**DIRECT TESTIMONY OF**

**MICHAEL T. O'SHEASY**

**ON BEHALF OF GEORGIA POWER COMPANY**

**Georgia Public Service Commission Docket No. 31958**

## INTRODUCTION

**Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND OCCUPATION.**

A. Michael T. O'Sheasy, 5001 Kingswood Drive, Roswell, Georgia 30075. I am a Vice President with Christensen Associates Energy Consulting.

**Q. PLEASE SUMMARIZE YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE.**

A. I received a Bachelor of Industrial Engineering degree from Georgia Institute of Technology in 1970. In 1974, I earned a Masters in Business Administration degree from Georgia State University. From 1971 to 1975, I was employed by the John W. Eshelman Company – Division of the Carnation Company – as a plant superintendent in their Chamblee, Georgia operation. From 1975 to 1980, I worked for the John Harland Corporation initially as an assistant plant manager and then as a plant manager in its Jacksonville, Florida plant and finally as their plant manager in Miami, Florida. I joined Southern Company Services ("SCS") in 1980 as an engineering cost analyst and progressed through various positions to the position of supervisor, during which time I began serving as an expert witness in costing. In 1990, I became Manager of Product

Design for Georgia Power Company ("Georgia Power" or "the Company"). In 2001 I retired from Georgia Power and became a consultant with Christensen Associates Energy Consulting. I have testified before the Georgia Public Service Commission (the "Commission") as an expert witness on rate design and pricing in multiple dockets both as an employee of Georgia Power and as a consultant. I have testified as Gulf Power Company's cost-of-service witness and provided other support to Gulf Power Company in matters before the Florida Public Service Commission. I have also testified before the Public Service Commission of the Commonwealth of Kentucky and the Corporation Commission of the State of Oklahoma.

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

A. The purpose of my testimony is to present and explain the cost-of-service studies filed by Georgia Power in this proceeding, and which are contained in Exhibit ____(MTO-1) through Exhibit____(MTO-8).

**Q. PLEASE DESCRIBE THE CONTENTS OF YOUR EXHIBITS.**

A. The first two exhibits, MTO-1 and MTO-2, are projected Period II cost-of-service studies for the period ending July 31, 2011 and use the Company's recommended allocation methodologies: one study whereby the customer categories are rate groupings and the second study whereby the customer categories display individual rates. The next two exhibits, MTO-3 and MTO-4, are historical Period I cost-of-service studies, for the period ended December 31, 2009, and use the Company's recommended allocation methodologies: one study whereby the customer categories are rate groupings and the second study whereby the customer categories display individual rates. The next two exhibits, MTO-5 and MTO-6, are Period II cost-of-service studies for the period ending July 31, 2011, but these two studies use a 4-MCP Production function allocation

advocated by some customer groups in previous cases with this Commission; one study whereby the customer categories are rate groupings and the second study whereby the customer categories display individual rates. The final two exhibits, MTO-7 and MTO-8, are Period I cost-of-service studies for the period ended December 31, 2009, but use the 4-MCP Production function allocation as advocated by some customer groups in previous cases; one study whereby the customer categories are rate groupings and the second study whereby the customer categories display individual rates. We have filed these 4-MCP studies simply for informational purposes. Each of the eight exhibits contains 13 schedules which set out the results of the cost-of-service study along with the supporting analyses.

In order to conserve paper in this filing, I have included only the summary pages of each of my eight exhibits in hard copy. The exhibits may be found in their entirety in electronic pdf format on the disk attached to this filing. Those files are named MTO-1.pdf through MTO-8.pdf.

**Q. WHO PREPARED THE COST-OF-SERVICE STUDIES THAT YOU ARE SPONSORING IN THIS FILING?**

A. The cost-of-service studies being presented in this filing were prepared by the Costing and Pricing section of SCS at the request of Georgia Power. The studies were prepared under my direction.

**Q. ARE THERE ANY SIGNIFICANT DIFFERENCES IN THIS COST-OF-SERVICE STUDY FILING FROM THE PREVIOUS FILING IN GEORGIA POWER'S LAST BASE RATE CASE FILING?**

A. No, there is not regarding those studies using the Company's recommended allocation methodologies. Each schedule was prepared for Georgia Power in a similar manner as filed in the Company's 2007 base rate case filing before this Commission, Docket No. 25060. The only significant change from the prior base rate case filing is the provision of the additional four exhibits using 4-MCP allocation of the Production function which are filed by the Company for the first time in this case.

**Q. DO YOU BELIEVE THAT THE COMPANY'S RECOMMENDED ALLOCATION METHODOLOGIES REFLECT THE MOST RELEVANT COST OF SERVICE TO BE USED BY THIS COMMISSION?**

A. Yes, I do. The overall methodology is consistent with the methodology used in numerous prior cases and has influenced rate designs. It is still reflective of cost causation, it is objective and fair to the different groups of customers, and provides accurate, stable results.

## COST OF SERVICE EXPLANATION AND USE

**Q. WHAT IS A "COST-OF-SERVICE STUDY" AND WHY IS ONE NECESSARY?**

A. A "cost-of-service study" separates a utility's total electric investments, revenues, and expenses among the jurisdictions an electric utility serves and then among the rate classes or groups within each jurisdiction. In order for a regulatory commission to review a utility's jurisdictional earnings and to evaluate the contribution made by rates within its jurisdiction, it is necessary to analyze the cost to serve the respective rate classes or groups. Georgia Power, like other electric utilities, maintains its books and records in accordance with the Uniform System of Accounts as directed by the Federal Energy Regulatory Commission (FERC) and this Commission. Although this system of

accounting records company-wide information, it does not separate the Company's investments, revenues, and expenses by jurisdiction or by rate classes or groups within jurisdiction. The cost-of-service study that has been performed for Georgia Power accomplishes this objective of separating costs by jurisdiction, rate groupings, and rates. For the agricultural rates Agricultural Process Service, Time of Use – Farm Service, and Irrigation Off-Peak Service, their size was too small to enable reliable levels of accuracy and consistency, and therefore have been combined in the cost-of-service studies to rate.

The goal of a cost-of-service study is to reveal what costs are incurred to provide service to certain groups of customers. If it is performed well, it can be a useful (and often times the primary) tool for determining the adequacy of current rates. For those rates which the cost-of-service study reveals as inadequate at current tariff levels, the cost-of-service study is an appropriate tool for determining what rate changes should be made. On the other hand, if a cost-of-service study is not performed well, erroneous conclusions can be drawn with resulting negative consequences if it influences subsequent rate design. Although there are other ways to allocate costs, the Company's proposed methodology is objective, consistent with the methodology used in numerous prior cases, and provides the most accurate information for the Commission.

**Q. HOW ARE COST-OF-SERVICE STUDIES USED IN THE REGULATORY PROCESS?**

A. A cost-of-service study is often used as a tool to determine earnings and how well costs are being recovered from each regulatory jurisdiction, and from the customers or customer groups within the different jurisdictions. The respective regulatory body can use these jurisdictional cost of service results to ascertain the utility's overall revenue requirement as well as judge the adequacy of rates within that jurisdiction. The National Association of Regulatory Utility Commissioners identifies the cost-of-service study

among the basic tools of ratemaking, and it is used to attribute costs to different categories of customers based on how those customers cause costs to be incurred.

**Q. HOW WAS THE STUDY USED BY GEORGIA POWER IN THIS RATE FILING?**

A. The jurisdictional separation of rate base and net operating income developed in the various schedules of Exhibit_____(MTO-1) was used to determine the proposed jurisdictional revenue increase needed to achieve the requested rate of return. These jurisdictional separations were calculated according to accepted cost-of-service principles and followed the methodologies previously filed with this Commission. In addition, information from the Company's proposed cost-of-service study was considered in the design of proposed rates for the retail customers in this docket as described in Mr. Roberts' testimony.

**Q. WHERE DID YOU GET THE FINANCIAL DATA USED IN THE COST-OF-SERVICE STUDIES?**

A. Georgia Power provided the financial information for all of the cost-of-service studies filed in this proceeding. These Georgia Power investment, revenue, and expense items were then assigned to jurisdiction and rate group if these costs were specifically known by rate group, or allocated to jurisdiction and rate groups and specific rates if common to the provision of service to different groups of customers.

**Q. HOW WERE WHOLESALE CUSTOMERS TREATED FOR COST-OF-SERVICE PURPOSES?**

A. Investment, revenues, and expenses associated with non-full requirements wholesale customers were identified and removed from the Total Electric System before most allocations were made. The Company's sole full requirements wholesale customer was allocated an appropriate portion of costs. The remaining investment, revenue, and expense items were then assigned or allocated to the retail rate groups within the retail jurisdiction. This method is consistent with the methodology filed by Georgia Power and accepted by this Commission in previous cases.

**Q. IN PREPARING A COST-OF-SERVICE STUDY, IS THERE SOME OVERALL GUIDING PRINCIPLE OR CONCEPT THAT SHOULD BE FOLLOWED?**

A. The overall objective is to assign or allocate costs fairly and equitably to all customers. This objective is accomplished when the resulting cost-of-service study reflects "cost causation," i.e., those customers who caused a particular cost to be incurred by the Company in providing them service should be responsible for those costs.

When certain costs are readily identified with a particular customer group, the assignment of those costs to that group clearly reflects cost causation, and is fair and equitable to all customers. However, it must be recognized that most parts of an electric system are planned, designed, constructed, operated, and maintained to serve all customers. Most of Georgia Power's costs have been incurred to serve all customers, and these costs are referred to as joint or common costs. Joint or common costs must be allocated to customer groups based on the nature (i.e., drivers) of the costs incurred, and the aggregate requirements and service characteristics of the customers that caused the costs to be incurred. By adhering to this fundamental and essential principle of cost causation, the results of the cost-of-service study will be fair and equitable to all customers.

**Q. WHAT ARE THE MAJOR DRIVERS IN DETERMINING COSTS IN A COST-OF-SERVICE STUDY?**

A. Research into the cost causative relationship reveals that costs normally possess three primary characteristics or drivers that identify the link between customer and company—i.e., cost causation. This cost categorization can be viewed as: (1) demand related, which are those costs that are incurred to serve peak needs for electricity; (2) energy related, which pertain to those costs that vary with energy consumption (kWh); and (3) customer related, which are those costs which vary with the number of customers or the fact that they are a customer. Each of these three drivers has its own separate and appropriate allocators to spread respective costs to the associated rate groups and jurisdiction. If costs were misclassified, then the allocator would spread these costs to rate group and possibly jurisdiction incorrectly. The results of the cost-of-service study would then be less accurate and less meaningful. Conclusions drawn from the study would be misleading and potentially harmful, for instance, if they influenced subsequent rate design.

**Q. PLEASE CONTINUE EXPLAINING HOW A COST-OF-SERVICE ANALYSIS IS PERFORMED.**

A. The utility company's records are analyzed to determine how each group of customers influenced the actual incurrence of cost by the utility. This review discloses certain direct costs that should be assigned to the specific rate groups for which these costs were directly incurred. As previously mentioned, the majority of costs are incurred to perform a common function within the electric system for various customer groups, and are therefore allocated to the various rate groups. To accurately allocate these common costs that are often aggregated at a high level, these costs must first be broken down into the

functional service that they provide and then into their voltage level of service. The final task is to sub-divide the costs into their cost-causative category.

**Q. CAN YOU PROVIDE AN EXAMPLE OF THE COST-CAUSATIVE CATEGORY SUB-DIVISION?**

A. Yes. An example is the determination of the cost causative relationship of FERC account 312-Boiler Plant Equipment. Since boiler plant equipment is normally sized for maximum demand requirements, it would be included in the demand category and referred to as within the demand component. Once the Account has been analyzed to disclose its appropriate cost component(s), the corresponding allocator can be applied to apportion this common cost to the area of responsibility.

**Q. PLEASE SUMMARIZE THE STEPS THAT ARE REQUIRED IN PERFORMING A COST-OF-SERVICE STUDY.**

A. Typically, there are five fundamental steps required in preparing a cost-of-service study of any type. These steps are: (1) functionalization of the accounting data, (2) levelization of the accounting data and loads, (3) cost-causative classification of the costs, (4) assignment of certain costs and revenues, and (5) then allocation of the common costs. Then, one can observe how well customer groupings cover their cost to serve.

**Q. PLEASE EXPLAIN THESE STEPS IN MORE DETAIL.**

A. (1) Functionalization separates the investment and expenses of the Company into specific functional categories based on the operations involved in providing electric service. Georgia Power follows the functional categories set forth by the FERC Uniform System of Accounts, and those are production, transmission,

distribution, customer services (customer accounting, customer assistance, sales), and administrative and general.

(2) Customers request service at different voltages. Different voltages result in different costs. Levelization separates costs into service levels that are associated with various voltage levels across the system. The service level designations are a means of identifying and associating investment and expenses with customers and their loads at established points of service. In general, the lower the voltage level of service required by the customer, the greater the cost of providing service since additional equipment is necessary to deliver lower voltage service as well as the incurrence of additional losses.

(3) Classification segregates costs into the three primary drivers identified by the "cost causative" characteristics of investment and expenses within each function. These groups are:

(a) Demand related: those costs that are incurred as a consequence of the total magnitude of the load imposed on the system for relatively short time intervals by all customers. This generally refers to costs incurred by the utility in order to provide the capacity necessary to serve the customers' instantaneous peak load(s) throughout the year.

(b) Energy related: those costs that vary with the amount of energy consumed by the customer. This generally refers to costs such as fuel and variable operations and maintenance expenses which vary with the kilowatt-hours (kWh) consumed by the customers.

(c) Customer related: those costs that vary with the number of customers on the system. This generally refers to the costs incurred by the utility to attach a customer to the distribution system and be ready to serve him or her, and for customer metering, customer billing, and certain administrative costs.

(4) Direct assignment: this is the association of specific cost and revenues with specific customers or rate groups.

(5) Allocation: this is the division of common costs among rate groups.

## ALLOCATORS

**Q. CAN YOU GIVE AN EXAMPLE OF THE IMPORTANCE OF PROPER ALLOCATIONS?**

A. In general, a meter is necessary to measure the amount of electricity provided to a customer, but the meter can operate adequately regardless of the maximum demand and overall quantity of electricity requested. The cost of the meter incurred by the utility to serve the customer does not vary in general with the quantity of electricity provided; rather, it is driven by the fact that each customer needs a meter. As a result, utilities will usually consider meters to be customer related, and therefore, allocate their costs to a rate group upon an allocator which reflects the number of customers in these rate groups.

If meters were misclassified as kWh related, then the corresponding kWh allocator would spread more meter cost to large customers and less meter cost to small customers despite the fact that the large customers and the small customer both required the same meter

with related cost incurrence by the utility. The large customers' overall rate adequacy would ultimately be understated and that of the smaller customers would be overstated.

**Q. HOW WERE THE ALLOCATORS DEVELOPED?**

A. The development began with the collection and analysis of load research data. The number of customers and their respective demand and energy sales by voltage level of service were collected and analyzed as was territorial supply and losses for annual system energy and demands. These demands by rate group were at the time of the company's monthly coincident peaks (MCP) and the non-coincident peaks (NCP). Load flows were created and balanced at the various voltage levels of service. The result was the "12-MCP," "4-MCP," "NCP," and "energy" allocators along with the "number of customers" allocator.

**Q. PLEASE EXPLAIN FURTHER HOW YOU DEVELOPED DEMAND ALLOCATORS FOR THE VARIOUS VOLTAGE LEVELS OF SERVICE.**

A. Balanced system load flows for demand and energy were developed through a load flow program, which computes total system losses for each voltage level. The load flow process began by taking the total energy sales at Level G, the secondary distribution level, multiplying these sales by the loss percentage at Level G, and then combining these calculated losses and sales. This amount was then added to the sales at Level F, and this new total was in turn multiplied by the loss percentage at Level F. This procedure was continued up through Level A, the generation level. The program adjusts the loss percentages at each level and then iterates the above process until the sum of the losses at each level matches the total system losses, and a balanced flow was produced. These total system loss percentages were then applied to the rate groups by voltage level thus computing energy allocators for each respective voltage level. A similar process was

used to calculate the 12-MCP and 4-MCP demand allocators. The NCP demand allocators for Levels F and G were developed using the loss percentages calculated by the monthly coincident peak demand flow since there is no territorial input for NCP with which to balance.

**Q. PLEASE EXPAND ON THE 12-MCP AND NCP CONCEPTS.**

A. The 12-MCP demand is the sum of the highest kilowatt load for the Company predicted to occur in each month of the 12 month period divided by twelve. This concept incorporates the fact that Georgia Power's system is planned and operated for the purpose of meeting these demands for electricity every month of the year. It also reflects a consideration for scheduled maintenance, unscheduled outages, purchase commitments, and reliance upon interconnections.

The significance of Georgia Power's monthly peaks is further highlighted by the fact that Georgia Power receives from or makes payments to the Southern system on the basis of whether its monthly reserve margins, which are a function of Georgia Power's monthly peaks, are larger or smaller than Southern Company's margin.

The NCP demand for each retail rate is the highest demand occurring for that rate class during the period. This method was used to allocate distribution demand costs at Level F (primary distribution) and Level G (secondary distribution) and was similarly employed in the 2007 Rate Case.

**Q. HAS THE 12-MCP METHOD BEEN USED IN PREVIOUS PROCEEDINGS BEFORE THIS COMMISSION OR ANY OTHER COMMISSION?**

A. Yes. The 12-MCP allocation methodology was used in GPSC Docket No. 3840 (filed in April 1989) where it was accepted by the Commission and reflected in its order, and has been used in all subsequent filings before this Commission where a cost-of-service study has been required. In addition, 12-MCP has been one of FERC's preferred allocation techniques for determining wholesale jurisdictional obligations, and has been used by Georgia Power in filings before the FERC. It has proven to be a common and popular allocation technique employed in numerous retail filings before many state commissions throughout the United States. It is a straight-forward methodology, has a strong cost causative relationship, and has a history of providing stable and sound results.

**Q. WHERE IS THE 12-MCP ALLOCATOR USED IN THE STUDIES?**

A. A major application of the 12-MCP is to allocate Production capital cost, and a portion of Transmission capital cost.

**Q. HOW WERE PRODUCTION-RELATED OPERATIONS AND MAINTENANCE COSTS ALLOCATED?**

A. Production-related operations and maintenance (O&M) running costs (i.e. variable O&M) were allocated on the basis of the customer's expected annual energy consumption, adjusted for losses. Fuel costs were directly identified on a rate basis and were directly offset by fuel revenue since the costs and revenues associated with fuel are handled in proceedings outside of general rate case proceedings. Production-related O&M demand costs were allocated upon 12-MCP.

**Q. PLEASE EXPLAIN HOW TRANSMISSION-RELATED CAPITAL COSTS WERE ALLOCATED?**

A. Transmission-related capital costs, just as production-related and other costs, were allocated in the manner in which they are incurred. With the exception of step-up substations which are linked to and allocated in the same manner as production-related costs, transmission costs are incurred based upon the need for transmission capacity. Transmission capacity requirements are a function of system load requirements along with a consideration of ambient temperatures, and the bulk power flow needs.

**Q. HOW DO AMBIENT TEMPERATURES AFFECT CAPACITY?**

A. The load carrying capability of the transmission system is inversely related to ambient temperatures. That is, the higher the temperature, the less the load carrying capability of a given line, substation, breaker, relay, etc. The converse is also true, i.e., the lower the temperature, the higher the load carrying capability. Temperatures across Georgia Power's transmission system are distinctly seasonal. Given sufficient transmission capacity during the hot summer months, the transmission system will effectively realize a significantly greater transmission capability during the colder winter months. Furthermore, load growth during the summer period will have a greater influence on the need for additional transmission capacity than would a comparable load growth in the winter months. Consequently, to reflect the seasonal nature of transmission costs, some form of a summer peak period allocator is appropriate. In this study, as in prior cost-of service studies filed with the Commission, the summer peak period allocator is based on an average of the coincident peak loads for the four summer months of June, July, August, and September. This is referred to as the 4-MCP allocation method.

**Q. DO ALL TRANSMISSION-RELATED COSTS HAVE THIS TEMPERATURE SENSITIVITY THEREBY JUSTIFYING A SOLE USE OF THE 4-MCP CONCEPT?**

A. No, not all transmission costs are this temperature sensitive. The 4-MCP method is not applicable to step-up substation facilities, and the 4-MCP method is only partially applicable to bulk power transmission-related capital costs.

**Q. WHY IS THE 4-MCP METHOD NOT APPLICABLE TO STEP-UP SUBSTATIONS?**

A. Power is generated at low voltage and high current, but is transmitted most efficiently at a higher voltage and lower current. The step-up substations provide this power transformation function, i.e., they prepare the generated power for efficient higher voltage transmission. They do not provide for the transfer of power from one geographical area to another. The last point is further evidenced by the fact that step-up substations exist only at generating plant sites and all generating plants have step-up substations. Consequently, it seems only appropriate to allocate the capital costs associated with step-up substations in the same manner as the capital costs associated with the generating plants which these substations support, i.e., the 12-MCP allocation method.

**Q. WHY IS THE 4-MCP METHOD APPLICABLE ONLY IN PART FOR THE ALLOCATION OF BULK POWER TRANSMISSION-RELATED CAPITAL COSTS?**

A. To simply use the 4-MCP to allocate these costs would not include the planning and operating interrelationship that exists between the bulk power transmission system and the generating plants. In general, the bulk power transmission system carries the generated power to the load centers. To this end, production plant generation helps support bulk power flows, provides voltage and frequency maintenance, and imparts a certain inertial stability to the power flows across the transmission system. The

transmission system helps support generation by tying generating units together for reliability and stability purposes and provides a dynamic medium for the delivery of power across the system through a grid connected to many alternate power sources and paths. While peak loads may have the greater impact on transmission planning, it would be incorrect to ignore this very real relationship between generation and bulk power transmission facilities. Consistent with prior cost-of-service studies, the Company has filed with the Commission, these bulk power transmission system costs have been allocated using a 20 percent / 80 percent weighted average of the 12-MCP / 4-MCP allocators. Lower voltage service levels of the transmission function are allocated upon the 4-MCP or NCP allocators depending upon specific voltage service level.

**Q. HOW WERE THE DISTRIBUTION-RELATED CAPITAL COSTS ALLOCATED WITHIN THE COST-OF-SERVICE STUDY?**

A. Distribution-related costs were first segregated between those costs which are directly related to the requirements to simply set up a customer to be served (customer costs) and those costs which are directly related to the customers' load requirements (demand costs). As in prior proceedings before this Commission, customer-related costs were allocated based on the average number of customers. Depending upon the voltage level of service, distribution demand-related capital costs were allocated on either the 4-MCP methodology, or the customers' maximum rate groups' demands, i.e., non-coincident peak (NCP), depending upon the function of the facilities within the distribution system.

**Q. WHY IS THE NCP METHOD APPROPRIATE TO ALLOCATE DISTRIBUTION COSTS AT LOWER DISTRIBUTION LEVELS?**

A. The NCP method is based on determining cost responsibility to each rate group on the basis of the rate groups' maximum NCP demands rather than their contribution to the

system peak. This allocator is particularly appropriate at the lower service levels of distribution service, which is comprised of primary service, line transformers, and secondary service, since the capital costs at these levels are essentially designed to serve the rates' maximum non-coincident peak loads.

**Q. HAS THIS NCP ALLOCATION METHOD BEEN USED PREVIOUSLY?**

A. Yes, it has been used in Georgia Power's filings since the 1990's and is still appropriate for this filing.

**Q. DOES THE DEGREE OF LOAD ACCURACY FOR THE COMPILATION OF THESE VARIOUS ALLOCATORS ADHERE TO THE LEVEL REQUIRED OF PREVIOUS COST-OF-SERVICE STUDIES?**

A. Yes.

**Q. HOW HAVE YOU ALLOCATED COSTS FOR GEORGIA POWER'S REAL-TIME PRICING ("RTP") CUSTOMERS AND LOAD IN THIS COST-OF-SERVICE STUDY?**

A. The RTP rates are different from the other electric service rates in that the RTP rates consist of an embedded rate portion and a marginal or incremental portion priced on hourly RTP prices. RTP load has been treated for the purposes of developing load allocators in the same manner as the 2007 Rate Case. The Customer Baseline Load (CBL), which is priced using embedded rates, was included in the load allocators. The revenues and expenses associated with incremental RTP sales were assigned to the RTP customers.

Because we are specifically identifying the RTP rates and the corresponding rates of return, it is necessary to allocate and assign all appropriate embedded and marginal costs and revenues to the RTP rates to ensure that we have a clear picture of the rate of return on investment. We have done this by allocating embedded Production and Transmission costs to the RTP customers based on their CBL load. We allocated embedded Distribution costs on their total load just as we do all embedded firm service load. We then assigned total RTP revenue as well as the marginal costs of Production and Transmission to the RTP customers which was identified through system lambda costs, marginal reliability costs, marginal transmission costs, and marginal cost of system losses. This assignment of marginal cost to RTP customers creates a commensurate reduction in embedded cost to serve non-RTP rates. This gives an accurate accounting for the costs associated with serving RTP customers and the revenue collected from serving that load.

**Q. DO YOU BELIEVE THIS IS THE CORRECT COST TREATMENT FOR RTP?**

A. Yes. Because incremental RTP prices are based upon marginal cost, and not embedded cost, one should not allocate embedded Production and Transmission cost to incremental RTP load. To do so by possibly including incremental RTP load in the embedded Production and Transmission cost allocation, would violate the premise of marginal costing upon which incremental RTP prices are based – i.e. RTP prices would no longer be based upon marginal costing.

## ALLOCATION CHANGES AND RATIONALE

**Q. ARE YOU RECOMMENDING ANY CHANGES TO THE COST-OF-SERVICE ALLOCATION METHOLOGY FROM THE PREVIOUS BASE RATE CASE FILING**?

A. Yes. There is a minor change for the allocation of the production-related operations and maintenance (O&M) RTP credits by using Production O&M expenses as the allocator to rate groups. This better reflects cost-causation and aligns with how transmission related O&M RTP credits are allocated.

## COST-OF-SERVICE STUDY OUTLINE

**Q. PLEASE EXPLAIN THE GENERAL MAKE-UP OF EACH COST-OF-SERVICE STUDY.**

A. Page (i), the index, provides a listing of schedules that designates the three major sections of the cost-of-service study. Section 1 presents the summary of the results of the cost-of-service study by the rate groups. Section 2 presents the detailed allocation of investment, revenues, and expenses to the two jurisdictions (retail and wholesale) and to the rate groups within the retail jurisdiction. Section 3 shows the Company's power flow diagram and the service level designations used throughout the study.

**Q. PLEASE ELABORATE ON THE INFORMATION PRESENTED IN SECTION 1 OF THE COST-OF-SERVICE STUDY.**

A. Section 1 presents, in summary form, the results of the cost-of-service study for Georgia Power for the designated period. Schedule 1.00, also known as the Summary Page, shows the Company's total rate base, revenues, expenses, and net income separated between regulatory jurisdictions; and within the retail jurisdiction between the rate groups. Schedule 1.00 presents the Company's earnings position under present rates,

Schedule 1.02 shows the allocation of cash working capital, and Schedule 1.05 develops the allocation of income taxes.

**Q. WHAT PORTION OF THIS STUDY DESCRIBES THE INVESTMENT ALLOCATION?**

A. In Section 2, Schedules 2.00 through 2.03 present the investment allocations. On Schedules 2.00 and 2.01, gross plant investment and accumulated provision for depreciation are analyzed and allocated to the respective rate groups identified in the heading at the top of the page. Schedules 2.02 and 2.03 set forth other items that must be considered in developing the Company's total rate base. These items are analyzed and allocated to the various rates and rate groups as indicated by the notes contained within each schedule.

**Q. WHAT PORTION OF THIS STUDY PRESENTS THE ANALYSIS OF REVENUES AND THE ALLOCATION OF EXPENSES?**

A. Schedule 2.10 presents the analysis of revenues from sales and other operating revenues. Schedules 2.20 through 2.40 contain the expense allocations and are presented in a format similar to the schedules describing the investment allocation. Schedule 2.60 presents a listing of the allocators used in and referenced throughout the cost-of-service study.

**Q. WHAT IS SHOWN IN SECTION 3?**

A. This is a power flow diagram which shows the designation of service levels. The power flow diagram illustrates the various paths on which electricity flows through the Georgia Power system. These are indicated on the chart by vertical lines. The horizontal lines

represent various points within the system established for the purpose of classifying investment and expenses, and identifying the various types of facilities used in providing electric service. The letter designations of service levels on the left side are a means of identifying the investment and expenses with customers and customers' loads at these established points. These levels are referred to in the study on numerous occasions. Through the use of these service levels, one is able to identify the service location of customers and their relative use of the Georgia Power system. This, in turn, allows for the proper identification and association of system cost responsibility with customer service requirements at the respective service levels.

## CONCLUSIONS

**Q. ARE THE ALLOCATED COST-OF-SERVICE STUDIES FILED IN THIS PROCEEDING SIMILAR TO THE ALLOCATED COST-OF-SERVICE STUDIES FILED IN PRIOR PROCEEDINGS AND APPROPRIATE FOR USE BY THIS COMMISSION?**

A. Yes. I have thoroughly reviewed each of the filed studies. I find that these studies are similar to and consistent with the allocated cost-of-service studies Georgia Power has previously filed with this Commission. They accurately reflect cost causation and can be used to judge the adequacy of rates and used for rate design purposes.

**Q. DOES THIS COMPLETE YOUR DIRECT TESTIMONY?**

A. Yes, it does.

Appendix – 1

**Michael (Mike) T. O'Sheasy**
Vice President, Retail Pricing and Solutions
Christensen Associates Energy Consulting, LLC

Mike O'Sheasy is a Vice President of Christensen Associates of Madison, Wisconsin. He retired from Georgia Power Company, an operating company in the Southern Company system, as the Manager of Product Design. His responsibilities include pricing strategy development and future rate planning; rate research, design, and evaluation; and the preparation and filing of retail rates. Mike was the architect of the Real Time Pricing program at Georgia Power which is the largest program in the United States. Other leading edge innovation championed by Mike include: Flat Bill, Price Protection Products, Multiple Load Management, Interruptible Exchange Service, Multiple Account Management, and Daily Energy Credits. He has consulted with many utilities including Public Service of Oklahoma, Duke Power Company, Salt River Project, Kansas City Power & Light, PP&L, Ohio Edison, Illinois Power, Wisconsin Electric Power Company, South Carolina Electric and Gas and others on pricing issues.

Mike joined Southern Company Services in 1980 as an engineering cost analyst and progressed throughout various positions in the Marketing and Regulatory Support Department, specializing in allocated cost-of-service studies. While at SCS, he was selected for the Southern's Superlative Award. He has testified before various Commissions as an expert witness on both costing and pricing. Mike has received industry awards, including EPRI Innovator Awards and the Product Champion Award. He has published numerous articles on pricing in national magazines including the *TAPPI Journal, Public Utilities Fortnightly, Electric Perspectives, EPRI Journal, Energy Pulse, Energy Customer Management,* and the *Electricity Journal.* He has a national reputation for pricing innovation and has been interviewed in *USA Today,* the front page of the *Wall Street Journal, Newsweek,* National Public Radio and CNN FN. His reputation internationally has earned him consulting projects on four continents.

**Professional Papers:**

"Room for Fixed Billing in the World of Conservation?" *Natural Gas and Electricity,* August, 2008.

"Are We On the Yellow Brick Road to the Land of Oz? The Wisdom of Rate Cases Today," EUCI, November 7, 2007.

"An Analysis of the Effects of Renewable Portfolio Standards on Retail Electricity Prices," presented in a webinar on 12/7/07 and EUCI Conference *Rate Case Essentials*, 11/7/07.

"Do You Want to Increase Your Utility's Demand Response and Consider it as a Bigger Player in Resource Planning," Energy Central, August 10 and August 17, 2007.

"Building a Risky Business," *Public Utilities Fortnight,* March, 2007.

"The Fixed Bill: Newborn Becomes Toddler!" Energy Central's EnergyPulse.net, January 3 and January 11, 2005, Cybertech, Inc.

"Building a Better Pricing System," *Public Utilities Fortnightly*, May 2004.

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**Testimony:**

Docket No. 25060-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on Cost of Service.

Docket No. 010949-EI before the Florida Public Service Commission on behalf of Gulf Power Company as their expert witness on Cost of Service.

Docket No. 881167-EI before the Florida Public Service Commission on behalf of Gulf Power Company as their expert witness on Cost of Service.

Docket No. 4147-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Case No. 2006-00045 Commonwealth of Kentucky before the Public Service Commission on behalf of East Kentucky Electric Cooperative as their expert witness on rate design.

Docket No. 050078-EI before the Florida Public Service Commission on behalf of the Commercial Group as their expert witness on cost of service and rate design.

Docket No. 16896-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Case No. 2004 Commonwealth of Kentucky before the Public Service Commission on behalf of East Kentucky Electric Cooperative as their expert witness on rate design.

Cause No. PUD 200500151 before the Corporation Commission of the State of Oklahoma on behalf of Oklahoma Gas and Electric as their expert witness on rate design.

Docket No. 4132-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Docket No. 4755-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Docket No. 11708-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Docket No. 13140-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

Docket No. 16896-U before the Georgia Public Service Commission on behalf of Georgia Power Company as their expert witness on rate design.

FTC-02/09 BL&P-RADJ before the Barbados Fair Trading Commission on behalf of Barbados Light & Power Company as their expert witness on cost of service and rate design.

**GEORGIA POWER COMPANY**
Docket No. 31958
Filing Pursuant to Docket No. 25060

**Mr. O'Sheasy – Cost of Service Study**

**Exhibits Index**

Exhibit__(MTO-1)
Exhibit__(MTO-2)
Exhibit__(MTO-3)
Exhibit__(MTO-4)
Exhibit__(MTO-5)
Exhibit__(MTO-6)
Exhibit__(MTO-7)
Exhibit__(MTO-8)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 6 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 9 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 14 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 27 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 33 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 36 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 44 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 50 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 61 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 67 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 70 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 75 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 12,439,779 | 2,172,476 | 3,905,627 | 1,100,623 | 62,480 | 764,269 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 4,711,114 | 811,784 | 1,487,315 | 423,115 | 23,266 | 292,762 |
| 3 | NUCLEAR FUEL | 524,588 | 231,317 | 39,312 | 88,824 | 27,464 | 876 | 17,999 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 91,945 | 15,626 | 35,307 | 10,917 | 348 | 7,155 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 7,868,037 | 1,384,378 | 2,471,829 | 694,055 | 39,742 | 482,351 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (246,502) | (52,759) | (59,076) | (14,825) | (1,326) | (10,632) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 1,427,412 | 249,927 | 445,134 | 124,752 | 7,251 | 86,861 |
| 8 | ACCOUNT 283 | 378,674 | 187,455 | 41,207 | 49,778 | 13,139 | 967 | 9,137 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 1,368,365 | 238,375 | 435,836 | 123,066 | 6,892 | 85,366 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,874 | 7,905 | 16,776 | 4,743 | 199 | 3,215 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 387,266 | 67,215 | 141,264 | 42,910 | 1,569 | 28,394 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (505) | (90) | (171) | (51) | (2) | (34) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,165 | 7,419 | 13,247 | 3,720 | 213 | 2,585 |
| 14 | PREPAID PENSION ASSET | 516,201 | 257,337 | 62,202 | 60,552 | 14,936 | 1,387 | 10,582 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (101,838) | (22,786) | (45,906) | (13,709) | (498) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (109,141) | (25,795) | (23,644) | (5,551) | (609) | (4,022) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 3,175 | 540 | 1,219 | 377 | 12 | 247 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 6,893 | 1,172 | 2,647 | 819 | 26 | 536 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 5,107 | 868 | 1,961 | 606 | 19 | 397 |
| 20 | ARO REGULATORY ASSET | 796,862 | 347,390 | 58,517 | 136,202 | 42,440 | 1,293 | 27,825 |
| 21 | ARO LIABILITY | (775,594) | (338,119) | (56,955) | (132,567) | (41,307) | (1,258) | (27,082) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (52,626) | (8,944) | (20,208) | (6,248) | (199) | (4,095) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 31,082 | 7,038 | 7,442 | 1,871 | 167 | 1,314 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 2,144 | 364 | 823 | 254 | 8 | 167 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (46,129) | (7,935) | (12,001) | (3,090) | (268) | (2,308) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 5,592 | 950 | 2,147 | 664 | 21 | 435 |
| 28 | CASH WORKING CAPITAL | 262,258 | 92,514 | 19,396 | 39,116 | 12,238 | 471 | 6,695 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 575,181 | 111,081 | 188,899 | 55,622 | 2,551 | 44,851 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 7,074,853 | 1,257,084 | 2,224,892 | 626,611 | 35,401 | 441,836 |
| | --- REVENUES --- | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 2,741,497 | 612,228 | 1,236,012 | 369,600 | 13,423 | 192,050 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 136,003 | 20,722 | 27,958 | 7,539 | 463 | 5,239 |
| 33 | TOTAL REVENUES | 7,995,446 | 2,877,500 | 632,950 | 1,263,970 | 377,139 | 13,886 | 197,289 |
| | --- EXPENSES --- | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 2,148,009 | 417,375 | 839,386 | 271,189 | 11,483 | 159,374 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 363,681 | 64,332 | 110,256 | 30,524 | 1,896 | 21,461 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | (2) | (1) | (6) | (2) | 0 | (1) |
| 37 | ARO ACCRETION | 48,899 | 21,621 | 3,683 | 8,258 | 2,548 | 82 | 1,671 |
| 38 | ARO DEFERRAL | (48,878) | (21,616) | (3,683) | (8,252) | (2,547) | (83) | (1,671) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 744 | 126 | 285 | 88 | 3 | 58 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 79,799 | 14,717 | 24,464 | 6,864 | 397 | 4,735 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,232 | 506 | 535 | 135 | 12 | 95 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,388 | 406 | 917 | 283 | 9 | 186 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,346 | 568 | 1,284 | 397 | 13 | 260 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 475 | 81 | 183 | 57 | 2 | 37 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,355) | (2,813) | (4,255) | (1,096) | (95) | (818) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,672) | (990) | (1,781) | (502) | (28) | (348) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 2,578,650 | 494,307 | 971,274 | 307,938 | 13,691 | 185,039 |
| 48 | INCOME TAXES | 263,511 | 33,322 | 39,017 | 87,357 | 19,486 | (337) | (395) |
| 49 | TOTAL EXPENSES | 7,127,880 | 2,611,972 | 533,324 | 1,058,631 | 327,424 | 13,354 | 184,644 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 546,240 | 4,414,572 | 25,406,066 | 998,879 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 269,496 | 1,706,831 | 9,725,683 | 480,344 |
| 3 | NUCLEAR FUEL | 524,588 | 3,382 | 115,160 | 524,334 | 254 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 1,344 | 45,775 | 208,417 | 101 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 278,782 | 2,777,126 | 15,996,300 | 518,688 |
| | LESS: DEFERRED INCOME TAXES | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (12,562) | (59,040) | (456,722) | (10,636) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 63,644 | 498,550 | 2,903,531 | 81,408 |
| 8 | ACCOUNT 283 | 378,674 | 9,352 | 57,022 | 368,057 | 10,617 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 60,434 | 496,532 | 2,814,866 | 81,389 |
| | ADD: OTHER RATE BASE ITEMS | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 52 | 18,105 | 93,869 | 52 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 8,255 | 178,947 | 855,820 | 65,857 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (15) | (209) | (1,077) | 0 |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 1,494 | 14,883 | 85,726 | 1,368 |
| 14 | PREPAID PENSION ASSET | 516,201 | 15,341 | 69,769 | 492,106 | 24,095 |
| 15 | CUSTOMER DEPOSITS | (257,322) | 0 | (72,585) | (257,322) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (5,624) | (22,006) | (196,392) | (6,580) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 46 | 1,581 | 7,197 | 3 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 101 | 3,432 | 15,626 | 8 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 75 | 2,542 | 11,575 | 6 |
| 20 | ARO REGULATORY ASSET | 796,862 | 4,216 | 178,529 | 796,412 | 450 |
| 21 | ARO LIABILITY | (775,594) | (4,103) | (173,765) | (775,156) | (438) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (769) | (26,199) | (119,288) | (58) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 1,468 | 7,532 | 57,914 | 21 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 31 | 1,067 | 4,858 | 2 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (3,266) | (11,917) | (86,914) | (28) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 82 | 2,784 | 12,675 | 6 |
| 28 | CASH WORKING CAPITAL | 262,258 | 4,388 | 71,569 | 246,387 | 15,871 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 21,772 | 244,059 | 1,244,016 | 100,636 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 240,120 | 2,524,653 | 14,425,450 | 537,935 |
| | --- REVENUES --- | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 149,338 | 1,967,235 | 7,281,384 | 458,217 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 2,671 | 29,662 | 230,257 | 25,589 |
| 33 | TOTAL REVENUES | 7,995,446 | 152,009 | 1,996,897 | 7,511,640 | 483,806 |
| | --- EXPENSES --- | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 92,889 | 1,664,730 | 5,604,435 | 337,966 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 23,903 | 121,864 | 737,917 | 40,655 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 1 | (10) | (21) | 0 |
| 37 | ARO ACCRETION | 48,899 | 332 | 10,681 | 48,876 | 23 |
| 38 | ARO DEFERRAL | (48,878) | (332) | (10,671) | (48,855) | (23) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 11 | 370 | 1,685 | 1 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 3,314 | 27,706 | 161,996 | 4,495 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 106 | 542 | 4,163 | 2 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 35 | 1,189 | 5,412 | 3 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 49 | 1,665 | 7,582 | 4 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 7 | 237 | 1,079 | 1 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (1,158) | (4,225) | (30,815) | (10) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (249) | (2,013) | (11,583) | (619) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 118,908 | 1,812,065 | 6,481,872 | 382,497 |
| 48 | INCOME TAXES | 263,511 | 9,991 | 42,201 | 230,642 | 32,869 |
| 49 | TOTAL EXPENSES | 7,127,880 | 128,899 | 1,854,266 | 6,712,514 | 415,366 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 265,528 | 99,627 | 205,339 | 49,715 | 532 | 12,645 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (1,690) | (378) | (762) | (228) | (8) | 0 |
| 52 | NET INCOME | 863,295 | 263,838 | 99,249 | 204,577 | 49,487 | 524 | 12,645 |
| 53 | RETURN ON INVESTMENT | 5.77% | 3.73% | 7.90% | 9.19% | 7.90% | 1.48% | 2.86% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | |
| 50 | OPERATING INCOME | 867,566 | 23,110 | 142,631 | 799,126 | 68,440 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | 0 | (1,205) | (4,271) | 0 |
| 52 | NET INCOME | 863,295 | 23,110 | 141,426 | 794,855 | 68,440 |
| 53 | RETURN ON INVESTMENT | 5.77% | 9.62% | 5.60% | 5.51% | 12.72% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (H) | |
| 20 | (I) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 21 | (I) | |
| 22 | (H) | |
| 23 | (J) | Allocated per Total Headcount from Schedule 2.60. |
| 24 | (H) | |
| 25 | (K) | Allocated per Production Plant Materials and Supplies from Schedule 2.02. |
| 26 | (L) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 27 | (H) | |
| 28 | (M) | From Schedule 1.02. |
| 31 | (N) | From Schedule 2.10. |
| 32 | (N) | |
| 34 | (O) | From Schedule 2.20. |
| 35 | (P) | From Schedule 2.30. |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (P) | |
| 39 | (H) | |
| 40 | (Q) | From Schedule 2.40. |
| 41 | (J) | |
| 42 | (H) | |
| 43 | (H) | |
| 44 | (K) | |
| 45 | (L) | |
| 46 | (Q) | |
| 48 | (R) | From Schedule 1.05. |
| 51 | (S) | Allocated per Customer Deposits from Schedule 1.00. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 2,611,972 | 533,324 | 1,058,631 | 327,424 | 13,354 | 184,644 |
| | LESS: | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 37,252 | 6,961 | 18,092 | 6,248 | 218 | 3,446 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 363,681 | 64,332 | 110,256 | 30,524 | 1,896 | 21,461 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | (2) | (1) | (6) | (2) | 0 | (1) |
| 5 | ARO ACCRETION | 48,899 | 21,621 | 3,683 | 8,258 | 2,548 | 82 | 1,671 |
| 6 | ARO DEFERRAL | (48,878) | (21,616) | (3,683) | (8,252) | (2,547) | (83) | (1,671) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 65,495 | 11,610 | 20,503 | 5,763 | 328 | 4,082 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,232 | 506 | 535 | 135 | 12 | 95 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,388 | 406 | 917 | 283 | 9 | 186 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,346 | 568 | 1,284 | 397 | 13 | 260 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 475 | 81 | 183 | 57 | 2 | 37 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,355) | (2,813) | (4,255) | (1,096) | (95) | (818) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,672) | (990) | (1,781) | (502) | (28) | (348) |
| 14 | CWC ALLOCATOR | 6,120,655 | 2,159,127 | 452,664 | 912,897 | 285,616 | 11,001 | 156,244 |
| 15 | ALLOCATION OF CWC | 262,258 | 92,514 | 19,396 | 39,116 | 12,238 | 471 | 6,695 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 128,899 | 1,854,266 | 6,712,514 | 415,366 |
| | LESS: | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 1,578 | 41,697 | 115,492 | 43 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 23,903 | 121,864 | 737,917 | 40,655 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 1 | (10) | (21) | 0 |
| 5 | ARO ACCRETION | 48,899 | 332 | 10,681 | 48,876 | 23 |
| 6 | ARO DEFERRAL | (48,878) | (332) | (10,671) | (48,855) | (23) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 2,211 | 23,010 | 133,002 | 4,897 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 106 | 542 | 4,163 | 2 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 35 | 1,189 | 5,413 | 2 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 49 | 1,665 | 7,582 | 4 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 7 | 237 | 1,079 | 1 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (1,158) | (4,225) | (30,815) | (10) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (249) | (2,013) | (11,583) | (619) |
| 14 | CWC ALLOCATOR | 6,120,655 | 102,416 | 1,670,299 | 5,750,264 | 370,391 |
| 15 | ALLOCATION OF CWC | 262,258 | 4,388 | 71,569 | 246,387 | 15,871 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00 |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 11 | (A) | |
| 12 | (A) | |
| 13 | (A) | |
| 15 | (D) | Allocated per CWC Allocator on line 14. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | |
| 1 | REVENUE | 7,995,446 | 2,877,500 | 632,950 | 1,263,970 | 377,139 | 13,886 | 197,289 |
| | LESS: | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 2,148,009 | 417,375 | 839,386 | 271,189 | 11,483 | 159,374 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 364,428 | 64,457 | 110,541 | 30,611 | 1,898 | 21,518 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,232 | 506 | 535 | 135 | 12 | 95 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,388 | 406 | 917 | 283 | 9 | 186 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 3,346 | 568 | 1,284 | 397 | 13 | 260 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 475 | 81 | 183 | 57 | 2 | 37 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,355) | (2,813) | (4,255) | (1,096) | (95) | (818) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 79,799 | 14,717 | 24,464 | 6,864 | 397 | 4,735 |
| 10 | INTEREST EXPENSE | 374,085 | 176,872 | 31,427 | 55,622 | 15,665 | 885 | 11,046 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 116,306 | 106,227 | 235,293 | 53,033 | (718) | 856 |
| | PLUS: | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 22,804 | 4,042 | 7,138 | 2,006 | 114 | 1,421 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,067 | 366 | 647 | 182 | 10 | 129 |
| | LESS: | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 7,996 | 6,262 | 13,759 | 3,126 | (34) | 136 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 133,181 | 104,373 | 229,319 | 52,095 | (560) | 2,270 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 7,996 | 6,262 | 13,759 | 3,126 | (34) | 136 |
| 19 | STATE TAX CREDITS | (49,706) | (23,608) | (4,185) | (7,390) | (2,077) | (118) | (1,471) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | (5) | (1) | (1) | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (15,617) | 2,076 | 6,368 | 1,049 | (152) | (1,335) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | |
| 1 | REVENUE | 7,995,446 | 152,009 | 1,996,897 | 7,511,640 | 483,806 |
| | LESS: | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 92,889 | 1,664,730 | 5,604,435 | 337,966 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 23,915 | 122,234 | 739,602 | 40,656 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 106 | 542 | 4,163 | 2 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 35 | 1,189 | 5,413 | 2 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 49 | 1,665 | 7,582 | 4 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 7 | 237 | 1,079 | 1 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (1,158) | (4,225) | (30,815) | (10) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 3,314 | 27,706 | 161,996 | 4,495 |
| 10 | INTEREST EXPENSE | 374,085 | 6,003 | 63,116 | 360,637 | 13,448 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 26,849 | 119,703 | 657,548 | 87,241 |
| | PLUS: | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 770 | 8,011 | 46,306 | 1,704 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 70 | 726 | 4,197 | 155 |
| | LESS: | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 1,567 | 7,270 | 40,082 | 5,040 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 26,122 | 121,170 | 667,969 | 84,060 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 1,567 | 7,270 | 40,082 | 5,040 |
| 19 | STATE TAX CREDITS | (49,706) | (797) | (8,294) | (47,940) | (1,766) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | (1) | (8) | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 770 | (1,025) | (7,866) | 3,274 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | |
| 24 | REVENUE | 7,995,446 | 2,877,500 | 632,950 | 1,263,970 | 377,139 | 13,886 | 197,289 |
| | LESS: | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 2,148,009 | 417,375 | 839,386 | 271,189 | 11,483 | 159,374 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 364,428 | 64,457 | 110,541 | 30,611 | 1,898 | 21,518 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,232 | 506 | 535 | 135 | 12 | 95 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,388 | 406 | 917 | 283 | 9 | 186 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 3,346 | 568 | 1,284 | 397 | 13 | 260 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 475 | 81 | 183 | 57 | 2 | 37 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,355) | (2,813) | (4,255) | (1,096) | (95) | (818) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 79,799 | 14,717 | 24,464 | 6,864 | 397 | 4,735 |
| 33 | INTEREST EXPENSE | 374,085 | 176,872 | 31,427 | 55,622 | 15,665 | 885 | 11,046 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 116,306 | 106,227 | 235,293 | 53,033 | (718) | 856 |
| | PLUS: | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 20,530 | 3,639 | 6,426 | 1,806 | 103 | 1,279 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,067 | 366 | 647 | 182 | 10 | 129 |
| | LESS: | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 12,974 | 2,300 | 4,062 | 1,142 | 65 | 809 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 7,996 | 6,262 | 13,759 | 3,126 | (34) | 136 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 117,933 | 101,670 | 224,545 | 50,753 | (636) | 1,319 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 41,277 | 35,584 | 78,591 | 17,764 | (223) | 462 |
| 43 | STATE TAX CREDITS | 17,397 | 8,263 | 1,465 | 2,587 | 727 | 41 | 515 |
| 44 | FEDERAL TAX CREDITS | (684) | (325) | (58) | (102) | (29) | (2) | (20) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 5 | 0 | 1 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (281) | (50) | (88) | (25) | (1) | (17) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 48,939 | 36,941 | 80,989 | 18,437 | (185) | 940 |
| 49 | TOTAL INCOME TAXES | 263,511 | 33,322 | 39,017 | 87,357 | 19,486 | (337) | (395) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | |
| 24 | REVENUE | 7,995,446 | 152,009 | 1,996,897 | 7,511,640 | 483,806 |
| | LESS: | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 92,889 | 1,664,730 | 5,604,435 | 337,966 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 23,915 | 122,234 | 739,602 | 40,656 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 106 | 542 | 4,163 | 2 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 35 | 1,189 | 5,413 | 2 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 49 | 1,665 | 7,582 | 4 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 7 | 237 | 1,079 | 1 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (1,158) | (4,225) | (30,815) | (10) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 3,314 | 27,706 | 161,996 | 4,495 |
| 33 | INTEREST EXPENSE | 374,085 | 6,003 | 63,116 | 360,637 | 13,448 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 26,849 | 119,703 | 657,548 | 87,241 |
| | PLUS: | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 693 | 7,212 | 41,688 | 1,535 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 70 | 726 | 4,197 | 155 |
| | LESS: | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 438 | 4,558 | 26,348 | 970 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 1,567 | 7,270 | 40,082 | 5,040 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 25,607 | 115,813 | 637,003 | 82,921 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 8,962 | 40,535 | 222,952 | 29,022 |
| 43 | STATE TAX CREDITS | 17,397 | 279 | 2,903 | 16,780 | 617 |
| 44 | FEDERAL TAX CREDITS | (684) | (11) | (114) | (661) | (23) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 1 | 7 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (9) | (99) | (570) | (21) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 9,221 | 43,226 | 238,508 | 29,595 |
| 49 | TOTAL INCOME TAXES | 263,511 | 9,991 | 42,201 | 230,642 | 32,869 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | |
| | LAND | | | | | | | |
| 1 | STEAM | 23,595 | 10,405 | 1,768 | 3,995 | 1,235 | 39 | 810 |
| 2 | NUCLEAR | 1,104 | 486 | 83 | 187 | 58 | 2 | 38 |
| 3 | HYDRO | 35,488 | 15,649 | 2,659 | 6,009 | 1,858 | 59 | 1,218 |
| 4 | OTHER | 19,601 | 8,643 | 1,469 | 3,319 | 1,026 | 33 | 673 |
| 5 | TOTAL LAND | 79,788 | 35,183 | 5,979 | 13,510 | 4,177 | 133 | 2,739 |
| | EQUIPMENT | | | | | | | |
| 6 | STEAM | 6,262,713 | 2,761,530 | 469,322 | 1,060,412 | 327,879 | 10,458 | 214,882 |
| 7 | NUCLEAR | 4,224,408 | 1,862,743 | 316,573 | 715,283 | 221,166 | 7,055 | 144,945 |
| 8 | HYDRO | 648,135 | 285,794 | 48,571 | 109,743 | 33,933 | 1,082 | 22,238 |
| 9 | OTHER | 1,009,861 | 445,297 | 75,678 | 170,991 | 52,870 | 1,686 | 34,650 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 5,355,364 | 910,144 | 2,056,429 | 635,848 | 20,281 | 416,715 |
| 11 | PRODUCTION PLANT | 12,224,905 | 5,390,547 | 916,123 | 2,069,939 | 640,025 | 20,414 | 419,454 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 5,390,547 | 916,123 | 2,069,939 | 640,025 | 20,414 | 419,454 |
| | TRANSMISSION PLANT | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | |
| | SUBSTATIONS | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 5,236 | 958 | 2,045 | 583 | 24 | 394 |
| 17 | LEVEL C | 7,255 | 3,324 | 617 | 1,303 | 365 | 16 | 248 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 45 | 8 | 17 | 6 | 0 | 3 |
| 20 | LEVEL F | 51 | 25 | 4 | 9 | 2 | 0 | 2 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 8,630 | 1,587 | 3,374 | 956 | 40 | 647 |
| | LINES | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 139,554 | 25,542 | 54,509 | 15,542 | 637 | 10,501 |
| 23 | LEVEL D | 21,114 | 8,300 | 1,543 | 3,324 | 1,233 | 40 | 631 |
| 24 | TOTAL LINES | 327,943 | 147,854 | 27,085 | 57,833 | 16,775 | 677 | 11,132 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 156,484 | 28,672 | 61,207 | 17,731 | 717 | 11,779 |
| | ACCOUNTS 352 & 353 | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 126,072 | 21,426 | 48,411 | 14,969 | 477 | 9,810 |
| 27 | LEVEL B-2 | 810,421 | 368,599 | 67,463 | 143,974 | 41,051 | 1,683 | 27,737 |
| 28 | LEVEL C | 428,984 | 196,536 | 36,493 | 77,029 | 21,595 | 929 | 14,687 |
| 29 | LEVEL D | 852 | 336 | 62 | 134 | 50 | 2 | 25 |
| 30 | LEVEL E | 8,261 | 3,373 | 627 | 1,351 | 464 | 16 | 257 |
| 31 | LEVEL F | 3,191 | 1,540 | 254 | 541 | 140 | 19 | 114 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 696,456 | 126,325 | 271,440 | 78,269 | 3,126 | 52,630 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 332,547 | 60,865 | 129,893 | 37,036 | 1,519 | 25,025 |
| 34 | LEVEL D | 15,664 | 6,158 | 1,144 | 2,466 | 915 | 30 | 468 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 338,705 | 62,009 | 132,359 | 37,951 | 1,549 | 25,493 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | |
| | LAND | | | | | |
| 1 | STEAM | 23,595 | 152 | 5,180 | 23,584 | 11 |
| 2 | NUCLEAR | 1,104 | 7 | 242 | 1,103 | 1 |
| 3 | HYDRO | 35,488 | 229 | 7,790 | 35,471 | 17 |
| 4 | OTHER | 19,601 | 126 | 4,303 | 19,592 | 9 |
| 5 | TOTAL LAND | 79,788 | 514 | 17,515 | 79,750 | 38 |
| | EQUIPMENT | | | | | |
| 6 | STEAM | 6,262,713 | 40,379 | 1,374,816 | 6,259,678 | 3,035 |
| 7 | NUCLEAR | 4,224,408 | 27,237 | 927,359 | 4,222,361 | 2,047 |
| 8 | HYDRO | 648,135 | 4,179 | 142,281 | 647,821 | 314 |
| 9 | OTHER | 1,009,861 | 6,511 | 221,689 | 1,009,372 | 489 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 78,306 | 2,666,145 | 12,139,232 | 5,885 |
| 11 | PRODUCTION PLANT | 12,224,905 | 78,820 | 2,683,660 | 12,218,982 | 5,923 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 82,874 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 715,924 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 78,820 | 2,683,660 | 12,218,982 | 804,721 |
| | TRANSMISSION PLANT | | | | | |
| | ACCOUNT 350 - LAND | | | | | |
| | SUBSTATIONS | | | | | |
| 16 | LEVEL B-2 | 11,511 | 13 | 2,252 | 11,505 | 6 |
| 17 | LEVEL C | 7,255 | 0 | 1,378 | 7,251 | 4 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 28 | 107 | (0) |
| 20 | LEVEL F | 51 | 1 | 8 | 51 | (0) |
| 21 | TOTAL SUBSTATIONS | 18,924 | 14 | 3,666 | 18,914 | 10 |
| | LINES | | | | | |
| 22 | LEVEL B-2 | 306,829 | 344 | 60,035 | 306,664 | 165 |
| 23 | LEVEL D | 21,114 | 0 | 6,033 | 21,104 | 10 |
| 24 | TOTAL LINES | 327,943 | 344 | 66,068 | 327,768 | 175 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 358 | 69,734 | 346,682 | 185 |
| | ACCOUNTS 352 & 353 | | | | | |
| 26 | LEVEL B-1 | 285,912 | 1,843 | 62,765 | 285,773 | 139 |
| 27 | LEVEL B-2 | 810,421 | 909 | 158,570 | 809,986 | 435 |
| 28 | LEVEL C | 428,984 | 0 | 81,480 | 428,749 | 235 |
| 29 | LEVEL D | 852 | 0 | 243 | 852 | (0) |
| 30 | LEVEL E | 8,261 | 0 | 2,169 | 8,257 | 4 |
| 31 | LEVEL F | 3,191 | 68 | 513 | 3,189 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 2,820 | 305,740 | 1,536,806 | 815 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | |
| 33 | LEVEL B-2 | 731,160 | 820 | 143,062 | 730,767 | 393 |
| 34 | LEVEL D | 15,664 | 0 | 4,476 | 15,657 | 7 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 820 | 147,538 | 746,424 | 400 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 178,661 | 32,700 | 69,785 | 19,898 | 816 | 13,444 |
| 37 | LEVEL D | 114,432 | 44,981 | 8,361 | 18,017 | 6,682 | 217 | 3,422 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 223,642 | 41,061 | 87,802 | 26,580 | 1,033 | 16,866 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 406,199 | 74,345 | 158,660 | 45,238 | 1,855 | 30,567 |
| 40 | LEVEL D | 163,717 | 64,354 | 11,961 | 25,777 | 9,560 | 311 | 4,896 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 470,553 | 86,306 | 184,437 | 54,798 | 2,166 | 35,463 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,712 | 313 | 669 | 191 | 8 | 129 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,712 | 313 | 669 | 191 | 8 | 129 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 5,689 | 1,041 | 2,222 | 634 | 26 | 428 |
| 46 | LEVEL D | 409 | 161 | 30 | 64 | 24 | 1 | 12 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 5,850 | 1,071 | 2,286 | 658 | 27 | 440 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | |
| 48 | LEVEL B-2 | 186 | 87 | 15 | 33 | 9 | 0 | 6 |
| 49 | LEVEL D | 205 | 81 | 15 | 32 | 12 | 0 | 6 |
| 50 | TOTAL ACCOUNT 359 | 391 | 168 | 30 | 65 | 21 | 0 | 12 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 1,893,570 | 345,787 | 740,265 | 216,199 | 8,626 | 142,812 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (70,517) | (12,906) | (27,543) | (7,853) | (322) | (5,306) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 1,823,053 | 332,881 | 712,722 | 208,346 | 8,304 | 137,506 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 1,823,053 | 332,881 | 712,722 | 208,346 | 8,304 | 137,506 |
| | DISTRIBUTION PLANT | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | |
| 59 | LEVEL C | 57,098 | 26,159 | 4,857 | 10,253 | 2,874 | 124 | 1,955 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 832 | 154 | 333 | 114 | 4 | 63 |
| 62 | LEVEL F | 2,710 | 1,308 | 216 | 459 | 119 | 16 | 97 |
| 63 | LEVEL G | 151 | 81 | 13 | 28 | 5 | 1 | 5 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 28,380 | 5,240 | 11,073 | 3,112 | 145 | 2,120 |
| 65 | LINES - LEVEL F | 29,456 | 25,452 | 2,929 | 510 | 9 | 26 | 61 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 53,832 | 8,169 | 11,583 | 3,121 | 171 | 2,181 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | |
| 67 | LEVEL C | 118,950 | 54,496 | 10,119 | 21,359 | 5,988 | 257 | 4,073 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 2,567 | 477 | 1,028 | 353 | 12 | 195 |
| 70 | LEVEL F | 2,763 | 1,333 | 220 | 468 | 121 | 17 | 99 |
| 71 | LEVEL G | 956 | 511 | 84 | 177 | 33 | 6 | 32 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 58,908 | 10,900 | 23,032 | 6,495 | 292 | 4,399 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | |
| 36 | LEVEL B-2 | 392,815 | 440 | 76,860 | 392,604 | 211 |
| 37 | LEVEL D | 114,432 | 0 | 32,698 | 114,378 | 54 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 440 | 109,558 | 506,982 | 265 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | |
| 39 | LEVEL B-2 | 893,090 | 1,001 | 174,745 | 892,610 | 480 |
| 40 | LEVEL D | 163,717 | 0 | 46,781 | 163,640 | 77 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 1,001 | 221,526 | 1,056,250 | 557 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | |
| 42 | LEVEL B-2 | 3,764 | 4 | 736 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 1 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 4 | 737 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | |
| 45 | LEVEL B-2 | 12,509 | 14 | 2,448 | 12,502 | 7 |
| 46 | LEVEL D | 409 | 0 | 117 | 409 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 14 | 2,565 | 12,911 | 7 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 36 | 186 | 0 |
| 49 | LEVEL D | 205 | 0 | 59 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 95 | 391 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 5,457 | 857,493 | 4,210,209 | 2,231 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (174) | (30,336) | (154,957) | (83) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 5,283 | 827,157 | 4,055,252 | 2,148 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 155,040 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 2,083 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 17,548 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 5,283 | 827,157 | 4,055,252 | 176,819 |
| | DISTRIBUTION PLANT | | | | | |
| | ACCOUNT 360 - LAND | | | | | |
| | SUBSTATIONS | | | | | |
| 59 | LEVEL C | 57,098 | 0 | 10,845 | 57,067 | 31 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 0 | 534 | 2,034 | 1 |
| 62 | LEVEL F | 2,710 | 58 | 436 | 2,709 | 1 |
| 63 | LEVEL G | 151 | 4 | 14 | 151 | (0) |
| 64 | TOTAL SUBSTATIONS | 61,994 | 62 | 11,829 | 61,961 | 33 |
| 65 | LINES - LEVEL F | 29,456 | 442 | 27 | 29,456 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 504 | 11,856 | 91,417 | 33 |
| | ACCOUNT 361 - STRUCTURES | | | | | |
| 67 | LEVEL C | 118,950 | 0 | 22,593 | 118,885 | 65 |
| 68 | LEVEL D | 1 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 6,285 | 0 | 1,650 | 6,282 | 3 |
| 70 | LEVEL F | 2,763 | 59 | 445 | 2,762 | 1 |
| 71 | LEVEL G | 956 | 22 | 91 | 956 | 0 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 81 | 24,779 | 128,886 | 69 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | |
| 73 | LEVEL C | 901,326 | 412,939 | 76,674 | 161,843 | 45,372 | 1,951 | 30,859 |
| 74 | LEVEL D | 46 | 19 | 3 | 7 | 3 | 0 | 1 |
| 75 | LEVEL E | 128,973 | 52,658 | 9,787 | 21,091 | 7,249 | 254 | 4,006 |
| 76 | LEVEL F | 49,539 | 23,889 | 3,945 | 8,398 | 2,178 | 301 | 1,777 |
| 77 | LEVEL G | 8,217 | 4,374 | 722 | 1,524 | 286 | 55 | 278 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 493,879 | 91,131 | 192,863 | 55,088 | 2,561 | 36,921 |
| | ACCOUNT 364 - POLES | | | | | | | |
| | LEVEL F | | | | | | | |
| 79 | CUSTOMER | 513,918 | 444,068 | 51,095 | 8,896 | 152 | 459 | 1,067 |
| 80 | DEMAND | 182,182 | 87,853 | 14,507 | 30,884 | 8,009 | 1,106 | 6,536 |
| 81 | TOTAL LEVEL F | 696,099 | 531,921 | 65,602 | 39,780 | 8,161 | 1,565 | 7,603 |
| | LEVEL G | | | | | | | |
| 82 | CUSTOMER | 154,990 | 133,976 | 15,413 | 2,674 | 39 | 138 | 318 |
| 83 | DEMAND | 55,289 | 29,429 | 4,859 | 10,253 | 1,925 | 371 | 1,868 |
| 84 | TOTAL LEVEL G | 210,279 | 163,405 | 20,272 | 12,927 | 1,964 | 509 | 2,186 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 695,326 | 85,874 | 52,707 | 10,125 | 2,074 | 9,789 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 86 | CUSTOMER | 230,965 | 199,573 | 22,963 | 3,998 | 68 | 206 | 480 |
| 87 | DEMAND | 553,150 | 266,740 | 44,046 | 93,772 | 24,319 | 3,359 | 19,844 |
| 88 | TOTAL LEVEL F | 784,115 | 466,313 | 67,009 | 97,770 | 24,387 | 3,565 | 20,324 |
| | LEVEL G | | | | | | | |
| 89 | CUSTOMER | 54,345 | 46,975 | 5,404 | 938 | 14 | 49 | 112 |
| 90 | DEMAND | 130,039 | 69,218 | 11,428 | 24,116 | 4,527 | 872 | 4,394 |
| 91 | TOTAL LEVEL G | 184,383 | 116,193 | 16,832 | 25,054 | 4,541 | 921 | 4,506 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 582,506 | 83,841 | 122,824 | 28,928 | 4,486 | 24,830 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | |
| | LEVEL F | | | | | | | |
| 93 | CUSTOMER | 20,159 | 17,419 | 2,004 | 349 | 6 | 18 | 42 |
| 94 | DEMAND | 246,784 | 119,004 | 19,651 | 41,836 | 10,850 | 1,498 | 8,853 |
| 95 | TOTAL LEVEL F | 266,943 | 136,423 | 21,655 | 42,185 | 10,856 | 1,516 | 8,895 |
| | LEVEL G | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1,056 | 122 | 21 | 0 | 1 | 3 |
| 97 | DEMAND | 37,262 | 19,834 | 3,275 | 6,910 | 1,297 | 250 | 1,259 |
| 98 | TOTAL LEVEL G | 38,484 | 20,890 | 3,397 | 6,931 | 1,297 | 251 | 1,262 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 157,313 | 25,052 | 49,116 | 12,153 | 1,767 | 10,157 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 100 | CUSTOMER | 98,527 | 85,135 | 9,796 | 1,706 | 29 | 88 | 205 |
| 101 | DEMAND | 1,198,739 | 578,058 | 95,453 | 203,215 | 52,701 | 7,279 | 43,003 |
| 102 | TOTAL LEVEL F | 1,297,266 | 663,193 | 105,249 | 204,921 | 52,730 | 7,367 | 43,208 |
| | LEVEL G | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4,733 | 544 | 94 | 1 | 5 | 11 |
| 104 | DEMAND | 65,684 | 34,963 | 5,773 | 12,181 | 2,286 | 440 | 2,220 |
| 105 | TOTAL LEVEL G | 71,158 | 39,696 | 6,317 | 12,275 | 2,287 | 445 | 2,231 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 702,889 | 111,566 | 217,196 | 55,017 | 7,812 | 45,439 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | |
| 73 | LEVEL C | 901,326 | 0 | 171,194 | 900,832 | 494 |
| 74 | LEVEL D | 46 | 0 | 13 | 46 | 0 |
| 75 | LEVEL E | 128,973 | 0 | 33,865 | 128,910 | 63 |
| 76 | LEVEL F | 49,539 | 1,055 | 7,970 | 49,513 | 26 |
| 77 | LEVEL G | 8,217 | 193 | 785 | 8,217 | (0) |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 1,248 | 213,827 | 1,087,518 | 584 |
| | ACCOUNT 364 - POLES | | | | | |
| | LEVEL F | | | | | |
| 79 | CUSTOMER | 513,918 | 7,714 | 467 | 513,918 | 0 |
| 80 | DEMAND | 182,182 | 3,880 | 29,311 | 182,086 | 96 |
| 81 | TOTAL LEVEL F | 696,099 | 11,594 | 29,778 | 696,004 | 95 |
| | LEVEL G | | | | | |
| 82 | CUSTOMER | 154,990 | 2,327 | 105 | 154,990 | 0 |
| 83 | DEMAND | 55,289 | 1,300 | 5,284 | 55,289 | (0) |
| 84 | TOTAL LEVEL G | 210,279 | 3,627 | 5,389 | 210,279 | 0 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 15,221 | 35,167 | 906,283 | 95 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 86 | CUSTOMER | 230,965 | 3,467 | 210 | 230,965 | (0) |
| 87 | DEMAND | 553,150 | 11,780 | 88,995 | 552,855 | 295 |
| 88 | TOTAL LEVEL F | 784,115 | 15,247 | 89,205 | 783,820 | 295 |
| | LEVEL G | | | | | |
| 89 | CUSTOMER | 54,345 | 816 | 37 | 54,345 | (0) |
| 90 | DEMAND | 130,039 | 3,057 | 12,427 | 130,039 | (0) |
| 91 | TOTAL LEVEL G | 184,383 | 3,873 | 12,464 | 184,384 | 0 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 19,120 | 101,669 | 968,204 | 295 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | |
| | LEVEL F | | | | | |
| 93 | CUSTOMER | 20,159 | 303 | 18 | 20,159 | (0) |
| 94 | DEMAND | 246,784 | 5,256 | 39,705 | 246,653 | 131 |
| 95 | TOTAL LEVEL F | 266,943 | 5,559 | 39,723 | 266,812 | 131 |
| | LEVEL G | | | | | |
| 96 | CUSTOMER | 1,222 | 18 | 1 | 1,222 | (0) |
| 97 | DEMAND | 37,262 | 876 | 3,561 | 37,262 | (0) |
| 98 | TOTAL LEVEL G | 38,484 | 894 | 3,562 | 38,484 | (0) |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 6,453 | 43,285 | 305,296 | 131 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 100 | CUSTOMER | 98,527 | 1,479 | 89 | 98,527 | (0) |
| 101 | DEMAND | 1,198,739 | 25,529 | 192,863 | 1,198,101 | 638 |
| 102 | TOTAL LEVEL F | 1,297,266 | 27,008 | 192,952 | 1,296,628 | 638 |
| | LEVEL G | | | | | |
| 103 | CUSTOMER | 5,474 | 82 | 4 | 5,474 | (0) |
| 104 | DEMAND | 65,684 | 1,544 | 6,277 | 65,684 | 0 |
| 105 | TOTAL LEVEL G | 71,158 | 1,626 | 6,281 | 71,158 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 28,634 | 199,233 | 1,367,786 | 638 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | |
| | LEVEL F | | | | | | | |
| 107 | CUSTOMER | 12,848 | 11,102 | 1,277 | 222 | 4 | 11 | 27 |
| 108 | DEMAND | 121,171 | 58,429 | 9,649 | 20,542 | 5,327 | 736 | 4,347 |
| 109 | TOTAL LEVEL F | 134,020 | 69,531 | 10,926 | 20,764 | 5,331 | 747 | 4,374 |
| | LEVEL G | | | | | | | |
| | CUSTOMER | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 41,273 | 6,432 | 920 | 19 | 39 | 82 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 5,312 | 4,841 | 151 | 86 | 399 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 90,932 | 19,553 | 1,205 | 3 | 208 | 223 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 6,648 | 2,872 | 11 | 154 | 154 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 132,205 | 37,945 | 9,838 | 184 | 487 | 858 |
| 115 | DEMAND | 953,822 | 507,705 | 83,827 | 176,888 | 33,203 | 6,393 | 32,231 |
| 116 | TOTAL LEVEL G | 1,135,914 | 639,910 | 121,772 | 186,726 | 33,387 | 6,880 | 33,089 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 709,441 | 132,698 | 207,490 | 38,718 | 7,627 | 37,463 |
| | ACCOUNT 369 - SERVICES | | | | | | | |
| 118 | POWER PANELS | 2,036 | 2,036 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 204,411 | 20,503 | 932 | 3 | 169 | 192 |
| 120 | 4 WIRE | 18,546 | 0 | 13,222 | 4,737 | 17 | 255 | 249 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 204,411 | 33,725 | 5,669 | 20 | 424 | 441 |
| | PAD SERVICE | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 588,661 | 26,507 | 2,667 | 60 | 109 | 276 |
| 123 | 4 WIRE | 40,621 | 0 | 24,680 | 12,996 | 429 | 212 | 972 |
| 124 | TOTAL PAD SERVICE | 659,793 | 588,661 | 51,187 | 15,663 | 489 | 321 | 1,248 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 795,108 | 84,912 | 21,332 | 509 | 745 | 1,689 |
| | ACCOUNT 370 - METERS | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 228,686 | 16,946 | 1,055 | 15 | 119 | 109 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 122,048 | 53,241 | 1,012 | 1,783 | 3,382 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 228,686 | 138,994 | 54,296 | 1,027 | 1,902 | 3,491 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 659 | 115 | 1 | 6 | 9 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 4,477,888 | 773,796 | 952,554 | 211,182 | 29,443 | 176,368 |
| | GENERAL PLANT | | | | | | | |
| 133 | PRODUCTION | 167,275 | 73,760 | 12,535 | 28,323 | 8,758 | 279 | 5,739 |
| 134 | TRANSMISSION | 89,848 | 40,369 | 7,371 | 15,783 | 4,614 | 184 | 3,045 |
| 135 | DISTRIBUTION | 611,711 | 351,969 | 60,822 | 74,872 | 16,599 | 2,314 | 13,863 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 81,832 | 9,354 | 1,719 | 166 | 86 | 209 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 12,051 | 13,529 | 3,834 | 214 | 229 | 203 |
| 138 | SALES | 29,731 | 11,419 | 11,040 | 3,719 | 246 | 231 | 131 |
| 139 | GENERAL PLANT | 1,026,638 | 571,400 | 114,651 | 128,250 | 30,597 | 3,323 | 23,190 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 571,400 | 114,651 | 128,250 | 30,597 | 3,323 | 23,190 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | |
| | LEVEL F | | | | | |
| 107 | CUSTOMER | 12,848 | 193 | 12 | 12,848 | 0 |
| 108 | DEMAND | 121,171 | 2,581 | 19,495 | 121,106 | 65 |
| 109 | TOTAL LEVEL F | 134,020 | 2,774 | 19,507 | 133,954 | 66 |
| | LEVEL G | | | | | |
| | CUSTOMER | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 9 | 85 | 48,859 | (0) |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 397 | 11,186 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 37 | 11 | 112,172 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 36 | 9,875 | (0) |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 46 | 529 | 182,092 | (0) |
| 115 | DEMAND | 953,822 | 22,424 | 91,151 | 953,822 | 0 |
| 116 | TOTAL LEVEL G | 1,135,914 | 22,470 | 91,680 | 1,135,914 | 0 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 25,244 | 111,187 | 1,269,868 | 66 |
| | ACCOUNT 369 - SERVICES | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 2,036 | 0 |
| | OVERHEAD SERVICE | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 135 | 9 | 226,354 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 66 | 18,546 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 135 | 75 | 244,900 | (0) |
| | PAD SERVICE | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 622 | 270 | 619,172 | 0 |
| 123 | 4 WIRE | 40,621 | 0 | 1,332 | 40,621 | (0) |
| 124 | TOTAL PAD SERVICE | 659,793 | 622 | 1,602 | 659,793 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 757 | 1,677 | 906,729 | (0) |
| | ACCOUNT 370 - METERS | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 70 | 247,000 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 3,144 | 184,610 | 2 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 0 | 3,214 | 431,610 | 2 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 8 | 798 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 316,126 | 0 | 316,126 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 413,388 | 745,902 | 7,780,521 | 1,912 |
| | GENERAL PLANT | | | | | |
| 133 | PRODUCTION | 167,275 | 1,079 | 36,721 | 167,194 | 81 |
| 134 | TRANSMISSION | 89,848 | 117 | 18,317 | 89,800 | 48 |
| 135 | DISTRIBUTION | 611,711 | 32,493 | 58,629 | 611,561 | 150 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 1,168 | 1,252 | 95,786 | 0 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 1,215 | 1,012 | 32,287 | 0 |
| 138 | SALES | 29,731 | 1,763 | 1,182 | 29,731 | 0 |
| 139 | GENERAL PLANT | 1,026,638 | 37,835 | 117,113 | 1,026,359 | 279 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 3,247 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 753 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 8,476 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 37,835 | 117,113 | 1,026,359 | 12,754 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | |
| 144 | PRODUCTION | 46,857 | 20,662 | 3,511 | 7,934 | 2,453 | 78 | 1,608 |
| 145 | TRANSMISSION | 26,074 | 11,715 | 2,139 | 4,580 | 1,339 | 53 | 884 |
| 146 | DISTRIBUTION | 171,328 | 98,579 | 17,035 | 20,970 | 4,649 | 648 | 3,883 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 22,920 | 2,620 | 481 | 47 | 24 | 58 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 3,375 | 3,789 | 1,074 | 60 | 64 | 57 |
| 149 | SALES | 8,327 | 3,197 | 3,092 | 1,042 | 69 | 65 | 37 |
| 150 | INTANGIBLE PLANT | 288,457 | 160,448 | 32,186 | 36,081 | 8,617 | 932 | 6,527 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 160,448 | 32,186 | 36,081 | 8,617 | 932 | 6,527 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 9,165 | 1,558 | 3,520 | 1,088 | 35 | 713 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 5,630 | 957 | 2,162 | 668 | 21 | 438 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 116 | 20 | 45 | 14 | 0 | 9 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 73 | 13 | 28 | 8 | 0 | 5 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 64 | 11 | 13 | 3 | 0 | 2 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 1,395 | 280 | 313 | 75 | 8 | 57 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 16,443 | 2,839 | 6,081 | 1,856 | 64 | 1,224 |
| 162 | GROSS PLANT | 25,416,422 | 12,439,779 | 2,172,476 | 3,905,627 | 1,100,623 | 62,480 | 764,269 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 12,439,779 | 2,172,476 | 3,905,627 | 1,100,623 | 62,480 | 764,269 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | |
| 144 | PRODUCTION | 46,857 | 302 | 10,286 | 46,834 | 23 |
| 145 | TRANSMISSION | 26,074 | 34 | 5,316 | 26,060 | 14 |
| 146 | DISTRIBUTION | 171,328 | 9,101 | 16,421 | 171,286 | 42 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 327 | 351 | 26,828 | 0 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 340 | 284 | 9,043 | 0 |
| 149 | SALES | 8,327 | 494 | 331 | 8,327 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 10,598 | 32,989 | 288,378 | 79 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 210 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 2,368 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 10,598 | 32,989 | 288,378 | 2,658 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 134 | 4,563 | 20,776 | 10 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 82 | 2,802 | 12,760 | 6 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 2 | 58 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 32 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 6 | 10 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 92 | 286 | 2,506 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 316 | 7,751 | 36,574 | 17 |
| 162 | GROSS PLANT | 25,416,422 | 546,240 | 4,414,572 | 25,406,066 | 10,356 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 158,287 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 85,920 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 744,316 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 546,240 | 4,414,572 | 25,406,066 | 998,879 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | STEAM | 2,245,367 | 990,090 | 168,266 | 380,189 | 117,554 | 3,750 | 77,041 |
| 2 | NUCLEAR | 2,468,982 | 1,088,692 | 185,023 | 418,052 | 129,262 | 4,123 | 84,714 |
| 3 | HYDRO | 347,678 | 153,308 | 26,055 | 58,869 | 18,202 | 581 | 11,929 |
| 4 | OTHER | 207,338 | 91,425 | 15,538 | 35,107 | 10,855 | 346 | 7,114 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 2,323,515 | 394,882 | 892,217 | 275,873 | 8,800 | 180,798 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 2,323,515 | 394,882 | 892,217 | 275,873 | 8,800 | 180,798 |
| | TRANSMISSION | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 23,570 | 4,318 | 9,220 | 2,674 | 108 | 1,775 |
| | SUBSTATIONS | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 48,138 | 8,181 | 18,485 | 5,716 | 182 | 3,746 |
| 12 | ALL OTHER LEVELS | 284,285 | 129,543 | 23,824 | 50,654 | 14,377 | 602 | 9,725 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 177,681 | 32,005 | 69,139 | 20,093 | 784 | 13,471 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 114,435 | 20,950 | 44,719 | 12,822 | 523 | 8,613 |
| 15 | ACCOUNT 355 | 162,759 | 71,759 | 13,175 | 28,173 | 8,529 | 331 | 5,412 |
| 16 | ACCOUNT 356 | 286,260 | 127,460 | 23,378 | 49,959 | 14,843 | 587 | 9,606 |
| 17 | ACCOUNT 357 | 2,259 | 1,028 | 188 | 401 | 115 | 5 | 77 |
| 18 | ACCOUNT 358 | 1,736 | 786 | 144 | 307 | 88 | 4 | 59 |
| 19 | ACCOUNT 359 | 184 | 78 | 14 | 31 | 10 | 0 | 6 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 516,797 | 94,172 | 201,949 | 59,174 | 2,342 | 39,019 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (18,657) | (3,415) | (7,287) | (2,078) | (85) | (1,404) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 498,140 | 90,757 | 194,662 | 57,096 | 2,257 | 37,615 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 498,140 | 90,757 | 194,662 | 57,096 | 2,257 | 37,615 |
| | DISTRIBUTION | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 1,999 | 230 | 40 | 1 | 2 | 5 |
| 29 | ACCOUNT 361 | 29,647 | 13,543 | 2,506 | 5,295 | 1,493 | 67 | 1,011 |
| 30 | ACCOUNT 362 | 306,027 | 138,905 | 25,630 | 54,242 | 15,493 | 720 | 10,384 |
| 31 | ACCOUNT 364 | 327,648 | 251,353 | 31,043 | 19,053 | 3,660 | 750 | 3,539 |
| 32 | ACCOUNT 365 | 335,838 | 201,990 | 29,073 | 42,591 | 10,031 | 1,556 | 8,610 |
| 33 | ACCOUNT 366 | 106,277 | 54,739 | 8,717 | 17,091 | 4,229 | 615 | 3,534 |
| 34 | ACCOUNT 367 | 480,161 | 246,634 | 39,147 | 76,211 | 19,305 | 2,741 | 15,944 |
| 35 | ACCOUNT 368 | 493,961 | 275,947 | 51,615 | 80,707 | 15,060 | 2,967 | 14,572 |
| | ACCOUNT 369 | | | | | | | |
| 36 | ALL OTHER | 329,150 | 288,541 | 30,893 | 7,761 | 185 | 271 | 614 |
| 37 | POWER PANELS | 741 | 741 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 289,282 | 30,893 | 7,761 | 185 | 271 | 614 |
| | ACCOUNT 370 | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 60,155 | 4,459 | 278 | 4 | 31 | 29 |
| 40 | THREE PHASE METERS | 48,563 | 1 | 32,104 | 14,005 | 266 | 469 | 890 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 60,156 | 36,563 | 14,283 | 270 | 500 | 919 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 179 | 31 | 0 | 2 | 2 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 1,534,548 | 255,596 | 317,305 | 69,727 | 10,191 | 59,134 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | STEAM | 2,245,367 | 14,477 | 492,912 | 2,244,279 | 1,088 |
| 2 | NUCLEAR | 2,468,982 | 15,919 | 542,001 | 2,467,786 | 1,196 |
| 3 | HYDRO | 347,678 | 2,242 | 76,324 | 347,510 | 168 |
| 4 | OTHER | 207,338 | 1,337 | 45,516 | 207,238 | 100 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 33,975 | 1,156,753 | 5,266,813 | 2,552 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 32,400 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 387,620 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 33,975 | 1,156,753 | 5,266,813 | 422,572 |
| | TRANSMISSION | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 55 | 10,532 | 52,252 | 28 |
| | SUBSTATIONS | | | | | |
| 11 | LEVEL B-1 | 109,171 | 704 | 23,966 | 109,118 | 53 |
| 12 | ALL OTHER LEVELS | 284,285 | 222 | 55,184 | 284,131 | 154 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 926 | 79,150 | 393,249 | 207 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 277 | 49,847 | 252,186 | 135 |
| 15 | ACCOUNT 355 | 162,759 | 141 | 35,154 | 162,674 | 85 |
| 16 | ACCOUNT 356 | 286,260 | 271 | 60,005 | 286,109 | 151 |
| 17 | ACCOUNT 357 | 2,259 | 2 | 442 | 2,258 | 1 |
| 18 | ACCOUNT 358 | 1,736 | 2 | 345 | 1,735 | 1 |
| 19 | ACCOUNT 359 | 184 | 0 | 45 | 184 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 1,674 | 235,520 | 1,150,647 | 609 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (46) | (8,026) | (40,998) | (22) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 1,628 | 227,494 | 1,109,649 | 587 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 41,020 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 897 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 7,847 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 1,628 | 227,494 | 1,109,649 | 50,352 |
| | DISTRIBUTION | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 35 | 2 | 2,314 | (0) |
| 29 | ACCOUNT 361 | 29,647 | 19 | 5,697 | 29,631 | 16 |
| 30 | ACCOUNT 362 | 306,027 | 351 | 60,138 | 305,863 | 164 |
| 31 | ACCOUNT 364 | 327,648 | 5,502 | 12,713 | 327,613 | 35 |
| 32 | ACCOUNT 365 | 335,838 | 6,630 | 35,255 | 335,736 | 102 |
| 33 | ACCOUNT 366 | 106,277 | 2,245 | 15,062 | 106,232 | 45 |
| 34 | ACCOUNT 367 | 480,161 | 10,047 | 69,908 | 479,937 | 224 |
| 35 | ACCOUNT 368 | 493,961 | 9,819 | 43,248 | 493,935 | 26 |
| | ACCOUNT 369 | | | | | |
| 36 | ALL OTHER | 329,150 | 275 | 610 | 329,150 | (0) |
| 37 | POWER PANELS | 741 | 0 | 0 | 741 | (0) |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 275 | 610 | 329,891 | 1 |
| | ACCOUNT 370 | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 18 | 64,974 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 827 | 48,562 | 1 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 0 | 845 | 113,536 | 1 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 2 | 216 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 176,595 | 0 | 176,595 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 211,518 | 243,480 | 2,701,499 | 613 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| 46 | PRODUCTION | 63,673 | 28,075 | 4,772 | 10,781 | 3,334 | 106 | 2,185 |
| 47 | TRANSMISSION | 34,205 | 15,370 | 2,806 | 6,008 | 1,756 | 70 | 1,159 |
| 48 | DISTRIBUTION | 232,920 | 134,019 | 23,159 | 28,509 | 6,320 | 881 | 5,279 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 31,159 | 3,562 | 654 | 63 | 33 | 79 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 4,589 | 5,151 | 1,460 | 81 | 87 | 77 |
| 51 | SALES | 11,321 | 4,348 | 4,204 | 1,416 | 94 | 88 | 50 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 217,560 | 43,654 | 48,828 | 11,648 | 1,265 | 8,829 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 217,560 | 43,654 | 48,828 | 11,648 | 1,265 | 8,829 |
| | INTANGIBLE PLANT | | | | | | | |
| 57 | PRODUCTION | 33,504 | 14,773 | 2,511 | 5,673 | 1,754 | 56 | 1,150 |
| 58 | TRANSMISSION | 18,644 | 8,377 | 1,530 | 3,275 | 957 | 38 | 632 |
| 59 | DISTRIBUTION | 122,506 | 70,489 | 12,181 | 14,994 | 3,324 | 463 | 2,776 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 16,389 | 1,873 | 344 | 33 | 17 | 42 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 2,413 | 2,709 | 768 | 43 | 46 | 41 |
| 62 | SALES | 5,954 | 2,287 | 2,211 | 745 | 49 | 46 | 26 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 114,728 | 23,015 | 25,799 | 6,160 | 666 | 4,667 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 114,728 | 23,015 | 25,799 | 6,160 | 666 | 4,667 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 21,446 | 3,645 | 8,235 | 2,546 | 81 | 1,669 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 37 | 7 | 14 | 4 | 0 | 3 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 39 | 7 | 8 | 2 | 0 | 2 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 1,101 | 221 | 247 | 59 | 6 | 45 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 22,623 | 3,880 | 8,504 | 2,611 | 87 | 1,719 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 4,711,114 | 811,784 | 1,487,315 | 423,115 | 23,266 | 292,762 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 4,711,114 | 811,784 | 1,487,315 | 423,115 | 23,266 | 292,762 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| 46 | PRODUCTION | 63,673 | 411 | 13,978 | 63,642 | 31 |
| 47 | TRANSMISSION | 34,205 | 45 | 6,973 | 34,187 | 18 |
| 48 | DISTRIBUTION | 232,920 | 12,372 | 22,324 | 232,863 | 57 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 445 | 477 | 36,472 | 0 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 463 | 386 | 12,294 | 0 |
| 51 | SALES | 11,321 | 671 | 450 | 11,321 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 14,407 | 44,588 | 390,779 | 106 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 1,243 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 288 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 3,246 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 14,407 | 44,588 | 390,779 | 4,882 |
| | INTANGIBLE PLANT | | | | | |
| 57 | PRODUCTION | 33,504 | 216 | 7,355 | 33,488 | 16 |
| 58 | TRANSMISSION | 18,644 | 24 | 3,801 | 18,634 | 10 |
| 59 | DISTRIBUTION | 122,506 | 6,507 | 11,742 | 122,476 | 30 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 234 | 251 | 19,183 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 243 | 203 | 6,466 | 0 |
| 62 | SALES | 5,954 | 353 | 237 | 5,954 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 7,577 | 23,589 | 206,201 | 56 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 150 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 1,694 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 7,577 | 23,589 | 206,201 | 1,901 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 314 | 10,677 | 48,613 | 24 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 17 | 82 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 4 | 7 | 69 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 73 | 226 | 1,978 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 391 | 10,927 | 50,742 | 25 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 269,496 | 1,706,831 | 9,725,683 | 3,939 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 42,263 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 33,735 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 400,407 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 269,496 | 1,706,831 | 9,725,683 | 480,344 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | |
| 1 | COAL | 411,361 | 181,390 | 30,827 | 69,652 | 21,536 | 687 | 14,114 |
| 2 | OIL | 59,702 | 26,325 | 4,474 | 10,109 | 3,126 | 100 | 2,048 |
| 3 | GAS | 12,211 | 5,384 | 915 | 2,068 | 639 | 20 | 419 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 9,623 | 1,635 | 3,695 | 1,142 | 36 | 749 |
| 5 | FUEL INVENTORY | 505,096 | 222,722 | 37,851 | 85,524 | 26,443 | 843 | 17,330 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 222,722 | 37,851 | 85,524 | 26,443 | 843 | 17,330 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | |
| 10 | PRODUCTION | 279,444 | 123,220 | 20,941 | 47,316 | 14,630 | 467 | 9,588 |
| 11 | TRANSMISSION | 6,320 | 2,840 | 519 | 1,110 | 325 | 13 | 214 |
| 12 | DISTRIBUTION | 53,963 | 31,051 | 5,365 | 6,605 | 1,464 | 204 | 1,223 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5,594 | 639 | 117 | 11 | 6 | 14 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 784 | 880 | 249 | 14 | 15 | 13 |
| 15 | SALES | 2,746 | 1,055 | 1,020 | 343 | 23 | 21 | 12 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 164,544 | 29,364 | 55,740 | 16,467 | 726 | 11,064 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 164,544 | 29,364 | 55,740 | 16,467 | 726 | 11,064 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 387,266 | 67,215 | 141,264 | 42,910 | 1,569 | 28,394 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 387,266 | 67,215 | 141,264 | 42,910 | 1,569 | 28,394 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | |
| 1 | COAL | 411,361 | 2,652 | 90,304 | 411,162 | 199 |
| 2 | OIL | 59,702 | 385 | 13,106 | 59,673 | 29 |
| 3 | GAS | 12,211 | 79 | 2,681 | 12,205 | 6 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 141 | 4,790 | 21,811 | 11 |
| 5 | FUEL INVENTORY | 505,096 | 3,257 | 110,881 | 504,851 | 245 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 4,894 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 41,041 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 3,257 | 110,881 | 504,851 | 46,180 |
| | PLANT MATERIALS & SUPPLIES | | | | | |
| 10 | PRODUCTION | 279,444 | 1,802 | 61,345 | 279,309 | 135 |
| 11 | TRANSMISSION | 6,320 | 8 | 1,288 | 6,317 | 3 |
| 12 | DISTRIBUTION | 53,963 | 2,866 | 5,172 | 53,950 | 13 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 80 | 86 | 6,547 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 79 | 66 | 2,100 | 0 |
| 15 | SALES | 2,746 | 163 | 109 | 2,746 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 4,998 | 68,066 | 350,969 | 151 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 1,223 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 1,793 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 16,510 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 4,998 | 68,066 | 350,969 | 19,677 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 8,255 | 178,947 | 855,820 | 396 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 1,223 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 6,687 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 57,551 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 8,255 | 178,947 | 855,820 | 65,857 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 21,129 | 3,867 | 8,253 | 2,353 | 96 | 1,590 |
| 3 | LEVEL C | 30,113 | 13,795 | 2,562 | 5,407 | 1,516 | 65 | 1,031 |
| 4 | TOTAL TRANSMISSION | 76,568 | 34,924 | 6,429 | 13,660 | 3,869 | 161 | 2,621 |
| | DISTRIBUTION | | | | | | | |
| 5 | LEVEL C | 17,354 | 7,950 | 1,476 | 3,116 | 874 | 38 | 594 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 7,950 | 1,476 | 3,116 | 874 | 38 | 594 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,874 | 7,905 | 16,776 | 4,743 | 199 | 3,215 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 42,874 | 7,905 | 16,776 | 4,743 | 199 | 3,215 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 42,165 | 7,419 | 13,247 | 3,720 | 213 | 2,585 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,165 | 7,419 | 13,247 | 3,720 | 213 | 2,585 |
| | PREPAID PENSION ASSET | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 257,337 | 62,202 | 60,552 | 14,936 | 1,387 | 10,582 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 257,337 | 62,202 | 60,552 | 14,936 | 1,387 | 10,582 |
| | OPERATING RESERVES | | | | | | | |
| 25 | PRODUCTION | (33,790) | (14,901) | (2,532) | (5,721) | (1,769) | (56) | (1,159) |
| 26 | TRANSMISSION | (32,623) | (14,658) | (2,676) | (5,731) | (1,675) | (67) | (1,106) |
| 27 | DISTRIBUTION | (68,004) | (39,128) | (6,762) | (8,324) | (1,845) | (257) | (1,541) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (30,441) | (3,480) | (639) | (62) | (32) | (78) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (4,265) | (4,789) | (1,357) | (76) | (81) | (72) |
| 30 | SALES | (14,964) | (5,748) | (5,556) | (1,872) | (124) | (116) | (66) |
| 31 | OPERATING RESERVES | (196,442) | (109,141) | (25,795) | (23,644) | (5,551) | (609) | (4,022) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (109,141) | (25,795) | (23,644) | (5,551) | (609) | (4,022) |
| | NUCLEAR FUEL | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 231,317 | 39,312 | 88,824 | 27,464 | 876 | 17,999 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (91,945) | (15,626) | (35,307) | (10,917) | (348) | (7,155) |
| 38 | NET NUCLEAR FUEL | 316,070 | 139,372 | 23,686 | 53,517 | 16,547 | 528 | 10,844 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | |
| 2 | LEVEL B-2 | 46,454 | 52 | 9,089 | 46,429 | 25 |
| 3 | LEVEL C | 30,113 | 0 | 5,720 | 30,096 | 17 |
| 4 | TOTAL TRANSMISSION | 76,568 | 52 | 14,809 | 76,525 | 43 |
| | DISTRIBUTION | | | | | |
| 5 | LEVEL C | 17,354 | 0 | 3,296 | 17,344 | 10 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 0 | 3,296 | 17,344 | 10 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 52 | 18,105 | 93,869 | 52 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 52 | 18,105 | 93,869 | 52 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 1,494 | 14,883 | 85,726 | 35 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 138 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 125 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 1,070 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 1,494 | 14,883 | 85,726 | 1,368 |
| | PREPAID PENSION ASSET | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 15,341 | 69,769 | 492,106 | 138 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 1,276 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 2,026 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 20,655 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 15,341 | 69,769 | 492,106 | 24,095 |
| | OPERATING RESERVES | | | | | |
| 25 | PRODUCTION | (33,790) | (218) | (7,418) | (33,774) | (16) |
| 26 | TRANSMISSION | (32,623) | (42) | (6,651) | (32,606) | (17) |
| 27 | DISTRIBUTION | (68,004) | (3,612) | (6,518) | (67,987) | (17) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (435) | (466) | (35,633) | 0 |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (430) | (358) | (11,428) | 0 |
| 30 | SALES | (14,964) | (887) | (595) | (14,964) | 0 |
| 31 | OPERATING RESERVES | (196,442) | (5,624) | (22,006) | (196,392) | (50) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | (601) |
| 33 | DALTON | (483) | 0 | 0 | 0 | (483) |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | (5,446) |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (5,624) | (22,006) | (196,392) | (6,580) |
| | NUCLEAR FUEL | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 3,382 | 115,160 | 524,334 | 254 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (1,344) | (45,775) | (208,417) | (101) |
| 38 | NET NUCLEAR FUEL | 316,070 | 2,038 | 69,385 | 315,917 | 153 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 561,606 | 95,445 | 215,654 | 66,680 | 2,127 | 43,700 |
| 40 | TRANSMISSION | 506,897 | 227,758 | 41,587 | 89,041 | 26,029 | 1,037 | 17,179 |
| 41 | DISTRIBUTION | 942,331 | 542,202 | 93,695 | 115,339 | 25,571 | 3,565 | 21,355 |
| 42 | GENERAL PLANT | 108,947 | 60,636 | 12,167 | 13,610 | 3,247 | 353 | 2,461 |
| 43 | NUCLEAR FUEL | 12,436 | 5,483 | 932 | 2,106 | 651 | 21 | 427 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 1,397,685 | 243,826 | 435,750 | 122,178 | 7,103 | 85,122 |
| | OTHER BASIS DIFFERENCES | | | | | | | |
| 45 | PRODUCTION | (10,953) | (4,830) | (821) | (1,855) | (573) | (18) | (376) |
| 46 | TRANSMISSION | 44,577 | 20,029 | 3,657 | 7,830 | 2,289 | 91 | 1,511 |
| 47 | DISTRIBUTION | (21,825) | (12,558) | (2,170) | (2,671) | (592) | (83) | (495) |
| 48 | GENERAL PLANT | 48,667 | 27,086 | 5,435 | 6,080 | 1,450 | 158 | 1,099 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 29,727 | 6,101 | 9,384 | 2,574 | 148 | 1,739 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 1,427,412 | 249,927 | 445,134 | 124,752 | 7,251 | 86,861 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 1,427,412 | 249,927 | 445,134 | 124,752 | 7,251 | 86,861 |
| | ACCOUNT 283 | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 3,885 | 660 | 1,492 | 461 | 15 | 302 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 26,030 | 4,546 | 8,172 | 2,303 | 131 | 1,599 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 1,363 | 250 | 533 | 152 | 6 | 103 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 1,292 | 219 | 496 | 153 | 5 | 100 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 3,825 | 672 | 1,011 | 255 | 23 | 191 |
| 60 | NUCLEAR OUTAGE | 9,859 | 4,348 | 739 | 1,669 | 516 | 16 | 338 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 3,066 | 521 | 1,177 | 364 | 12 | 239 |
| 62 | DSM DEFERRED COSTS | 2,263 | 997 | 170 | 383 | 118 | 4 | 78 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 11,863 | 2,868 | 2,792 | 689 | 64 | 488 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 90,417 | 21,855 | 21,275 | 5,248 | 487 | 3,718 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 5,089 | 865 | 1,954 | 604 | 19 | 396 |
| 66 | TAX LEGISLATION | 60,903 | 32,674 | 7,399 | 7,823 | 1,967 | 175 | 1,382 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 2,606 | 443 | 1,001 | 309 | 10 | 203 |
| 68 | ACCOUNT 283 | 368,182 | 187,455 | 41,207 | 49,778 | 13,139 | 967 | 9,137 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 187,455 | 41,207 | 49,778 | 13,139 | 967 | 9,137 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | |
| | ACCOUNT 281 AND 282 | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | |
| 39 | PRODUCTION | 1,273,634 | 8,212 | 279,593 | 1,273,017 | 617 |
| 40 | TRANSMISSION | 506,897 | 660 | 103,338 | 506,629 | 268 |
| 41 | DISTRIBUTION | 942,331 | 50,055 | 90,317 | 942,099 | 232 |
| 42 | GENERAL PLANT | 108,947 | 4,015 | 12,428 | 108,917 | 30 |
| 43 | NUCLEAR FUEL | 12,436 | 80 | 2,730 | 12,430 | 6 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 63,022 | 488,406 | 2,843,092 | 1,153 |
| | OTHER BASIS DIFFERENCES | | | | | |
| 45 | PRODUCTION | (10,953) | (71) | (2,404) | (10,948) | (5) |
| 46 | TRANSMISSION | 44,577 | 58 | 9,088 | 44,553 | 24 |
| 47 | DISTRIBUTION | (21,825) | (1,159) | (2,092) | (21,820) | (5) |
| 48 | GENERAL PLANT | 48,667 | 1,794 | 5,552 | 48,654 | 13 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 622 | 10,144 | 60,439 | 27 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 63,644 | 498,550 | 2,903,531 | 1,180 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 23,309 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 7,621 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 49,298 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 63,644 | 498,550 | 2,903,531 | 81,408 |
| | ACCOUNT 283 | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 57 | 1,934 | 8,806 | 4 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 1,143 | 9,237 | 53,161 | 22 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 3 | 587 | 2,997 | 2 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 19 | 643 | 2,927 | 1 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 254 | 955 | 7,186 | 2 |
| 60 | NUCLEAR OUTAGE | 9,859 | 64 | 2,164 | 9,854 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 45 | 1,526 | 6,950 | 3 |
| 62 | DSM DEFERRED COSTS | 2,263 | 15 | 497 | 2,262 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 707 | 3,217 | 22,688 | 6 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 5,390 | 24,513 | 172,903 | 48 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 74 | 2,534 | 11,535 | 6 |
| 66 | TAX LEGISLATION | 60,903 | 1,543 | 7,918 | 60,881 | 22 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 38 | 1,297 | 5,907 | 3 |
| 68 | ACCOUNT 283 | 368,182 | 9,352 | 57,022 | 368,057 | 125 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 906 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 895 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 8,691 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 9,352 | 57,022 | 368,057 | 10,617 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | |
| 73 | PRODUCTION | (249) | (109) | (19) | (42) | (13) | 0 | (9) |
| 74 | TRANSMISSION | (87) | (40) | (7) | (15) | (4) | 0 | (3) |
| 75 | DISTRIBUTION | (377) | (218) | (37) | (46) | (10) | (1) | (9) |
| 76 | CUSTOMER ACCOUNTING | (104) | (90) | (10) | (2) | 0 | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (13) | (14) | (4) | 0 | 0 | 0 |
| 78 | SALES | (44) | (17) | (16) | (6) | 0 | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (487) | (103) | (115) | (27) | (1) | (21) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | |
| 80 | PRODUCTION | (1,360) | (599) | (102) | (230) | (71) | (2) | (47) |
| 81 | TRANSMISSION | (490) | (220) | (40) | (86) | (25) | (1) | (17) |
| 82 | DISTRIBUTION | (1,266) | (729) | (126) | (155) | (34) | (5) | (29) |
| 83 | CUSTOMER ACCOUNTING | (636) | (544) | (62) | (11) | (1) | (1) | (1) |
| 84 | CUSTOMER ASSISTANCE | (204) | (78) | (85) | (24) | (1) | (1) | (1) |
| 85 | SALES | (269) | (103) | (100) | (34) | (2) | (2) | (1) |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (2,273) | (515) | (540) | (134) | (12) | (96) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4,845) | (558) | (97) | (2) | (5) | (12) |
| 88 | COST OF REMOVAL | (40,663) | (21,576) | (3,711) | (5,613) | (1,445) | (125) | (1,079) |
| 89 | GE PURCHASING CARD | (346) | (181) | (44) | (43) | (10) | (1) | (7) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (1,230) | (297) | (289) | (71) | (7) | (51) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (153,518) | (36,283) | (33,258) | (7,808) | (857) | (5,657) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (62,392) | (11,248) | (19,121) | (5,328) | (318) | (3,709) |
| 94 | ACCOUNT 190 | (456,857) | (246,502) | (52,759) | (59,076) | (14,825) | (1,326) | (10,632) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (246,502) | (52,759) | (59,076) | (14,825) | (1,326) | (10,632) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 1,368,365 | 238,375 | 435,836 | 123,066 | 6,892 | 85,366 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 1,368,365 | 238;375 | 435,836 | 123,066 | 6,892 | 85,366 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | |
| 73 | PRODUCTION | (249) | (2) | (55) | (249) | 0 |
| 74 | TRANSMISSION | (87) | 0 | (18) | (87) | 0 |
| 75 | DISTRIBUTION | (377) | (20) | (36) | (377) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | (1) | (1) | (104) | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (1) | (1) | (33) | 0 |
| 78 | SALES | (44) | (3) | (2) | (44) | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (27) | (113) | (894) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | |
| 80 | PRODUCTION | (1,360) | (9) | (299) | (1,359) | (1) |
| 81 | TRANSMISSION | (490) | (1) | (100) | (490) | 0 |
| 82 | DISTRIBUTION | (1,266) | (67) | (121) | (1,266) | 0 |
| 83 | CUSTOMER ACCOUNTING | (636) | (8) | (8) | (636) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (8) | (6) | (204) | 0 |
| 85 | SALES | (269) | (16) | (11) | (269) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (109) | (545) | (4,224) | (1) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (84) | (6) | (5,609) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (1,527) | (5,574) | (40,650) | (13) |
| 89 | GE PURCHASING CARD | (346) | (11) | (49) | (346) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (73) | (334) | (2,352) | (1) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (7,911) | (30,954) | (276,246) | (70) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (2,820) | (21,465) | (126,401) | (50) |
| 94 | ACCOUNT 190 | (456,857) | (12,562) | (59,040) | (456,722) | (135) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | (1,582) |
| 96 | DALTON | (781) | 0 | 0 | 0 | (781) |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | (8,138) |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (12,562) | (59,040) | (456,722) | (10,636) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 60,434 | 496,532 | 2,814,866 | 1,170 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 22,633 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 7,735 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 49,851 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 60,434 | 496,532 | 2,814,866 | 81,389 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (L) | |
| 66 | (U) | Allocated on Total Headcount from Schedule 2.60 |
| 67 | (A) | |
| 69 | (G) | |
| 70 | (H) | |
| 71 | (I) | |
| 73 | (L) | |
| 74 | (M) | |
| 75 | (N) | |
| 76 | (O) | |
| 77 | (P) | |
| 78 | (Q) | |
| 80 | (L) | |
| 81 | (M) | |
| 82 | (N) | |
| 83 | (O) | |
| 84 | (P) | |
| 85 | (Q) | |
| 87 | (V) | Allocated per Total Number of Customers from Schedule 2.60. |
| 88 | (W) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 89 | (K) | |
| 90 | (K) | |
| 91 | (L) | |
| 92 | (X) | Allocated per Total Operating Reserves from Schedule 2.03. |
| 93 | (Y) | Allocated per Total of Accounts 281, 282, and 283. |
| 95 | (G) | |
| 96 | (H) | |
| 97 | (I) | |
| 100 | (G) | |
| 101 | (H) | |
| 102 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 1,624,865 | 403,636 | 694,059 | 182,467 | 6,900 | 88,808 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 1,090,530 | 203,912 | 529,982 | 183,066 | 6,384 | 100,931 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 2,715,395 | 607,548 | 1,224,041 | 365,533 | 13,283 | 189,739 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 7 | 1 | 3 | 1 | 0 | 1 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 42 | 8 | 20 | 7 | 0 | 4 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 10,728 | 1,937 | 5,024 | 1,723 | 60 | 964 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 1,420 | 256 | 665 | 228 | 8 | 128 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 51 | 9 | 23 | 8 | 0 | 5 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 10,395 | 1,877 | 4,869 | 1,670 | 58 | 934 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 455 | 82 | 214 | 73 | 3 | 41 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 3,004 | 510 | 1,153 | 357 | 11 | 234 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 1,111,653 | 207,726 | 539,875 | 186,459 | 6,502 | 102,829 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 1,629,844 | 404,502 | 696,137 | 183,141 | 6,922 | 89,221 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 2,741,497 | 612,228 | 1,236,012 | 369,600 | 13,423 | 192,050 |
| | OTHER OPERATING REVENUE | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 14,023 | 1,614 | 281 | 5 | 15 | 34 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 42,557 | 4,845 | 814 | 11 | 42 | 62 |
| | ACCOUNT 454 - RENT | | | | | | | |
| 32 | PRODUCTION | 4,654 | 2,051 | 349 | 788 | 244 | 8 | 160 |
| 33 | TRANSMISSION | 33 | 14 | 3 | 6 | 2 | 0 | 1 |
| 34 | DISTRIBUTION | 34,662 | 19,943 | 3,446 | 4,243 | 941 | 131 | 786 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 22,008 | 3,798 | 5,037 | 1,187 | 139 | 947 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 22,008 | 3,798 | 5,037 | 1,187 | 139 | 947 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 102,126 | 720,038 | 3,822,899 | 0 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 46,207 | 1,228,936 | 3,389,947 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 148,333 | 1,948,974 | 7,212,847 | 0 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 4 | 17 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 4 |
| 6 | GENERATOR BACKUP SVC | 114 | 2 | 31 | 114 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 446 | 7,787 | 28,669 | 12 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 4,157 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 59 | 1,031 | 3,795 | 2 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 232,101 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 24,317 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 154,060 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 24,335 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 2,149 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 14,699 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 1,259 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 1,106 |
| 18 | HAMPTON ENERGY ADDER | 134 | 2 | 36 | 134 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 433 | 7,546 | 27,782 | 12 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 19 | 331 | 1,218 | 1 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 44 | 1,495 | 6,808 | 3 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 47,086 | 1,244,269 | 3,446,398 | 257,719 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 102,252 | 722,966 | 3,834,985 | 200,498 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 149,338 | 1,967,235 | 7,281,384 | 458,217 |
| | OTHER OPERATING REVENUE | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 244 | 17 | 16,233 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 0 | 32 | 48,363 | 0 |
| | ACCOUNT 454 - RENT | | | | | |
| 32 | PRODUCTION | 4,654 | 30 | 1,022 | 4,652 | 2 |
| 33 | TRANSMISSION | 33 | 0 | 7 | 33 | 0 |
| 34 | DISTRIBUTION | 34,662 | 1,841 | 3,322 | 34,653 | 9 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 1,871 | 4,351 | 39,338 | 11 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 9 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 1,871 | 4,351 | 39,338 | 20 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 42,049 | 7,678 | 16,439 | 4,806 | 192 | 3,172 |
| 41 | TSA - SCHERER 4 | 21,153 | 9,505 | 1,735 | 3,716 | 1,086 | 43 | 717 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 224 | 41 | 88 | 26 | 1 | 17 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 200 | 37 | 78 | 23 | 1 | 15 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 1,832 | 317 | 390 | 86 | 12 | 72 |
| 45 | LAKE RENTS | 1,919 | 847 | 144 | 325 | 100 | 3 | 66 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 66 | 11 | 25 | 8 | 0 | 5 |
| 47 | MISCELLANEOUS - TRAN | (901) | (405) | (74) | (158) | (46) | (2) | (31) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 1,839 | 318 | 391 | 87 | 12 | 72 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 21 | 3 | 7 | 2 | 0 | 1 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 7 | 1 | 3 | 1 | 0 | 1 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 279 | 47 | 107 | 33 | 1 | 22 |
| 57 | MATERIALS & SUPPLIES | 239 | 113 | 20 | 38 | 11 | 0 | 8 |
| 58 | REVENUE | 2,224 | 837 | 187 | 377 | 113 | 4 | 59 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 1,229 | 254 | 522 | 157 | 5 | 89 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 57,415 | 10,465 | 21,826 | 6,336 | 267 | 4,196 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 136,003 | 20,722 | 27,958 | 7,539 | 463 | 5,239 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 2,877,500 | 632,950 | 1,263,970 | 377,139 | 13,886 | 197,289 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 122 | 19,079 | 93,537 | 50 |
| 41 | TSA - SCHERER 4 | 21,153 | 28 | 4,312 | 21,142 | 11 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 1 | 102 | 500 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 1 | 91 | 446 | (0) |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 169 | 305 | 3,183 | 1 |
| 45 | LAKE RENTS | 1,919 | 12 | 421 | 1,918 | 1 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 1 | 32 | 148 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (1) | (184) | (901) | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 170 | 306 | 3,195 | 2 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 9 | 43 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 29 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 3 | 16 | (0) |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 10 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 25,465 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | |
| 56 | FUEL INVENTORY | 632 | 4 | 139 | 632 | (0) |
| 57 | MATERIALS & SUPPLIES | 239 | 3 | 46 | 239 | (0) |
| 58 | REVENUE | 2,224 | 46 | 601 | 2,224 | 0 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 53 | 786 | 3,095 | 0 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 556 | 25,262 | 126,323 | 25,569 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 2,671 | 29,662 | 230,257 | 25,589 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 152,009 | 1,996,897 | 7,511,640 | 483,806 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 | (C) | Direct assignment to Total All Other Service. |
| 6 | (D) | Allocated per Energy at Generation from Schedule 2.60. |
| 7 | (D) | |
| 8 | (C) | |
| 9 | (D) | |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (C) | |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (C) | |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (D) | |
| 19 | (D) | |
| 20 | (D) | |
| 21 | (B) | |
| 26 | (E) | Direct assignment to Unit Power Sales. |
| 27 | (F) | Direct assignment to City of Dalton. |
| 28 | (G) | Direct assignment to Wholesale Block Power Sales. |
| 30 | (H) | Allocated per the average number of customers from Schedule 2.60. |
| 31 | (I) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 32 | (J) | Allocated per Production Gross Plant from Schedule 2.00. |
| 33 | (K) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 34 | (L) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 36 | (E) | |
| 37 | (F) | |
| 38 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 40 | (M) | Allocated per Transmission Plant from Schedule 2.00. |
| 41 | (M) | |
| 42 | (M) | |
| 43 | (M) | |
| 44 | (N) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 45 | (O) | Allocated per Hydro Land from Schedule 2.00. |
| 46 | (O) | |
| 47 | (M) | |
| 48 | (N) | |
| 49 | (B) | |
| 50 | (C) | |
| 51 | (B) | |
| 52 | (C) | |
| 53 | (C) | |
| 54 | (C) | |
| 55 | (C) | |
| 56 | (P) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 57 | (Q) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 58 | (R) | Allocated per Total Retail Revenue from Sales. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| | ENERGY COMPONENT | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 1,111,653 | 207,726 | 539,875 | 186,459 | 6,502 | 102,829 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 84,211 | 15,209 | 39,441 | 13,528 | 468 | 7,570 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (15,986) | (2,769) | (6,548) | (2,101) | (69) | (1,303) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 1,179,878 | 220,166 | 572,768 | 197,886 | 6,901 | 109,096 |
| 12 | DEMAND COMPONENT | 438,956 | 193,557 | 32,895 | 74,325 | 22,981 | 733 | 15,061 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (927) | (157) | (356) | (110) | (4) | (72) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 192,630 | 32,738 | 73,969 | 22,871 | 729 | 14,989 |
| 19 | GENERATION EXPENSE | 4,111,794 | 1,372,508 | 252,904 | 646,737 | 220,757 | 7,630 | 124,085 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 1,372,508 | 252,904 | 646,737 | 220,757 | 7,630 | 124,085 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 187,512 | 31,868 | 72,004 | 22,264 | 710 | 14,591 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 3,404 | 615 | 1,595 | 547 | 19 | 306 |
| 26 | PURCHASED POWER | 434,354 | 190,916 | 32,483 | 73,599 | 22,811 | 729 | 14,897 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 190,916 | 32,483 | 73,599 | 22,811 | 729 | 14,897 |
| | OTHER PRODUCTION EXPENSES | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 3,604 | 613 | 1,384 | 428 | 14 | 281 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 3,604 | 613 | 1,384 | 428 | 14 | 281 |
| 36 | ACCOUNT 557 | 22,006 | 9,703 | 1,649 | 3,726 | 1,152 | 37 | 755 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 13,307 | 2,262 | 5,110 | 1,580 | 51 | 1,036 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 1,576,731 | 287,649 | 725,446 | 245,148 | 8,410 | 140,018 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 1,576,731 | 287,649 | 725,446 | 245,148 | 8,410 | 140,018 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| | ENERGY COMPONENT | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 47,086 | 1,244,269 | 3,446,398 | 1,283 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 3,505 | 61,130 | 225,062 | 95 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (365) | (9,065) | (38,206) | (18) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 38,224 | 38,224 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 232,101 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 24,317 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 24,335 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 2,149 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 50,226 | 1,334,559 | 3,671,479 | 284,262 |
| 12 | DEMAND COMPONENT | 438,956 | 2,830 | 96,361 | 438,743 | 213 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (14) | (461) | (2,101) | 0 |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 2,101 | 2,101 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 2,337 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 23,540 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 2,816 | 98,001 | 438,743 | 26,090 |
| 19 | GENERATION EXPENSE | 4,111,794 | 53,042 | 1,432,559 | 4,110,222 | 1,573 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 28,821 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 279,958 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 53,042 | 1,432,559 | 4,110,222 | 310,352 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 2,742 | 93,353 | 425,044 | 206 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 142 | 2,472 | 9,100 | 4 |
| 26 | PURCHASED POWER | 434,354 | 2,884 | 95,825 | 434,144 | 210 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 10,576 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 2,884 | 95,825 | 434,144 | 10,786 |
| | OTHER PRODUCTION EXPENSES | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 53 | 1,795 | 8,172 | 4 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 53 | 1,795 | 8,172 | 4 |
| 36 | ACCOUNT 557 | 22,006 | 142 | 4,831 | 21,995 | 11 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 195 | 6,626 | 30,167 | 15 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 56,121 | 1,535,010 | 4,574,533 | 1,798 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 28,821 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 290,534 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 56,121 | 1,535,010 | 4,574,533 | 321,153 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 5,168 | 946 | 2,021 | 582 | 23 | 389 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 8,415 | 1,540 | 3,287 | 937 | 38 | 633 |
| 45 | 562-STATION EXPENSE | 1,419 | 641 | 117 | 251 | 72 | 3 | 49 |
| 46 | 563-OVERHEAD LINES | 524 | 233 | 43 | 92 | 27 | 1 | 18 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (474) | (87) | (185) | (53) | (2) | (36) |
| 49 | 566-MISCELLANEOUS | 5,375 | 2,415 | 441 | 944 | 276 | 11 | 182 |
| 50 | 567-RENTS | 9,265 | 4,169 | 765 | 1,632 | 475 | 19 | 314 |
| 51 | TOTAL OPERATIONS | 45,465 | 20,567 | 3,765 | 8,042 | 2,316 | 93 | 1,549 |
| | MAINTENANCE | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 6,137 | 1,121 | 2,400 | 702 | 28 | 463 |
| 53 | 569-STRUCTURES | 1,451 | 657 | 119 | 256 | 74 | 3 | 50 |
| 54 | 570-STATION EXPENSE | 20,051 | 9,081 | 1,648 | 3,540 | 1,021 | 41 | 686 |
| 55 | 571-OVERHEAD LINES | 40,125 | 17,936 | 3,288 | 7,025 | 2,072 | 82 | 1,351 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 33,811 | 6,176 | 13,221 | 3,869 | 154 | 2,550 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 54,378 | 9,941 | 21,263 | 6,185 | 247 | 4,099 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (11,629) | (2,126) | (4,547) | (1,323) | (53) | (877) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (1,342) | (246) | (525) | (150) | (6) | (101) |
| 63 | REMOVE DALTON EXPENSE | (2) | (2) | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | (20) | (4) | (8) | (2) | 0 | (1) |
| 65 | TRANSMISSION EXPENSE | 117,761 | 41,385 | 7,565 | 16,183 | 4,710 | 188 | 3,120 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 41,385 | 7,565 | 16,183 | 4,710 | 188 | 3,120 |
| | DISTRIBUTION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 6,632 | 2,021 | 1,621 | 280 | 55 | 255 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 8,934 | 1,476 | 3,142 | 815 | 113 | 665 |
| 72 | 582 - STATION EXPENSE | 1,813 | 823 | 152 | 321 | 92 | 4 | 62 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2,684 | 356 | 369 | 82 | 14 | 73 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 5,148 | 818 | 1,594 | 402 | 57 | 333 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 16,760 | 10,187 | 3,979 | 75 | 139 | 256 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2,261 | 279 | 47 | 1 | 3 | 4 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 14,064 | 2,430 | 2,992 | 663 | 92 | 554 |
| 79 | 589 - RENTS | 3,417 | 1,965 | 340 | 418 | 93 | 13 | 77 |
| 80 | TOTAL OPERATIONS | 111,214 | 59,271 | 18,059 | 14,483 | 2,503 | 490 | 2,279 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 13 | 2,276 | 11,418 | 6 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 21 | 3,620 | 18,491 | 10 |
| 45 | 562-STATION EXPENSE | 1,419 | 3 | 282 | 1,418 | 1 |
| 46 | 563-OVERHEAD LINES | 524 | 1 | 109 | 524 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (1) | (204) | (1,042) | (1) |
| 49 | 566-MISCELLANEOUS | 5,375 | 7 | 1,096 | 5,372 | 3 |
| 50 | 567-RENTS | 9,265 | 8 | 1,878 | 9,260 | 5 |
| 51 | TOTAL OPERATIONS | 45,465 | 52 | 9,057 | 45,441 | 24 |
| | MAINTENANCE | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 18 | 2,791 | 13,660 | 7 |
| 53 | 569-STRUCTURES | 1,451 | 3 | 288 | 1,450 | 1 |
| 54 | 570-STATION EXPENSE | 20,051 | 37 | 3,986 | 20,040 | 11 |
| 55 | 571-OVERHEAD LINES | 40,125 | 39 | 8,311 | 40,104 | 21 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 97 | 15,376 | 75,254 | 40 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 149 | 24,433 | 120,695 | 64 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (32) | (5,231) | (25,818) | (14) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 25,832 | 25,832 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (3) | (578) | (2,951) | (2) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | (2) | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | (8) | (43) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 114 | 44,448 | 117,713 | 48 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 2,953 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 2 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 43 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 114 | 44,448 | 117,713 | 3,046 |
| | DISTRIBUTION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 572 | 1,006 | 12,442 | 3 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 395 | 2,982 | 18,522 | 10 |
| 72 | 582 - STATION EXPENSE | 1,813 | 2 | 356 | 1,812 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 72 | 287 | 3,937 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 210 | 1,451 | 10,013 | 5 |
| 75 | 585 - STREET LIGHTING | 2,379 | 2,379 | 0 | 2,379 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 0 | 236 | 31,632 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 0 | 3 | 2,598 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 1,298 | 2,343 | 24,436 | 6 |
| 79 | 589 - RENTS | 3,417 | 182 | 328 | 3,416 | 1 |
| 80 | TOTAL OPERATIONS | 111,214 | 5,110 | 8,992 | 111,187 | 27 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 9,783 | 1,525 | 1,751 | 396 | 59 | 336 |
| 82 | 591 - STRUCTURES | 227 | 103 | 19 | 41 | 11 | 1 | 8 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 4,588 | 847 | 1,792 | 512 | 24 | 343 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 58,586 | 7,781 | 8,048 | 1,790 | 301 | 1,587 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 8,194 | 1,301 | 2,537 | 640 | 91 | 530 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 1,978 | 370 | 578 | 108 | 21 | 104 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 2,500 | 1,520 | 594 | 11 | 21 | 38 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 85,732 | 13,363 | 15,341 | 3,468 | 518 | 2,946 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 145,003 | 31,422 | 29,824 | 5,971 | 1,008 | 5,225 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4,368 | 499 | 92 | 9 | 5 | 11 |
| 93 | 902 - METER READING | 27,007 | 23,818 | 2,612 | 479 | 9 | 25 | 35 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 81,319 | 9,385 | 1,755 | 252 | 86 | 238 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 28,409 | 3,269 | 570 | 10 | 29 | 68 |
| 96 | 905 - MISCELLANEOUS | 86 | 74 | 8 | 2 | 0 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 137,988 | 15,773 | 2,898 | 280 | 145 | 352 |
| | CUSTOMER ASSISTANCE | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 11,777 | 13,668 | 3,875 | 217 | 232 | 205 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 552 | 199 | 54 | 2 | 3 | 3 |
| 101 | 910 - MISCELLANEOUS | 31 | 25 | 3 | 2 | 0 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 12,354 | 13,870 | 3,931 | 219 | 235 | 208 |
| | SALES | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 15,939 | 15,377 | 5,174 | 342 | 322 | 183 |
| 104 | 913 - ADVERTISING | 55 | (1) | 31 | 16 | 1 | 1 | 0 |
| 105 | TOTAL SALES | 41,495 | 15,938 | 15,408 | 5,190 | 343 | 323 | 183 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 1,680 | 1,412 | 16,942 | 4 |
| 82 | 591 - STRUCTURES | 227 | 0 | 44 | 227 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 12 | 1,987 | 10,105 | 5 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 1,574 | 6,274 | 85,941 | 18 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 334 | 2,310 | 15,937 | 7 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 70 | 310 | 3,539 | 0 |
| 87 | 596 - STREET LIGHTING | 11,052 | 11,052 | 0 | 11,052 | 0 |
| 88 | 597 - METERS | 4,719 | 0 | 35 | 4,719 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 14,722 | 12,372 | 148,462 | 34 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 19,832 | 21,364 | 259,649 | 61 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 62 | 67 | 5,113 | 0 |
| 93 | 902 - METER READING | 27,007 | 0 | 29 | 27,007 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 1,413 | 1,979 | 96,427 | 0 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 494 | 35 | 32,884 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 1 | 1 | 86 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 1,970 | 2,111 | 161,517 | 0 |
| | CUSTOMER ASSISTANCE | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 1,137 | 1,024 | 32,135 | 0 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 108 | 14 | 935 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 1 | 0 | 31 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 1,246 | 1,038 | 33,101 | 0 |
| | SALES | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 2,460 | 1,643 | 41,440 | 0 |
| 104 | 913 - ADVERTISING | 55 | 0 | 7 | 55 | 0 |
| 105 | TOTAL SALES | 41,495 | 2,460 | 1,650 | 41,495 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | |
| 106 | PRODUCTION | 91,585 | 40,386 | 6,863 | 15,507 | 4,795 | 153 | 3,142 |
| 107 | TRANSMISSION | 34,448 | 15,478 | 2,826 | 6,051 | 1,769 | 71 | 1,167 |
| 108 | DISTRIBUTION | 149,773 | 86,176 | 14,892 | 18,332 | 4,064 | 567 | 3,394 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 35,208 | 4,025 | 739 | 71 | 37 | 90 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 4,935 | 5,541 | 1,570 | 87 | 94 | 83 |
| 111 | SALES | 17,281 | 6,638 | 6,417 | 2,161 | 143 | 135 | 76 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 188,821 | 40,564 | 44,360 | 10,929 | 1,057 | 7,952 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (508) | (114) | (229) | (68) | (2) | (36) |
| 114 | RETAIL DOCKET | 1,856 | 699 | 156 | 315 | 94 | 3 | 49 |
| 115 | RETAIL NON-DOCKET | 2,081 | 1,024 | 181 | 321 | 90 | 5 | 63 |
| 116 | RETAIL OTHER | 4,753 | 2,096 | 356 | 805 | 249 | 8 | 163 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 3,311 | 579 | 1,212 | 365 | 14 | 239 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 24,303 | 4,130 | 9,332 | 2,886 | 92 | 1,891 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 216,435 | 45,273 | 54,904 | 14,180 | 1,163 | 10,082 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 216,435 | 45,273 | 54,904 | 14,180 | 1,163 | 10,082 |
| | O&M ADJUSTMENTS | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 2,175 | 414 | 1,010 | 338 | 12 | 186 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 2,175 | 414 | 1,010 | 338 | 12 | 186 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 2,148,009 | 417,375 | 839,386 | 271,189 | 11,483 | 159,374 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 2,148,009 | 417,375 | 839,386 | 271,189 | 11,483 | 159,374 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | |
| 106 | PRODUCTION | 91,585 | 590 | 20,105 | 91,541 | 44 |
| 107 | TRANSMISSION | 34,448 | 45 | 7,023 | 34,430 | 18 |
| 108 | DISTRIBUTION | 149,773 | 7,956 | 14,355 | 149,736 | 37 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 503 | 539 | 41,212 | 0 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 498 | 415 | 13,223 | 0 |
| 111 | SALES | 17,281 | 1,024 | 687 | 17,281 | 0 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 10,616 | 43,124 | 347,423 | 99 |
| | ACCOUNT 928 - REGULATORY COM | | | | | |
| 113 | FERC DOCKET | (1,350) | (28) | (365) | (1,350) | 0 |
| 114 | RETAIL DOCKET | 1,856 | 38 | 502 | 1,856 | 0 |
| 115 | RETAIL NON-DOCKET | 2,081 | 37 | 359 | 2,080 | 1 |
| 116 | RETAIL OTHER | 4,753 | 31 | 1,043 | 4,751 | 2 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 78 | 1,539 | 7,337 | 2 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 355 | 12,099 | 55,088 | 27 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 11,049 | 56,762 | 409,848 | 128 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 1,465 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 1,065 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 11,048 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 11,049 | 56,762 | 409,848 | 13,706 |
| | O&M ADJUSTMENTS | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 97 | 2,347 | 6,580 | 0 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 97 | 2,347 | 6,580 | 0 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 92,889 | 1,664,730 | 5,604,435 | 2,035 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 4,418 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 29,888 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 301,625 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 92,889 | 1,664,730 | 5,604,435 | 337,966 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (I) | Allocated per Total Production Demand. |
| 14 | (D) | |
| 15 | (G) | |
| 16 | (F) | |
| 17 | (E) | |
| 20 | (J) | Direct assignment to Total All Other Service. |
| 21 | (J) | |
| 22 | (J) | |
| 24 | (H) | |
| 25 | (B) | |
| 27 | (G) | |
| 28 | (F) | |
| 29 | (E) | |
| 31 | (H) | |
| 32 | (G) | |
| 33 | (F) | |
| 34 | (E) | |
| 36 | (K) | Allocated per Total Generation and Purchased Power demand components. |
| 39 | (G) | |
| 40 | (F) | |
| 41 | (E) | |
| 43 | (L) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 44 | (M) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 46 | (O) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 47 | (P) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (M) | |
| 49 | (Q) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 50 | (R) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 52 | (S) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 53 | (N) | |
| 54 | (N) | |
| 55 | (O) | |
| 56 | (P) | |
| 57 | (Q) | |
| 60 | (T) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 61 | (D) | |
| 62 | (M) | |
| 63 | (M) | |
| 64 | (M) | |
| 66 | (G) | |
| 67 | (F) | |
| 68 | (E) | |
| 70 | (U) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 71 | (V) | Allocated per Level F demand allocator from Schedule 2.60. |
| 72 | (W) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 73 | (X) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 74 | (Y) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 75 | (Z) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 76 | (AA) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 77 | (AB) | Direct assignment to rate or rate group. |
| 78 | (AC) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 79 | (AC) | |
| 81 | (AD) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 82 | (AE) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 83 | (W) | |
| 84 | (X) | |
| 85 | (Y) | |
| 86 | (AF) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 87 | (Z) | |
| 88 | (AA) | |
| 89 | (AC) | |
| 92 | (AG) | Allocated per Accounts 902 through 904. |
| 93 | (AH) | Allocated per Total Meters from Schedule 2.60. |
| 94 | (AI) | Allocated per Weighted Customers from Schedule 2.60. |
| 95 | (AJ) | Allocated per Total Retail customers from Schedule 2.60. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AG) | |
| 98 | (AK) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 99 | (AK) | |
| 100 | (AK) | |
| 101 | (AK) | |
| 103 | (AK) | |
| 104 | (AK) | |
| 106 | (AL) | Allocated per Production Gross Plant from Schedule 2.00. |
| 107 | (Q) | |
| 108 | (AC) | |
| 109 | (AM) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 110 | (AN) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 111 | (AO) | Allocated per Sales Expense from Schedule 2.20. |
| 113 | (AP) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 114 | (AP) | |
| 115 | (AQ) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 116 | (AL) | |
| 118 | (H) | |
| 120 | (G) | |
| 121 | (F) | |
| 122 | (E) | |
| 124 | (AR) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 127 | (G) | |
| 128 | (F) | |
| 129 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | PRODUCTION | 337,946 | 149,018 | 25,325 | 57,221 | 17,693 | 564 | 11,595 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 149,018 | 25,325 | 57,221 | 17,693 | 564 | 11,595 |
| | TRANSMISSION | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 2,241 | 411 | 877 | 254 | 10 | 169 |
| | SUBSTATIONS | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 2,784 | 473 | 1,069 | 331 | 11 | 217 |
| 8 | OTHER SUBSTATIONS | 28,374 | 12,929 | 2,378 | 5,056 | 1,435 | 60 | 971 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 15,713 | 2,851 | 6,125 | 1,766 | 71 | 1,188 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 6,538 | 1,197 | 2,555 | 733 | 30 | 492 |
| 11 | ACCOUNT 355 | 14,988 | 6,609 | 1,213 | 2,594 | 785 | 31 | 498 |
| 12 | ACCOUNT 356 | 25,293 | 11,261 | 2,066 | 4,414 | 1,312 | 52 | 849 |
| 13 | ACCOUNT 357 | 64 | 30 | 5 | 11 | 3 | 0 | 2 |
| 14 | ACCOUNT 358 | 274 | 125 | 23 | 48 | 14 | 1 | 9 |
| 15 | ACCOUNT 359 | 7 | 3 | 1 | 1 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 42,520 | 7,767 | 16,625 | 4,867 | 195 | 3,207 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (1,567) | (287) | (612) | (175) | (7) | (118) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 40,953 | 7,480 | 16,013 | 4,692 | 188 | 3,089 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 40,953 | 7,480 | 16,013 | 4,692 | 188 | 3,089 |
| | DISTRIBUTION | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 510 | 59 | 10 | 0 | 1 | 1 |
| 25 | ACCOUNT 361 | 3,052 | 1,394 | 258 | 545 | 154 | 7 | 104 |
| 26 | ACCOUNT 362 | 33,619 | 15,258 | 2,816 | 5,959 | 1,702 | 79 | 1,141 |
| 27 | ACCOUNT 364 | 30,387 | 23,312 | 2,879 | 1,767 | 339 | 70 | 328 |
| 28 | ACCOUNT 365 | 34,380 | 20,679 | 2,976 | 4,360 | 1,027 | 159 | 881 |
| 29 | ACCOUNT 366 | 6,525 | 3,360 | 535 | 1,049 | 260 | 38 | 217 |
| 30 | ACCOUNT 367 | 50,227 | 25,799 | 4,095 | 7,972 | 2,019 | 287 | 1,668 |
| 31 | ACCOUNT 368 | 43,829 | 24,486 | 4,580 | 7,161 | 1,336 | 263 | 1,293 |
| 32 | ACCOUNT 369 | 29,605 | 25,961 | 2,772 | 696 | 17 | 24 | 55 |
| 33 | ACCOUNT 370 | 18,112 | 9,597 | 5,833 | 2,278 | 43 | 80 | 146 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 37 | 6 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 150,356 | 26,840 | 31,803 | 6,897 | 1,008 | 5,834 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | PRODUCTION | 337,946 | 2,179 | 74,187 | 337,782 | 164 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 3,005 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 32,672 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 2,179 | 74,187 | 337,782 | 35,841 |
| | TRANSMISSION | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 5 | 1,002 | 4,969 | 3 |
| | SUBSTATIONS | | | | | |
| 7 | LEVEL B-1 | 6,316 | 41 | 1,387 | 6,313 | 3 |
| 8 | OTHER SUBSTATIONS | 28,374 | 22 | 5,508 | 28,359 | 15 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 63 | 6,895 | 34,672 | 18 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 16 | 2,848 | 14,409 | 8 |
| 11 | ACCOUNT 355 | 14,988 | 13 | 3,237 | 14,980 | 8 |
| 12 | ACCOUNT 356 | 25,293 | 24 | 5,302 | 25,280 | 13 |
| 13 | ACCOUNT 357 | 64 | 0 | 13 | 64 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 54 | 274 | (0) |
| 15 | ACCOUNT 359 | 7 | 0 | 2 | 7 | (0) |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 121 | 19,353 | 94,655 | 48 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (4) | (674) | (3,444) | (2) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 117 | 18,679 | 91,211 | 46 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 3,446 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 48 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 401 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 117 | 18,679 | 91,211 | 3,941 |
| | DISTRIBUTION | | | | | |
| 24 | ACCOUNT 360 | 591 | 9 | 1 | 591 | (0) |
| 25 | ACCOUNT 361 | 3,052 | 2 | 586 | 3,050 | 2 |
| 26 | ACCOUNT 362 | 33,619 | 39 | 6,607 | 33,601 | 18 |
| 27 | ACCOUNT 364 | 30,387 | 510 | 1,179 | 30,384 | 3 |
| 28 | ACCOUNT 365 | 34,380 | 679 | 3,609 | 34,370 | 10 |
| 29 | ACCOUNT 366 | 6,525 | 138 | 925 | 6,522 | 3 |
| 30 | ACCOUNT 367 | 50,227 | 1,051 | 7,313 | 50,204 | 23 |
| 31 | ACCOUNT 368 | 43,829 | 871 | 3,837 | 43,827 | 2 |
| 32 | ACCOUNT 369 | 29,605 | 25 | 55 | 29,605 | (0) |
| 33 | ACCOUNT 370 | 18,112 | 0 | 135 | 18,112 | (0) |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 43 | (0) |
| 36 | ACCOUNT 373 | 16,729 | 16,729 | 0 | 16,729 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 20,053 | 24,247 | 267,038 | 61 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| | GENERAL PLANT | | | | | | | |
| 38 | PRODUCTION | 4,997 | 2,205 | 374 | 846 | 262 | 8 | 171 |
| 39 | TRANSMISSION | 2,736 | 1,229 | 224 | 481 | 140 | 6 | 93 |
| 40 | DISTRIBUTION | 19,363 | 11,141 | 1,925 | 2,370 | 525 | 73 | 439 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2,590 | 296 | 54 | 5 | 3 | 7 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 383 | 428 | 121 | 7 | 7 | 6 |
| 43 | SALES | 941 | 362 | 349 | 118 | 8 | 7 | 4 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 17,910 | 3,596 | 3,990 | 947 | 104 | 720 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 17,910 | 3,596 | 3,990 | 947 | 104 | 720 |
| | INTANGIBLE PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 49 | PRODUCTION | 1,665 | 733 | 125 | 282 | 87 | 3 | 57 |
| 50 | TRANSMISSION | 878 | 395 | 72 | 154 | 45 | 2 | 30 |
| 51 | DISTRIBUTION | 5,772 | 3,321 | 574 | 706 | 157 | 22 | 131 |
| 52 | CUSTOMER ACCOUNTING | 904 | 772 | 88 | 16 | 2 | 1 | 2 |
| 53 | CUSTOMER ASSISTANCE | 305 | 114 | 128 | 36 | 2 | 2 | 2 |
| 54 | SALES | 281 | 109 | 104 | 35 | 2 | 2 | 1 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 5,444 | 1,091 | 1,229 | 295 | 32 | 223 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 363,681 | 64,332 | 110,256 | 30,524 | 1,896 | 21,461 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 363,681 | 64,332 | 110,256 | 30,524 | 1,896 | 21,461 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | (28) | (5) | (11) | (3) | 0 | (2) |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 22 | 4 | 5 | 1 | 0 | 1 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | (2) | (1) | (6) | (2) | 0 | (1) |
| | ARO ACCRETION | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 21,309 | 3,622 | 8,183 | 2,530 | 81 | 1,658 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 32 | 6 | 13 | 4 | 0 | 2 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 27 | 5 | 6 | 1 | 0 | 1 |
| 69 | ARO ACCRETION - GENERAL | 452 | 253 | 50 | 56 | 13 | 1 | 10 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 21,621 | 3,683 | 8,258 | 2,548 | 82 | 1,671 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (21,282) | (3,617) | (8,172) | (2,527) | (81) | (1,656) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | (33) | (6) | (13) | (4) | 0 | (3) |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (29) | (5) | (6) | (1) | 0 | (1) |
| 74 | ARO DEFERRAL - GENERAL | (490) | (272) | (55) | (61) | (15) | (2) | (11) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (21,616) | (3,683) | (8,252) | (2,547) | (83) | (1,671) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| | GENERAL PLANT | | | | | |
| 38 | PRODUCTION | 4,997 | 32 | 1,097 | 4,995 | 2 |
| 39 | TRANSMISSION | 2,736 | 4 | 558 | 2,735 | 1 |
| 40 | DISTRIBUTION | 19,363 | 1,029 | 1,856 | 19,358 | 5 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 37 | 40 | 3,032 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 38 | 32 | 1,022 | 0 |
| 43 | SALES | 941 | 56 | 37 | 941 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 1,196 | 3,620 | 32,083 | 8 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 211 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 48 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 542 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 1,196 | 3,620 | 32,083 | 808 |
| | INTANGIBLE PLANT | | | | | |
| | INTANGIBLE PLANT | | | | | |
| 49 | PRODUCTION | 1,665 | 11 | 366 | 1,664 | 1 |
| 50 | TRANSMISSION | 878 | 1 | 179 | 878 | 0 |
| 51 | DISTRIBUTION | 5,772 | 307 | 553 | 5,771 | 1 |
| 52 | CUSTOMER ACCOUNTING | 904 | 11 | 12 | 904 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 11 | 10 | 305 | 0 |
| 54 | SALES | 281 | 17 | 11 | 281 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 358 | 1,131 | 9,803 | 2 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 23,903 | 121,864 | 737,917 | 282 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 3,657 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 3,101 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 33,615 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 23,903 | 121,864 | 737,917 | 40,655 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (14) | (63) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 1 | 4 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 1 | (10) | (21) | 0 |
| | ARO ACCRETION | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 312 | 10,609 | 48,304 | 23 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 15 | 72 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 3 | 5 | 48 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 17 | 52 | 452 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 332 | 10,681 | 48,876 | 23 |
| | ARO DEFERRAL / REG CREDITS | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (311) | (10,595) | (48,241) | (23) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (15) | (74) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (3) | (5) | (50) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (18) | (56) | (490) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (332) | (10,671) | (48,855) | (23) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | |
| 1 | PRODUCTION | 58,961 | 26,000 | 4,418 | 9,983 | 3,087 | 98 | 2,023 |
| 2 | TRANSMISSION | 18,571 | 8,344 | 1,524 | 3,262 | 954 | 38 | 629 |
| 3 | DISTRIBUTION | 35,412 | 20,375 | 3,521 | 4,334 | 961 | 134 | 803 |
| 4 | NUCLEAR FUEL | 2,398 | 1,058 | 180 | 406 | 126 | 4 | 82 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 1,025 | 174 | 394 | 122 | 4 | 80 |
| 6 | GENERAL PLANT | 4,624 | 2,575 | 516 | 578 | 138 | 15 | 104 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 195 | 36 | 77 | 22 | 1 | 15 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 794 | 142 | 269 | 79 | 4 | 53 |
| 9 | PROPERTY TAX | 124,414 | 60,366 | 10,511 | 19,303 | 5,489 | 298 | 3,789 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 60,366 | 10,511 | 19,303 | 5,489 | 298 | 3,789 |
| | PAYROLL TAX | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 15,026 | 3,403 | 3,598 | 905 | 81 | 636 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 3,430 | 583 | 1,317 | 407 | 13 | 267 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 110 | 25 | 27 | 7 | 1 | 5 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 82 | 19 | 20 | 5 | 0 | 3 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 733 | 166 | 176 | 44 | 4 | 31 |
| 19 | PAYROLL TAX | 37,516 | 19,381 | 4,196 | 5,138 | 1,368 | 99 | 942 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 19,381 | 4,196 | 5,138 | 1,368 | 99 | 942 |
| | REVENUE TAX | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 43 | 9 | 19 | 6 | 0 | 3 |
| 26 | TOTAL REVENUE TAXES | 112 | 43 | 9 | 19 | 6 | 0 | 3 |
| | OTHER TAXES | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 3 | 0 | 1 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 6 | 1 | 3 | 1 | 0 | 1 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 1 | 4 | 1 | 0 | 1 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 79,799 | 14,717 | 24,464 | 6,864 | 397 | 4,735 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 79,799 | 14,717 | 24,464 | 6,864 | 397 | 4,735 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (5,672) | (990) | (1,781) | (502) | (28) | (348) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (5,672) | (990) | (1,781) | (502) | (28) | (348) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | |
| 1 | PRODUCTION | 58,961 | 380 | 12,943 | 58,932 | 29 |
| 2 | TRANSMISSION | 18,571 | 24 | 3,786 | 18,561 | 10 |
| 3 | DISTRIBUTION | 35,412 | 1,881 | 3,394 | 35,403 | 9 |
| 4 | NUCLEAR FUEL | 2,398 | 15 | 526 | 2,397 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 15 | 510 | 2,324 | 1 |
| 6 | GENERAL PLANT | 4,624 | 170 | 527 | 4,623 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 0 | 83 | 429 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 24 | 328 | 1,693 | 1 |
| 9 | PROPERTY TAX | 124,414 | 2,509 | 22,097 | 124,362 | 52 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 815 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 263 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 1,953 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 2,509 | 22,097 | 124,362 | 3,083 |
| | PAYROLL TAX | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 709 | 3,642 | 28,000 | 10 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 50 | 1,708 | 7,775 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 5 | 27 | 207 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 4 | 20 | 153 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 35 | 178 | 1,367 | 0 |
| 19 | PAYROLL TAX | 37,516 | 803 | 5,575 | 37,502 | 14 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 98 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 113 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 1,187 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 803 | 5,575 | 37,502 | 1,412 |
| | REVENUE TAX | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 2 | 30 | 112 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 2 | 30 | 112 | 0 |
| | OTHER TAXES | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 1 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 3 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 4 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 3,314 | 27,706 | 161,996 | 66 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 913 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 376 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 3,140 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 3,314 | 27,706 | 161,996 | 4,495 |
| | AMOR. OF INV. TAX CREDIT | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (249) | (2,013) | (11,583) | (5) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | (50) |
| 37 | DALTON | (34) | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | (530) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (249) | (2,013) | (11,583) | (619) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 37,401,023 | 6,755,031 | 17,516,917 | 6,008,350 | 208,061 | 3,361,984 |
| | DEMAND BY LEVEL | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 44,094,781 | 7,493,907 | 16,932,143 | 5,235,420 | 166,996 | 3,431,130 |
| 3 | LEVEL B-1 | 100,000,000 | 44,094,781 | 7,493,907 | 16,932,143 | 5,235,420 | 166,996 | 3,431,130 |
| 4 | LEVEL B-2 | 100,000,000 | 45,482,369 | 8,324,464 | 17,765,288 | 5,065,368 | 207,701 | 3,422,576 |
| 5 | LEVEL C | 100,000,000 | 45,814,501 | 8,506,757 | 17,956,079 | 5,033,961 | 216,455 | 3,423,769 |
| 6 | LEVEL D | 100,000,000 | 39,307,962 | 7,306,126 | 15,744,695 | 5,839,363 | 189,795 | 2,990,793 |
| 7 | LEVEL E | 100,000,000 | 40,827,199 | 7,588,522 | 16,353,302 | 5,620,842 | 197,157 | 3,106,368 |
| 8 | LEVEL F | 100,000,000 | 48,222,101 | 7,962,780 | 16,952,432 | 4,396,409 | 607,190 | 3,587,379 |
| 9 | LEVEL G | 100,000,000 | 53,228,452 | 8,788,518 | 18,545,204 | 3,481,035 | 670,252 | 3,379,178 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 50 | 62 | 219 | 151 | 4 | 62 |
| 11 | LEVELS F & G | 2,411,431 | 2,083,672 | 239,751 | 41,744 | 715 | 2,155 | 5,007 |
| 12 | LEVEL G | 2,410,487 | 2,083,652 | 239,715 | 41,585 | 599 | 2,154 | 4,949 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 2,083,702 | 239,777 | 41,804 | 750 | 2,158 | 5,011 |
| | LEVEL G | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,016,732 | 45,782 | 4,606 | 104 | 188 | 476 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 32,144 | 16,927 | 559 | 276 | 1,266 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 1,108,969 | 111,229 | 5,054 | 16 | 916 | 1,039 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 42,880 | 15,361 | 55 | 826 | 806 |
| | LEVEL G | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 191,995 | 29,922 | 4,278 | 90 | 183 | 382 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 16,290 | 14,844 | 462 | 263 | 1,223 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 371,549 | 79,893 | 4,923 | 14 | 850 | 911 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 32,622 | 14,092 | 52 | 757 | 758 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 2,083,701 | 154,401 | 9,614 | 139 | 1,080 | 997 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 73,791 | 32,190 | 612 | 1,078 | 2,045 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 11,586 | 0 | 0 | 0 | 1,967 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 2,083,699 | 239,780 | 41,804 | 751 | 2,158 | 5,009 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 2,083,721 | 240,480 | 44,977 | 6,469 | 2,215 | 6,094 |
| 27 | TOTAL METERS | 2,363,529 | 2,084,538 | 228,587 | 41,907 | 751 | 2,158 | 3,052 |
| 28 | RETAIL MWH SALES | 82,837,146 | 26,434,246 | 4,774,364 | 12,383,154 | 4,272,216 | 147,057 | 2,389,564 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 1,556,598 | 27,149,773 | 99,957,737 | 42,263 |
| | DEMAND BY LEVEL | | | | | |
| 2 | LEVEL A | 100,000,000 | 644,755 | 21,952,408 | 99,951,540 | 48,460 |
| 3 | LEVEL B-1 | 100,000,000 | 644,755 | 21,952,408 | 99,951,540 | 48,460 |
| 4 | LEVEL B-2 | 100,000,000 | 112,134 | 19,566,390 | 99,946,290 | 53,710 |
| 5 | LEVEL C | 100,000,000 | 0 | 18,993,620 | 99,945,142 | 54,858 |
| 6 | LEVEL D | 100,000,000 | 0 | 28,574,187 | 99,952,921 | 47,079 |
| 7 | LEVEL E | 100,000,000 | 0 | 26,257,702 | 99,951,092 | 48,908 |
| 8 | LEVEL F | 100,000,000 | 2,129,668 | 16,088,790 | 99,946,749 | 53,251 |
| 9 | LEVEL G | 100,000,000 | 2,350,970 | 9,556,391 | 100,000,000 | 0 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 900 | 1,448 | 1 |
| 11 | LEVELS F & G | 2,411,431 | 36,197 | 2,189 | 2,411,430 | 1 |
| 12 | LEVEL G | 2,410,487 | 36,197 | 1,636 | 2,410,487 | 0 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 36,197 | 2,536 | 2,411,935 | 1 |
| | LEVEL G | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,075 | 466 | 1,069,429 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 1,735 | 52,907 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 734 | 47 | 1,228,004 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 215 | 60,143 | 0 |
| | LEVEL G | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 44 | 397 | 227,291 | (0) |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 1,219 | 34,301 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 151 | 44 | 458,334 | (0) |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 176 | 48,457 | (0) |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 636 | 2,250,568 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 1,901 | 111,617 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 36,197 | 0 | 49,750 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 36,197 | 2,537 | 2,411,935 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 36,197 | 50,720 | 2,470,873 | 0 |
| 27 | TOTAL METERS | 2,363,529 | 0 | 2,535 | 2,363,528 | 1 |
| 28 | RETAIL MWH SALES | 82,837,146 | 1,100,169 | 31,336,377 | 82,837,146 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | |
| 29 | PRODUCTION | 175,547 | 77,407 | 13,155 | 29,724 | 9,191 | 293 | 6,023 |
| 30 | TRANSMISSION | 38,045 | 13,369 | 2,444 | 5,228 | 1,522 | 61 | 1,008 |
| 31 | DISTRIBUTION | 129,646 | 72,385 | 15,686 | 14,888 | 2,981 | 503 | 2,608 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 61,643 | 7,046 | 1,295 | 125 | 65 | 157 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 8,652 | 9,714 | 2,753 | 153 | 165 | 146 |
| 34 | SALES | 30,105 | 11,563 | 11,179 | 3,765 | 249 | 234 | 133 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 245,019 | 59,224 | 57,653 | 14,221 | 1,321 | 10,075 |
| | HEADCOUNT | | | | | | | |
| 36 | PRODUCTION | 2,723 | 1,200 | 204 | 461 | 143 | 5 | 93 |
| 37 | TRANSMISSION | 982 | 442 | 81 | 172 | 50 | 2 | 33 |
| 38 | DISTRIBUTION | 2,465 | 1,418 | 245 | 302 | 67 | 9 | 56 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1,059 | 121 | 22 | 2 | 1 | 3 |
| 40 | CUSTOMER ASSISTANCE | 396 | 148 | 166 | 47 | 3 | 3 | 2 |
| 41 | SALES | 525 | 202 | 195 | 66 | 4 | 4 | 2 |
| 42 | TOTAL HEADCOUNT | 8,329 | 4,469 | 1,012 | 1,070 | 269 | 24 | 189 |

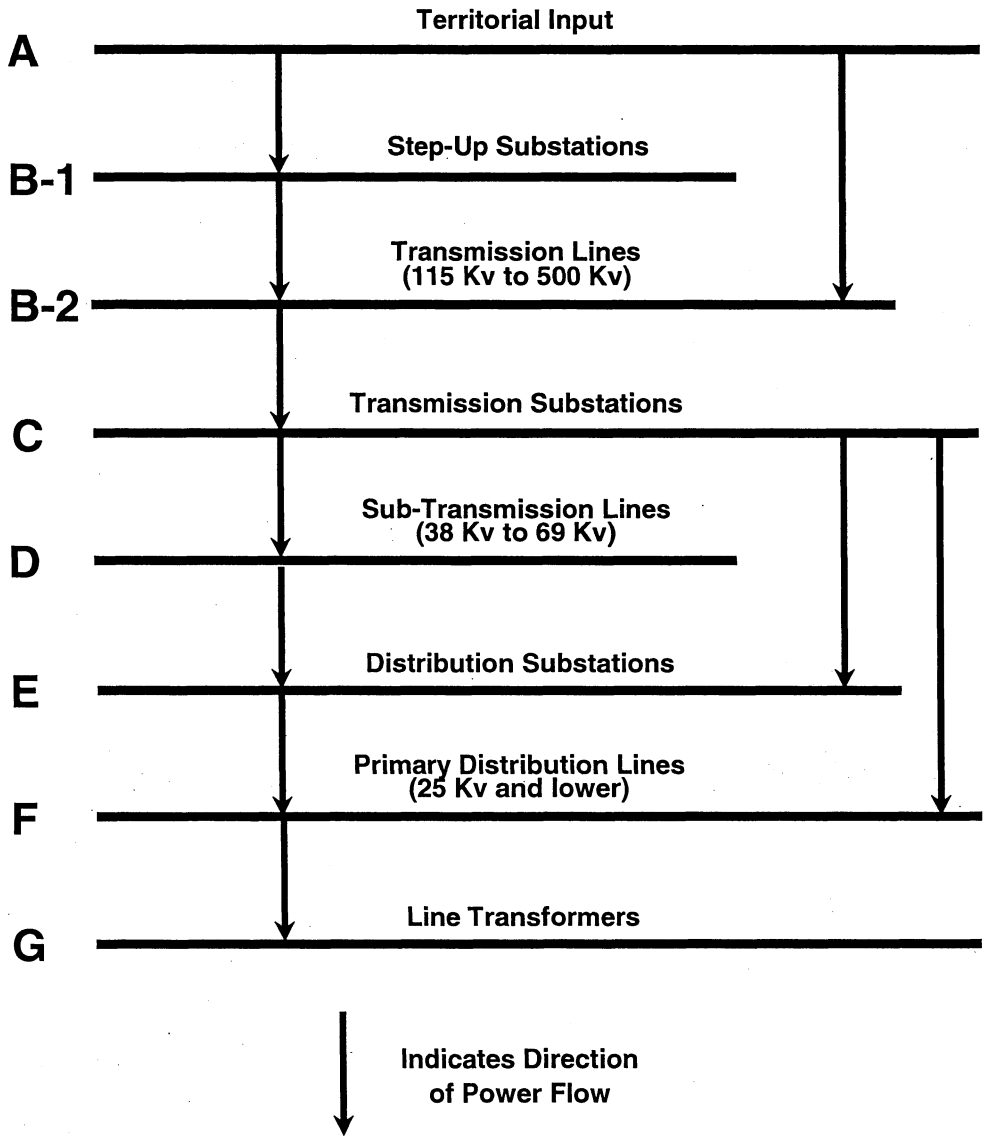
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | |
| 29 | PRODUCTION | 175,547 | 1,132 | 38,537 | 175,462 | 85 |
| 30 | TRANSMISSION | 38,045 | 37 | 14,360 | 38,029 | 16 |
| 31 | DISTRIBUTION | 129,646 | 9,900 | 10,665 | 129,616 | 30 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 880 | 943 | 72,154 | 0 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 873 | 727 | 23,183 | 0 |
| 34 | SALES | 30,105 | 1,785 | 1,197 | 30,105 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 14,607 | 66,429 | 468,549 | 131 |
| | HEADCOUNT | | | | | |
| 36 | PRODUCTION | 2,723 | 18 | 598 | 2,722 | 1 |
| 37 | TRANSMISSION | 982 | 1 | 200 | 981 | 1 |
| 38 | DISTRIBUTION | 2,465 | 131 | 236 | 2,464 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 15 | 16 | 1,239 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 15 | 12 | 396 | 0 |
| 41 | SALES | 525 | 31 | 21 | 525 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 211 | 1,083 | 8,327 | 2 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

**Georgia Power Company**
**Service Level Designation**
**and**
**Power Flow Diagram**



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 10 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 15 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 24 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 47 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 57 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 62 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 76 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 86 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 105 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 115 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 120 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 129 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 12,338,471 | 83,942 | 733,278 | 1,187,189 | 3,637,677 | 960,597 | 39,250 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 4,672,958 | 31,749 | 270,362 | 446,095 | 1,385,277 | 369,125 | 14,885 |
| 3 | NUCLEAR FUEL | 524,588 | 229,744 | 1,572 | 10,281 | 23,829 | 82,833 | 23,743 | 941 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 91,319 | 625 | 4,087 | 9,472 | 32,925 | 9,437 | 374 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 7,803,938 | 53,140 | 469,110 | 755,451 | 2,302,308 | 605,778 | 24,932 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (244,481) | (1,699) | (24,827) | (22,664) | (55,008) | (13,002) | (523) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 1,415,731 | 9,629 | 85,008 | 136,079 | 414,578 | 108,925 | 4,478 |
| 8 | ACCOUNT 283 | 378,674 | 185,972 | 1,318 | 18,680 | 18,292 | 46,381 | 11,456 | 455 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 1,357,222 | 9,248 | 78,861 | 131,707 | 405,951 | 107,379 | 4,410 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,582 | 292 | 2,179 | 4,727 | 15,661 | 4,140 | 182 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 384,523 | 2,632 | 19,463 | 39,188 | 131,709 | 37,155 | 1,472 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (504) | (3) | (29) | (50) | (159) | (44) | (2) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 41,822 | 285 | 2,514 | 4,049 | 12,338 | 3,246 | 134 |
| 14 | PREPAID PENSION ASSET | 516,201 | 255,214 | 1,866 | 30,910 | 25,291 | 56,416 | 13,051 | 511 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (101,114) | (724) | (6,905) | (12,977) | (42,801) | (11,813) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (108,252) | (758) | (13,199) | (10,132) | (22,015) | (4,874) | (196) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 3,153 | 22 | 141 | 327 | 1,137 | 326 | 13 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 6,846 | 47 | 306 | 710 | 2,469 | 708 | 28 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 5,072 | 35 | 227 | 526 | 1,829 | 524 | 21 |
| 20 | ARO REGULATORY ASSET | 796,862 | 345,368 | 2,417 | 14,615 | 36,088 | 127,152 | 36,650 | 1,462 |
| 21 | ARO LIABILITY | (775,594) | (336,149) | (2,353) | (14,225) | (35,125) | (123,758) | (35,672) | (1,423) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (52,265) | (358) | (2,339) | (5,421) | (18,845) | (5,402) | (214) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 30,849 | 209 | 3,415 | 2,921 | 6,934 | 1,634 | 63 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 2,129 | 15 | 95 | 221 | 767 | 220 | 9 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (45,699) | (309) | (3,051) | (4,047) | (11,160) | (2,734) | (108) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 5,555 | 38 | 249 | 576 | 2,002 | 574 | 23 |
| 28 | CASH WORKING CAPITAL | 262,258 | 91,847 | 659 | 6,169 | 10,817 | 36,458 | 10,468 | 416 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 570,977 | 4,012 | 40,535 | 57,689 | 176,134 | 48,157 | 2,391 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 7,017,693 | 47,904 | 430,784 | 681,433 | 2,072,491 | 546,556 | 22,913 |
| | --- REVENUES --- | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 2,722,007 | 19,490 | 185,261 | 348,898 | 1,152,360 | 318,422 | 12,047 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 134,978 | 954 | 8,678 | 9,862 | 26,057 | 6,558 | 292 |
| 33 | TOTAL REVENUES | 7,995,446 | 2,856,984 | 20,444 | 193,939 | 358,760 | 1,178,417 | 324,980 | 12,339 |
| | --- EXPENSES --- | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 2,132,038 | 15,179 | 138,178 | 228,917 | 782,035 | 230,934 | 9,626 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 360,644 | 2,460 | 22,590 | 34,472 | 102,667 | 26,693 | 1,083 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | (3) | 0 | 1 | (1) | (6) | (2) | 0 |
| 37 | ARO ACCRETION | 48,899 | 21,480 | 147 | 974 | 2,223 | 7,701 | 2,203 | 87 |
| 38 | ARO DEFERRAL | (48,878) | (21,475) | (147) | (975) | (2,222) | (7,696) | (2,201) | (88) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 740 | 5 | 33 | 77 | 266 | 76 | 3 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 79,170 | 539 | 5,387 | 7,658 | 22,791 | 5,983 | 240 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,212 | 15 | 246 | 210 | 499 | 118 | 5 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,372 | 16 | 106 | 246 | 855 | 245 | 10 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,322 | 23 | 149 | 345 | 1,198 | 343 | 14 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 474 | 3 | 21 | 49 | 171 | 49 | 2 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,203) | (109) | (1,082) | (1,435) | (3,957) | (969) | (38) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,624) | (38) | (334) | (541) | (1,659) | (438) | (18) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 2,559,147 | 18,093 | 165,294 | 269,998 | 904,865 | 263,034 | 10,926 |
| 48 | INCOME TAXES | 263,511 | 33,592 | 353 | 6,075 | 26,415 | 81,723 | 17,609 | 281 |
| 49 | TOTAL EXPENSES | 7,127,880 | 2,592,739 | 18,446 | 171,369 | 296,413 | 986,588 | 280,643 | 11,207 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 109,692 | 225,093 | 111,523 | 8,767 | 2,613 | 104,277 | 87,686 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 41,923 | 84,987 | 42,657 | 3,431 | 1,004 | 40,198 | 34,214 |
| 3 | NUCLEAR FUEL | 524,588 | 2,523 | 4,728 | 2,603 | 233 | 62 | 2,834 | 2,585 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 1,003 | 1,879 | 1,035 | 93 | 25 | 1,127 | 1,028 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 69,289 | 142,955 | 70,434 | 5,476 | 1,646 | 65,786 | 55,029 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (1,603) | (4,081) | (1,729) | (118) | (34) | (1,342) | (1,064) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 12,478 | 25,751 | 12,689 | 982 | 295 | 11,781 | 9,824 |
| 8 | ACCOUNT 283 | 378,674 | 1,374 | 3,335 | 1,469 | 107 | 25 | 1,250 | 1,039 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 12,249 | 25,005 | 12,429 | 971 | 286 | 11,689 | 9,799 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 443 | 924 | 465 | 33 | 10 | 453 | 439 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 4,005 | 7,691 | 4,132 | 362 | 98 | 4,368 | 3,945 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (5) | (10) | (5) | 0 | 0 | (5) | (4) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 371 | 766 | 377 | 29 | 9 | 353 | 295 |
| 14 | PREPAID PENSION ASSET | 516,201 | 1,639 | 4,482 | 1,794 | 125 | 34 | 1,408 | 1,136 |
| 15 | CUSTOMER DEPOSITS | (257,322) | 0 | (2,415) | (1,383) | (137) | (28) | (1,447) | (1,064) |
| 16 | OPERATING RESERVES | (202,972) | (626) | (1,796) | (709) | (44) | (13) | (497) | (380) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 35 | 65 | 36 | 3 | 1 | 39 | 35 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 75 | 141 | 78 | 7 | 2 | 84 | 77 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 56 | 104 | 57 | 5 | 1 | 63 | 57 |
| 20 | ARO REGULATORY ASSET | 796,862 | 3,879 | 7,195 | 3,991 | 337 | 112 | 4,441 | 4,047 |
| 21 | ARO LIABILITY | (775,594) | (3,775) | (7,003) | (3,885) | (328) | (109) | (4,322) | (3,939) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (574) | (1,076) | (592) | (53) | (14) | (645) | (588) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 209 | 529 | 230 | 14 | 0 | 167 | 132 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 23 | 44 | 24 | 2 | 1 | 26 | 24 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (341) | (739) | (335) | (25) | (8) | (253) | (197) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 61 | 114 | 63 | 6 | 1 | 69 | 62 |
| 28 | CASH WORKING CAPITAL | 262,258 | 1,095 | 1,999 | 1,155 | 117 | 25 | 1,363 | 1,049 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 6,570 | 11,015 | 5,493 | 453 | 122 | 5,665 | 5,126 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 63,610 | 128,965 | 63,498 | 4,958 | 1,482 | 59,762 | 50,356 |
| | --- REVENUES --- | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 35,042 | 64,946 | 37,212 | 3,705 | 760 | 39,059 | 28,805 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 778 | 1,706 | 773 | 52 | 17 | 740 | 584 |
| 33 | TOTAL REVENUES | 7,995,446 | 35,820 | 66,652 | 37,985 | 3,757 | 777 | 39,799 | 29,389 |
| | --- EXPENSES --- | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 23,255 | 42,224 | 24,211 | 2,442 | 556 | 31,133 | 24,982 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 3,101 | 6,472 | 3,131 | 244 | 75 | 2,834 | 2,351 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 37 | ARO ACCRETION | 48,899 | 234 | 441 | 242 | 21 | 6 | 262 | 239 |
| 38 | ARO DEFERRAL | (48,878) | (234) | (440) | (241) | (21) | (6) | (262) | (239) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 8 | 15 | 8 | 1 | 0 | 9 | 8 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 690 | 1,446 | 711 | 53 | 13 | 654 | 550 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 15 | 38 | 17 | 1 | 0 | 12 | 10 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 26 | 49 | 27 | 2 | 1 | 29 | 27 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 36 | 68 | 38 | 3 | 1 | 41 | 37 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 5 | 10 | 5 | 0 | 0 | 6 | 5 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (121) | (262) | (119) | (9) | (3) | (90) | (70) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (50) | (103) | (51) | (4) | (1) | (48) | (40) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 26,965 | 49,957 | 27,979 | 2,733 | 642 | 34,580 | 27,860 |
| 48 | INCOME TAXES | 263,511 | 2,686 | 4,958 | 3,131 | 339 | 35 | 1,325 | 6 |
| 49 | TOTAL EXPENSES | 7,127,880 | 29,651 | 54,915 | 31,110 | 3,072 | 677 | 35,905 | 27,866 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 27,278 | 151,097 | 2,135,703 | 1,155,953 | 598,218 | 301,813 | 173,573 | 71,888 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 10,470 | 57,375 | 818,601 | 452,502 | 229,347 | 154,829 | 86,650 | 28,399 |
| 3 | NUCLEAR FUEL | 524,588 | 654 | 3,326 | 50,665 | 33,559 | 14,165 | 1,360 | 826 | 1,196 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 260 | 1,322 | 20,139 | 13,339 | 5,631 | 541 | 328 | 476 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 17,202 | 95,726 | 1,347,628 | 723,671 | 377,405 | 147,803 | 87,421 | 44,209 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (366) | (2,249) | (30,144) | (14,338) | (8,145) | (5,906) | (4,518) | (2,158) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 3,098 | 17,248 | 242,712 | 129,400 | 67,961 | 35,318 | 20,302 | 8,147 |
| 8 | ACCOUNT 283 | 378,674 | 316 | 1,873 | 27,911 | 15,480 | 7,045 | 4,422 | 3,323 | 1,609 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 3,048 | 16,872 | 240,479 | 130,542 | 66,861 | 33,834 | 19,107 | 7,598 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 117 | 639 | 8,488 | 4,827 | 2,532 | 21 | 13 | 18 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 1,026 | 5,311 | 79,868 | 51,396 | 22,312 | 3,752 | 2,341 | 2,169 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (1) | (6) | (95) | (59) | (27) | (7) | (5) | (3) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 92 | 513 | 7,222 | 3,878 | 2,023 | 792 | 468 | 237 |
| 14 | PREPAID PENSION ASSET | 516,201 | 361 | 2,260 | 35,264 | 19,226 | 8,034 | 7,149 | 5,626 | 2,582 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (312) | (1,694) | (34,882) | (24,906) | 0 | 0 | 0 | 0 |
| 16 | OPERATING RESERVES | (202,972) | (135) | (882) | (11,506) | (5,103) | (3,035) | (2,406) | (2,123) | (1,103) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 9 | 46 | 695 | 461 | 194 | 19 | 11 | 16 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 19 | 99 | 1,510 | 1,000 | 422 | 41 | 25 | 36 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 14 | 73 | 1,119 | 741 | 313 | 30 | 18 | 26 |
| 20 | ARO REGULATORY ASSET | 796,862 | 1,068 | 5,059 | 78,022 | 52,221 | 21,754 | 1,462 | 899 | 1,686 |
| 21 | ARO LIABILITY | (775,594) | (1,040) | (4,924) | (75,940) | (50,827) | (21,173) | (1,423) | (875) | (1,641) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (149) | (757) | (11,527) | (7,635) | (3,223) | (309) | (188) | (272) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 42 | 278 | 3,770 | 1,871 | 1,015 | 640 | 536 | 285 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 6 | 31 | 469 | 311 | 131 | 13 | 8 | 11 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (81) | (481) | (6,363) | (2,766) | (1,802) | (1,880) | (1,060) | (333) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 16 | 80 | 1,225 | 811 | 342 | 33 | 20 | 29 |
| 28 | CASH WORKING CAPITAL | 262,258 | 290 | 1,477 | 33,454 | 25,660 | 5,048 | 1,893 | 1,319 | 1,177 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 1,342 | 7,122 | 110,793 | 71,107 | 34,860 | 9,820 | 7,033 | 4,920 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 15,496 | 85,976 | 1,217,942 | 664,236 | 345,404 | 123,789 | 75,347 | 41,531 |
| | --- REVENUES --- | | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 8,415 | 45,679 | 937,795 | 683,406 | 142,040 | 68,434 | 46,018 | 34,889 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 186 | 1,094 | 14,628 | 7,472 | 4,048 | 1,406 | 903 | 367 |
| 33 | TOTAL REVENUES | 7,995,446 | 8,601 | 46,773 | 952,423 | 690,878 | 146,088 | 69,840 | 46,921 | 35,256 |
| | --- EXPENSES --- | | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 6,694 | 32,449 | 767,513 | 601,463 | 122,583 | 39,830 | 27,381 | 25,730 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 761 | 4,294 | 59,871 | 31,378 | 16,785 | 13,941 | 7,758 | 2,238 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | 0 | (4) | (3) | (1) | 1 | 0 | 0 |
| 37 | ARO ACCRETION | 48,899 | 60 | 308 | 4,705 | 3,108 | 1,316 | 135 | 83 | 112 |
| 38 | ARO DEFERRAL | (48,878) | (60) | (308) | (4,702) | (3,105) | (1,315) | (137) | (83) | (112) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 2 | 11 | 163 | 108 | 46 | 4 | 3 | 4 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 168 | 939 | 13,296 | 7,322 | 3,703 | 1,728 | 1,081 | 509 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 3 | 20 | 271 | 135 | 73 | 46 | 39 | 21 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 7 | 34 | 523 | 346 | 146 | 14 | 9 | 12 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 9 | 48 | 733 | 485 | 205 | 20 | 12 | 17 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 7 | 104 | 69 | 29 | 3 | 2 | 2 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (29) | (170) | (2,256) | (981) | (639) | (666) | (376) | (118) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (69) | (974) | (527) | (273) | (138) | (79) | (33) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 7,604 | 37,563 | 839,243 | 639,798 | 142,658 | 54,781 | 35,830 | 28,382 |
| 48 | INCOME TAXES | 263,511 | 206 | 2,563 | 29,644 | 12,062 | (2,688) | 4,370 | 3,408 | 2,178 |
| 49 | TOTAL EXPENSES | 7,127,880 | 7,810 | 40,126 | 868,887 | 651,860 | 139,970 | 59,151 | 39,238 | 30,560 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 25,554 | 1,038,260 | 16,075 | 67,297 | 9,582 | 3,719 | 25,406,065 | 998,880 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 9,809 | 402,634 | 6,219 | 24,986 | 3,597 | 1,398 | 9,725,681 | 480,346 |
| 3 | NUCLEAR FUEL | 524,588 | 434 | 28,351 | 370 | 733 | 144 | 40 | 524,334 | 254 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 172 | 11,269 | 147 | 291 | 57 | 16 | 208,417 | 101 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 16,007 | 652,708 | 10,079 | 42,753 | 6,072 | 2,345 | 15,996,301 | 518,688 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (1,067) | (13,549) | (335) | (1,376) | (232) | (164) | (456,722) | (10,636) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 2,935 | 116,972 | 1,823 | 7,850 | 1,106 | 431 | 2,903,531 | 81,408 |
| 8 | ACCOUNT 283 | 378,674 | 799 | 12,610 | 277 | 949 | 172 | 118 | 368,057 | 10,617 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 2,667 | 116,033 | 1,765 | 7,423 | 1,046 | 385 | 2,814,866 | 81,389 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 70 | 4,352 | 57 | 172 | 27 | 6 | 93,869 | 52 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 804 | 43,754 | 599 | 1,400 | 257 | 88 | 855,820 | 65,857 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (1) | (50) | (1) | (2) | 0 | 0 | (1,077) | 0 |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 86 | 3,498 | 54 | 229 | 33 | 13 | 85,726 | 1,368 |
| 14 | PREPAID PENSION ASSET | 516,201 | 1,348 | 14,186 | 382 | 1,340 | 264 | 207 | 492,106 | 24,095 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (444) | (11,733) | 0 | (429) | (69) | (45) | (257,322) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (592) | (5,041) | (157) | (610) | (114) | (94) | (196,392) | (6,580) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 6 | 389 | 5 | 10 | 2 | 1 | 7,197 | 3 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 13 | 845 | 11 | 22 | 4 | 1 | 15,626 | 8 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 10 | 626 | 8 | 16 | 3 | 1 | 11,575 | 6 |
| 20 | ARO REGULATORY ASSET | 796,862 | 618 | 44,070 | 506 | 1,012 | 225 | 56 | 796,412 | 450 |
| 21 | ARO LIABILITY | (775,594) | (602) | (42,894) | (492) | (985) | (219) | (55) | (775,156) | (438) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (99) | (6,450) | (84) | (167) | (33) | (9) | (119,288) | (58) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 153 | 1,753 | 49 | 167 | 28 | 21 | 57,914 | 21 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 4 | 263 | 3 | 7 | 1 | 0 | 4,858 | 2 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (96) | (2,612) | (51) | (324) | (41) | (18) | (86,914) | (28) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 10 | 685 | 9 | 18 | 3 | 1 | 12,675 | 6 |
| 28 | CASH WORKING CAPITAL | 262,258 | 374 | 11,406 | 136 | 408 | 70 | 38 | 246,387 | 15,871 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 1,662 | 57,047 | 1,034 | 2,284 | 441 | 212 | 1,244,016 | 100,636 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 15,002 | 593,722 | 9,348 | 37,614 | 5,467 | 2,172 | 14,425,451 | 537,934 |
| | --- REVENUES --- | | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 11,903 | 317,231 | 2,919 | 11,551 | 1,872 | 1,220 | 7,281,384 | 458,217 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 462 | 6,993 | 110 | 468 | 66 | 25 | 230,257 | 25,589 |
| 33 | TOTAL REVENUES | 7,995,446 | 12,365 | 324,224 | 3,029 | 12,019 | 1,938 | 1,245 | 7,511,640 | 483,806 |
| | --- EXPENSES --- | | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 7,371 | 270,904 | 3,862 | 10,347 | 1,806 | 791 | 5,604,435 | 337,966 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 755 | 28,363 | 457 | 2,092 | 290 | 118 | 737,918 | 40,654 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| 37 | ARO ACCRETION | 48,899 | 41 | 2,628 | 34 | 69 | 13 | 4 | 48,876 | 23 |
| 38 | ARO DEFERRAL | (48,878) | (41) | (2,625) | (34) | (69) | (13) | (4) | (48,855) | (23) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 1 | 91 | 1 | 2 | 0 | 0 | 1,685 | 1 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 207 | 6,547 | 109 | 413 | 62 | 27 | 161,996 | 4,495 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 11 | 126 | 4 | 12 | 2 | 2 | 4,163 | 2 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 4 | 293 | 4 | 8 | 1 | 0 | 5,412 | 3 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 6 | 410 | 5 | 11 | 2 | 1 | 7,582 | 4 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 58 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (34) | (926) | (18) | (115) | (14) | (6) | (30,815) | (10) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (473) | (7) | (31) | (4) | (2) | (11,583) | (619) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 8,310 | 305,394 | 4,418 | 12,741 | 2,145 | 931 | 6,481,872 | 382,497 |
| 48 | INCOME TAXES | 263,511 | 1,394 | 386 | (644) | (717) | (143) | 97 | 230,644 | 32,867 |
| 49 | TOTAL EXPENSES | 7,127,880 | 9,704 | 305,780 | 3,774 | 12,024 | 2,002 | 1,028 | 6,712,516 | 415,364 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 264,246 | 1,998 | 22,570 | 62,347 | 191,829 | 44,337 | 1,133 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (1,681) | (12) | (115) | (215) | (710) | (196) | 0 |
| 52 | NET INCOME | 863,295 | 262,565 | 1,986 | 22,455 | 62,132 | 191,119 | 44,141 | 1,133 |
| 53 | RETURN ON INVESTMENT | 5.77% | 3.74% | 4.15% | 5.21% | 9.12% | 9.22% | 8.08% | 4.94% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 6,170 | 11,736 | 6,875 | 684 | 99 | 3,894 | 1,523 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | 0 | (40) | (23) | (2) | 0 | (24) | (18) |
| 52 | NET INCOME | 863,295 | 6,170 | 11,696 | 6,852 | 682 | 99 | 3,870 | 1,505 |
| 53 | RETURN ON INVESTMENT | 5.77% | 9.70% | 9.07% | 10.79% | 13.76% | 6.69% | 6.48% | 2.99% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 791 | 6,647 | 83,536 | 39,017 | 6,118 | 10,690 | 7,683 | 4,696 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (5) | (28) | (579) | (413) | 0 | 0 | 0 | 0 |
| 52 | NET INCOME | 863,295 | 786 | 6,619 | 82,957 | 38,604 | 6,118 | 10,690 | 7,683 | 4,696 |
| 53 | RETURN ON INVESTMENT | 5.77% | 5.07% | 7.70% | 6.81% | 5.81% | 1.77% | 8.64% | 10.20% | 11.31% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 2,661 | 18,443 | (744) | (6) | (64) | 217 | 799,124 | 68,442 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (7) | (195) | 0 | (7) | (1) | (1) | (4,272) | 1 |
| 52 | NET INCOME | 863,295 | 2,654 | 18,248 | (744) | (13) | (65) | 216 | 794,852 | 68,443 |
| 53 | RETURN ON INVESTMENT | 5.77% | 17.69% | 3.07% | -7.96% | -0.03% | -1.19% | 9.93% | 5.51% | 12.72% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (H) | |
| 20 | (I) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 21 | (I) | |
| 22 | (H) | |
| 23 | (J) | Allocated per Total Headcount from Schedule 2.60. |
| 24 | (H) | |
| 25 | (K) | Allocated per Production Plant Materials and Supplies from Schedule 2.02. |
| 26 | (L) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 27 | (H) | |
| 28 | (M) | From Schedule 1.02. |
| 31 | (N) | From Schedule 2.10. |
| 32 | (N) | |
| 34 | (O) | From Schedule 2.20. |
| 35 | (P) | From Schedule 2.30. |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (P) | |
| 39 | (H) | |
| 40 | (Q) | From Schedule 2.40. |
| 41 | (J) | |
| 42 | (H) | |
| 43 | (H) | |
| 44 | (K) | |
| 45 | (L) | |
| 46 | (Q) | |
| 48 | (R) | From Schedule 1.05. |
| 51 | (S) | Allocated per Customer Deposits from Schedule 1.00. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 2,592,739 | 18,446 | 171,369 | 296,413 | 986,588 | 280,643 | 11,207 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 36,991 | 264 | 1,712 | 4,321 | 16,857 | 5,278 | 224 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 360,644 | 2,460 | 22,590 | 34,472 | 102,667 | 26,693 | 1,083 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | (3) | 0 | 1 | (1) | (6) | (2) | 0 |
| 5 | ARO ACCRETION | 48,899 | 21,480 | 147 | 974 | 2,223 | 7,701 | 2,203 | 87 |
| 6 | ARO DEFERRAL | (48,878) | (21,475) | (147) | (975) | (2,222) | (7,696) | (2,201) | (88) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 64,966 | 443 | 3,983 | 6,290 | 19,098 | 5,029 | 211 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,212 | 15 | 246 | 210 | 499 | 118 | 5 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,372 | 16 | 106 | 246 | 855 | 245 | 10 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,322 | 23 | 149 | 345 | 1,198 | 343 | 14 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 474 | 3 | 21 | 49 | 171 | 49 | 2 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,203) | (109) | (1,082) | (1,435) | (3,957) | (969) | (38) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,624) | (38) | (334) | (541) | (1,659) | (438) | (18) |
| 14 | CWC ALLOCATOR | 6,120,655 | 2,143,583 | 15,368 | 143,978 | 252,456 | 850,859 | 244,296 | 9,715 |
| 15 | ALLOCATION OF CWC | 262,258 | 91,847 | 659 | 6,169 | 10,817 | 36,458 | 10,468 | 416 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 29,651 | 54,915 | 31,110 | 3,072 | 677 | 35,905 | 27,866 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 500 | 800 | 521 | 57 | 12 | 757 | 591 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 3,101 | 6,472 | 3,131 | 244 | 75 | 2,834 | 2,351 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 5 | ARO ACCRETION | 48,899 | 234 | 441 | 242 | 21 | 6 | 262 | 239 |
| 6 | ARO DEFERRAL | (48,878) | (234) | (440) | (241) | (21) | (6) | (262) | (239) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 586 | 1,191 | 585 | 45 | 14 | 548 | 463 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 15 | 38 | 17 | 1 | 0 | 12 | 10 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 26 | 49 | 27 | 2 | 1 | 29 | 27 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 36 | 68 | 38 | 3 | 1 | 41 | 37 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 5 | 10 | 5 | 0 | 0 | 6 | 5 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (121) | (262) | (119) | (9) | (3) | (90) | (70) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (50) | (103) | (51) | (4) | (1) | (48) | (40) |
| 14 | CWC ALLOCATOR | 6,120,655 | 25,553 | 46,652 | 26,955 | 2,733 | 579 | 31,816 | 24,492 |
| 15 | ALLOCATION OF CWC | 262,258 | 1,095 | 1,999 | 1,155 | 117 | 25 | 1,363 | 1,049 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 7,810 | 40,126 | 868,887 | 651,860 | 139,970 | 59,151 | 39,238 | 30,560 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 155 | 702 | 18,746 | 16,099 | 2,644 | 612 | 394 | 571 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 761 | 4,294 | 59,871 | 31,378 | 16,785 | 13,941 | 7,758 | 2,238 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | 0 | (4) | (3) | (1) | 1 | 0 | 0 |
| 5 | ARO ACCRETION | 48,899 | 60 | 308 | 4,705 | 3,108 | 1,316 | 135 | 83 | 112 |
| 6 | ARO DEFERRAL | (48,878) | (60) | (308) | (4,702) | (3,105) | (1,315) | (137) | (83) | (112) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 143 | 793 | 11,111 | 5,990 | 3,193 | 1,143 | 694 | 379 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 3 | 20 | 271 | 135 | 73 | 46 | 39 | 21 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 7 | 34 | 523 | 346 | 146 | 14 | 9 | 12 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 9 | 48 | 733 | 485 | 205 | 20 | 12 | 17 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 7 | 104 | 69 | 29 | 3 | 2 | 2 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (29) | (170) | (2,256) | (981) | (639) | (666) | (376) | (118) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (69) | (974) | (527) | (273) | (138) | (79) | (33) |
| 14 | CWC ALLOCATOR | 6,120,655 | 6,773 | 34,467 | 780,760 | 598,866 | 117,807 | 44,176 | 30,785 | 27,472 |
| 15 | ALLOCATION OF CWC | 262,258 | 290 | 1,477 | 33,454 | 25,660 | 5,048 | 1,893 | 1,319 | 1,177 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 9,704 | 305,780 | 3,774 | 12,024 | 2,002 | 1,028 | 6,712,516 | 415,364 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 118 | 6,261 | 78 | 186 | 32 | 9 | 115,492 | 43 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 755 | 28,363 | 457 | 2,092 | 290 | 118 | 737,918 | 40,654 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| 5 | ARO ACCRETION | 48,899 | 41 | 2,628 | 34 | 69 | 13 | 4 | 48,876 | 23 |
| 6 | ARO DEFERRAL | (48,878) | (41) | (2,625) | (34) | (69) | (13) | (4) | (48,855) | (23) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 137 | 5,462 | 86 | 349 | 51 | 20 | 133,002 | 4,897 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 11 | 126 | 4 | 12 | 2 | 2 | 4,163 | 2 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 4 | 293 | 4 | 8 | 1 | 0 | 5,412 | 3 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 6 | 410 | 5 | 11 | 2 | 1 | 7,582 | 4 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 58 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (34) | (926) | (18) | (115) | (14) | (6) | (30,815) | (10) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (473) | (7) | (31) | (4) | (2) | (11,583) | (619) |
| 14 | CWC ALLOCATOR | 6,120,655 | 8,718 | 266,205 | 3,163 | 9,510 | 1,642 | 886 | 5,750,266 | 370,389 |
| 15 | ALLOCATION OF CWC | 262,258 | 374 | 11,406 | 136 | 408 | 70 | 38 | 246,387 | 15,871 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00 |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 11 | (A) | |
| 12 | (A) | |
| 13 | (A) | |
| 15 | (D) | Allocated per CWC Allocator on line 14. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 2,856,984 | 20,444 | 193,939 | 358,760 | 1,178,417 | 324,980 | 12,339 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 2,132,038 | 15,179 | 138,178 | 228,917 | 782,035 | 230,934 | 9,626 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 361,386 | 2,465 | 22,623 | 34,549 | 102,932 | 26,769 | 1,085 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,212 | 15 | 246 | 210 | 499 | 118 | 5 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,372 | 16 | 106 | 246 | 855 | 245 | 10 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 3,322 | 23 | 149 | 345 | 1,198 | 343 | 14 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 474 | 3 | 21 | 49 | 171 | 49 | 2 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,203) | (109) | (1,082) | (1,435) | (3,957) | (969) | (38) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 79,170 | 539 | 5,387 | 7,658 | 22,791 | 5,983 | 240 |
| 10 | INTEREST EXPENSE | 374,085 | 175,442 | 1,198 | 10,770 | 17,036 | 51,812 | 13,664 | 573 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 116,771 | 1,115 | 17,542 | 71,185 | 220,081 | 47,844 | 823 |
| | PLUS: | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 22,616 | 154 | 1,387 | 2,190 | 6,649 | 1,751 | 73 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,047 | 14 | 126 | 199 | 603 | 159 | 7 |
| | LESS: | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 8,006 | 73 | 1,079 | 4,165 | 12,868 | 2,816 | 51 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 133,428 | 1,210 | 17,976 | 69,409 | 214,465 | 46,938 | 852 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 8,006 | 73 | 1,079 | 4,165 | 12,868 | 2,816 | 51 |
| 19 | STATE TAX CREDITS | (49,706) | (23,418) | (160) | (1,436) | (2,267) | (6,884) | (1,813) | (76) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | (6) | 0 | 0 | 0 | (1) | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (15,418) | (87) | (357) | 1,898 | 5,983 | 1,003 | (25) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 35,820 | 66,652 | 37,985 | 3,757 | 777 | 39,799 | 29,389 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 23,255 | 42,224 | 24,211 | 2,442 | 556 | 31,133 | 24,982 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 3,109 | 6,487 | 3,140 | 245 | 75 | 2,843 | 2,359 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 15 | 38 | 17 | 1 | 0 | 12 | 10 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 26 | 49 | 27 | 2 | 1 | 29 | 27 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 36 | 68 | 38 | 3 | 1 | 41 | 37 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 5 | 10 | 5 | 0 | 0 | 6 | 5 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (121) | (262) | (119) | (9) | (3) | (90) | (70) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 690 | 1,446 | 711 | 53 | 13 | 654 | 550 |
| 10 | INTEREST EXPENSE | 374,085 | 1,590 | 3,224 | 1,587 | 124 | 37 | 1,494 | 1,259 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 7,215 | 13,367 | 8,367 | 895 | 96 | 3,677 | 230 |
| | PLUS: | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 204 | 415 | 204 | 16 | 5 | 191 | 161 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 19 | 38 | 18 | 1 | 0 | 17 | 15 |
| | LESS: | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 421 | 782 | 486 | 52 | 6 | 220 | 23 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 7,017 | 13,038 | 8,103 | 860 | 95 | 3,665 | 383 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 421 | 782 | 486 | 52 | 6 | 220 | 23 |
| 19 | STATE TAX CREDITS | (49,706) | (211) | (429) | (211) | (16) | (5) | (197) | (167) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 210 | 353 | 275 | 36 | 1 | 23 | (144) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 8,601 | 46,773 | 952,423 | 690,878 | 146,088 | 69,840 | 46,921 | 35,256 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 6,694 | 32,449 | 767,513 | 601,463 | 122,583 | 39,830 | 27,381 | 25,730 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 763 | 4,305 | 60,033 | 31,486 | 16,831 | 13,944 | 7,761 | 2,242 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 3 | 20 | 271 | 135 | 73 | 46 | 39 | 21 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 7 | 34 | 523 | 346 | 146 | 14 | 9 | 12 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 9 | 48 | 733 | 485 | 205 | 20 | 12 | 17 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 7 | 104 | 69 | 29 | 3 | 2 | 2 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (29) | (170) | (2,256) | (981) | (639) | (666) | (376) | (118) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 168 | 939 | 13,296 | 7,322 | 3,703 | 1,728 | 1,081 | 509 |
| 10 | INTEREST EXPENSE | 374,085 | 387 | 2,149 | 30,449 | 16,606 | 8,635 | 3,095 | 1,884 | 1,038 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 597 | 6,992 | 81,757 | 33,947 | (5,478) | 11,827 | 9,129 | 5,802 |
| | PLUS: | | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 50 | 276 | 3,868 | 2,085 | 1,112 | 398 | 242 | 132 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 5 | 25 | 351 | 189 | 101 | 36 | 22 | 12 |
| | LESS: | | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 37 | 413 | 4,867 | 2,050 | (241) | 694 | 532 | 337 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 615 | 6,880 | 81,109 | 34,171 | (4,024) | 11,567 | 8,861 | 5,609 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 37 | 413 | 4,867 | 2,050 | (241) | 694 | 532 | 337 |
| 19 | STATE TAX CREDITS | (49,706) | (51) | (286) | (4,005) | (2,159) | (1,151) | (412) | (250) | (136) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (14) | 127 | 861 | (109) | (1,392) | 282 | 282 | 201 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 12,365 | 324,224 | 3,029 | 12,019 | 1,938 | 1,245 | 7,511,640 | 483,806 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 7,371 | 270,904 | 3,862 | 10,347 | 1,806 | 791 | 5,604,435 | 337,966 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 756 | 28,455 | 458 | 2,094 | 290 | 118 | 739,603 | 40,655 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 11 | 126 | 4 | 12 | 2 | 2 | 4,163 | 2 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 4 | 293 | 4 | 8 | 1 | 0 | 5,412 | 3 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 6 | 410 | 5 | 11 | 2 | 1 | 7,582 | 4 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 58 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (34) | (926) | (18) | (115) | (14) | (6) | (30,815) | (10) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 207 | 6,547 | 109 | 413 | 62 | 27 | 161,996 | 4,495 |
| 10 | INTEREST EXPENSE | 374,085 | 375 | 14,843 | 234 | 940 | 137 | 54 | 360,637 | 13,448 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 3,668 | 3,513 | (1,629) | (1,694) | (348) | 257 | 657,548 | 87,241 |
| | PLUS: | | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 48 | 1,902 | 30 | 122 | 18 | 7 | 46,306 | 1,704 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 172 | 3 | 11 | 2 | 1 | 4,197 | 155 |
| | LESS: | | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 211 | 316 | (90) | (88) | (19) | 15 | 40,082 | 5,040 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 3,509 | 5,271 | (1,506) | (1,473) | (309) | 250 | 667,969 | 84,060 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 211 | 316 | (90) | (88) | (19) | 15 | 40,082 | 5,040 |
| 19 | STATE TAX CREDITS | (49,706) | (49) | (1,969) | (31) | (126) | (18) | (7) | (47,940) | (1,766) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | 0 | 0 | 0 | 0 | (8) | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 162 | (1,653) | (121) | (214) | (37) | 8 | (7,866) | 3,274 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 2,856,984 | 20,444 | 193,939 | 358,760 | 1,178,417 | 324,980 | 12,339 |
| | LESS: | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 2,132,038 | 15,179 | 138,178 | 228,917 | 782,035 | 230,934 | 9,626 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 361,386 | 2,465 | 22,623 | 34,549 | 102,932 | 26,769 | 1,085 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,212 | 15 | 246 | 210 | 499 | 118 | 5 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,372 | 16 | 106 | 246 | 855 | 245 | 10 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 3,322 | 23 | 149 | 345 | 1,198 | 343 | 14 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 474 | 3 | 21 | 49 | 171 | 49 | 2 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,203) | (109) | (1,082) | (1,435) | (3,957) | (969) | (38) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 79,170 | 539 | 5,387 | 7,658 | 22,791 | 5,983 | 240 |
| 33 | INTEREST EXPENSE | 374,085 | 175,442 | 1,198 | 10,770 | 17,036 | 51,812 | 13,664 | 573 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 116,771 | 1,115 | 17,542 | 71,185 | 220,081 | 47,844 | 823 |
| | PLUS: | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 20,364 | 139 | 1,248 | 1,972 | 5,986 | 1,576 | 66 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,047 | 14 | 126 | 199 | 603 | 159 | 7 |
| | LESS: | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 12,869 | 88 | 789 | 1,246 | 3,783 | 996 | 42 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 8,006 | 73 | 1,079 | 4,165 | 12,868 | 2,816 | 51 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 118,307 | 1,107 | 17,048 | 67,945 | 210,019 | 45,767 | 803 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 41,409 | 388 | 5,967 | 23,781 | 73,507 | 16,019 | 281 |
| 43 | STATE TAX CREDITS | 17,397 | 8,196 | 56 | 502 | 794 | 2,409 | 634 | 27 |
| 44 | FEDERAL TAX CREDITS | (684) | (323) | (2) | (20) | (31) | (95) | (25) | (1) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (277) | (2) | (17) | (27) | (82) | (22) | (1) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 49,010 | 440 | 6,432 | 24,517 | 75,740 | 16,606 | 306 |
| 49 | TOTAL INCOME TAXES | 263,511 | 33,592 | 353 | 6,075 | 26,415 | 81,723 | 17,609 | 281 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 35,820 | 66,652 | 37,985 | 3,757 | 777 | 39,799 | 29,389 |
| | LESS: | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 23,255 | 42,224 | 24,211 | 2,442 | 556 | 31,133 | 24,982 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 3,109 | 6,487 | 3,140 | 245 | 75 | 2,843 | 2,359 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 15 | 38 | 17 | 1 | 0 | 12 | 10 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 26 | 49 | 27 | 2 | 1 | 29 | 27 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 36 | 68 | 38 | 3 | 1 | 41 | 37 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 5 | 10 | 5 | 0 | 0 | 6 | 5 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (121) | (262) | (119) | (9) | (3) | (90) | (70) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 690 | 1,446 | 711 | 53 | 13 | 654 | 550 |
| 33 | INTEREST EXPENSE | 374,085 | 1,590 | 3,224 | 1,587 | 124 | 37 | 1,494 | 1,259 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 7,215 | 13,367 | 8,367 | 895 | 96 | 3,677 | 230 |
| | PLUS: | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 184 | 373 | 183 | 14 | 4 | 172 | 145 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 19 | 38 | 18 | 1 | 0 | 17 | 15 |
| | LESS: | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 116 | 236 | 116 | 9 | 3 | 109 | 92 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 421 | 782 | 486 | 52 | 6 | 220 | 23 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 6,881 | 12,760 | 7,966 | 849 | 91 | 3,537 | 275 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 2,408 | 4,466 | 2,788 | 297 | 32 | 1,238 | 96 |
| 43 | STATE TAX CREDITS | 17,397 | 74 | 150 | 74 | 6 | 2 | 69 | 58 |
| 44 | FEDERAL TAX CREDITS | (684) | (3) | (6) | (3) | 0 | 0 | (3) | (2) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (3) | (5) | (3) | 0 | 0 | (2) | (2) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 2,476 | 4,605 | 2,856 | 303 | 34 | 1,302 | 150 |
| 49 | TOTAL INCOME TAXES | 263,511 | 2,686 | 4,958 | 3,131 | 339 | 35 | 1,325 | 6 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 8,601 | 46,773 | 952,423 | 690,878 | 146,088 | 69,840 | 46,921 | 35,256 |
| | LESS: | | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 6,694 | 32,449 | 767,513 | 601,463 | 122,583 | 39,830 | 27,381 | 25,730 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 763 | 4,305 | 60,033 | 31,486 | 16,831 | 13,944 | 7,761 | 2,242 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 3 | 20 | 271 | 135 | 73 | 46 | 39 | 21 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 7 | 34 | 523 | 346 | 146 | 14 | 9 | 12 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 9 | 48 | 733 | 485 | 205 | 20 | 12 | 17 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 7 | 104 | 69 | 29 | 3 | 2 | 2 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (29) | (170) | (2,256) | (981) | (639) | (666) | (376) | (118) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 168 | 939 | 13,296 | 7,322 | 3,703 | 1,728 | 1,081 | 509 |
| 33 | INTEREST EXPENSE | 374,085 | 387 | 2,149 | 30,449 | 16,606 | 8,635 | 3,095 | 1,884 | 1,038 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 597 | 6,992 | 81,757 | 33,947 | (5,478) | 11,827 | 9,129 | 5,802 |
| | PLUS: | | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 45 | 248 | 3,483 | 1,877 | 1,001 | 358 | 218 | 119 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 5 | 25 | 351 | 189 | 101 | 36 | 22 | 12 |
| | LESS: | | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 28 | 157 | 2,201 | 1,187 | 632 | 227 | 138 | 75 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 37 | 413 | 4,867 | 2,050 | (241) | 694 | 532 | 337 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 582 | 6,695 | 78,523 | 32,776 | (4,767) | 11,300 | 8,699 | 5,521 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 204 | 2,343 | 27,483 | 11,471 | (1,669) | 3,955 | 3,044 | 1,933 |
| 43 | STATE TAX CREDITS | 17,397 | 18 | 100 | 1,402 | 756 | 403 | 144 | 88 | 48 |
| 44 | FEDERAL TAX CREDITS | (684) | (1) | (4) | (55) | (30) | (16) | (6) | (3) | (2) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (1) | (3) | (48) | (26) | (14) | (5) | (3) | (2) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 220 | 2,436 | 28,783 | 12,171 | (1,296) | 4,088 | 3,126 | 1,977 |
| 49 | TOTAL INCOME TAXES | 263,511 | 206 | 2,563 | 29,644 | 12,062 | (2,688) | 4,370 | 3,408 | 2,178 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 12,365 | 324,224 | 3,029 | 12,019 | 1,938 | 1,245 | 7,511,640 | 483,806 |
| | LESS: | | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 7,371 | 270,904 | 3,862 | 10,347 | 1,806 | 791 | 5,604,435 | 337,966 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 756 | 28,455 | 458 | 2,094 | 290 | 118 | 739,603 | 40,655 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 11 | 126 | 4 | 12 | 2 | 2 | 4,163 | 2 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 4 | 293 | 4 | 8 | 1 | 0 | 5,412 | 3 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 6 | 410 | 5 | 11 | 2 | 1 | 7,582 | 4 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 58 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (34) | (926) | (18) | (115) | (14) | (6) | (30,815) | (10) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 207 | 6,547 | 109 | 413 | 62 | 27 | 161,996 | 4,495 |
| 33 | INTEREST EXPENSE | 374,085 | 375 | 14,843 | 234 | 940 | 137 | 54 | 360,637 | 13,448 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 3,668 | 3,513 | (1,629) | (1,694) | (348) | 257 | 657,548 | 87,241 |
| | PLUS: | | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 43 | 1,712 | 27 | 109 | 16 | 6 | 41,688 | 1,535 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 172 | 3 | 11 | 2 | 1 | 4,197 | 155 |
| | LESS: | | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 27 | 1,082 | 17 | 69 | 10 | 4 | 26,348 | 970 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 211 | 316 | (90) | (88) | (19) | 15 | 40,082 | 5,040 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 3,477 | 3,999 | (1,526) | (1,555) | (321) | 245 | 637,003 | 82,921 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 1,217 | 1,400 | (534) | (544) | (112) | 86 | 222,954 | 29,020 |
| 43 | STATE TAX CREDITS | 17,397 | 17 | 689 | 11 | 44 | 6 | 3 | 16,780 | 617 |
| 44 | FEDERAL TAX CREDITS | (684) | (1) | (27) | 0 | (2) | 0 | 0 | (661) | (23) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (1) | (23) | 0 | (1) | 0 | 0 | (570) | (21) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 1,232 | 2,039 | (523) | (503) | (106) | 89 | 238,510 | 29,593 |
| 49 | TOTAL INCOME TAXES | 263,511 | 1,394 | 386 | (644) | (717) | (143) | 97 | 230,644 | 32,867 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 23,595 | 10,335 | 71 | 462 | 1,072 | 3,726 | 1,068 | 42 |
| 2 | NUCLEAR | 1,104 | 483 | 3 | 22 | 50 | 174 | 50 | 2 |
| 3 | HYDRO | 35,488 | 15,541 | 106 | 696 | 1,612 | 5,604 | 1,606 | 64 |
| 4 | OTHER | 19,601 | 8,587 | 59 | 384 | 890 | 3,095 | 887 | 35 |
| 5 | TOTAL LAND | 79,788 | 34,946 | 239 | 1,564 | 3,624 | 12,599 | 3,611 | 143 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 6,262,713 | 2,742,769 | 18,765 | 122,739 | 284,484 | 988,890 | 283,448 | 11,231 |
| 7 | NUCLEAR | 4,224,408 | 1,850,090 | 12,658 | 82,791 | 191,894 | 667,039 | 191,195 | 7,576 |
| 8 | HYDRO | 648,135 | 283,854 | 1,942 | 12,702 | 29,442 | 102,341 | 29,334 | 1,162 |
| 9 | OTHER | 1,009,861 | 442,274 | 3,026 | 19,792 | 45,873 | 159,458 | 45,706 | 1,811 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 5,318,987 | 36,391 | 238,024 | 551,693 | 1,917,728 | 549,683 | 21,780 |
| 11 | PRODUCTION PLANT | 12,224,905 | 5,353,933 | 36,630 | 239,588 | 555,317 | 1,930,327 | 553,294 | 21,923 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 5,353,933 | 36,630 | 239,588 | 555,317 | 1,930,327 | 553,294 | 21,923 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 5,199 | 36 | 263 | 574 | 1,909 | 509 | 22 |
| 17 | LEVEL C | 7,255 | 3,300 | 23 | 171 | 369 | 1,216 | 319 | 14 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 44 | 0 | 2 | 5 | 16 | 5 | 0 |
| 20 | LEVEL F | 51 | 29 | 0 | 1 | 2 | 8 | 2 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 8,572 | 59 | 437 | 950 | 3,149 | 835 | 36 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 138,601 | 951 | 7,008 | 15,291 | 50,882 | 13,556 | 590 |
| 23 | LEVEL D | 21,114 | 8,242 | 57 | 427 | 922 | 3,075 | 967 | 80 |
| 24 | TOTAL LINES | 327,943 | 146,843 | 1,008 | 7,435 | 16,213 | 53,957 | 14,523 | 670 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 155,415 | 1,067 | 7,872 | 17,163 | 57,106 | 15,358 | 706 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 125,214 | 857 | 5,603 | 12,988 | 45,146 | 12,940 | 513 |
| 27 | LEVEL B-2 | 810,421 | 366,088 | 2,511 | 18,511 | 40,387 | 134,393 | 35,804 | 1,559 |
| 28 | LEVEL C | 428,984 | 195,197 | 1,339 | 10,100 | 21,795 | 71,917 | 18,871 | 838 |
| 29 | LEVEL D | 852 | 335 | 2 | 17 | 37 | 124 | 39 | 3 |
| 30 | LEVEL E | 8,261 | 3,351 | 23 | 173 | 375 | 1,249 | 384 | 32 |
| 31 | LEVEL F | 3,191 | 1,510 | 13 | 71 | 151 | 501 | 127 | 5 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 691,695 | 4,745 | 34,475 | 75,733 | 253,330 | 68,165 | 2,950 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 330,284 | 2,265 | 16,700 | 36,437 | 121,249 | 32,302 | 1,406 |
| 34 | LEVEL D | 15,664 | 6,115 | 42 | 316 | 684 | 2,281 | 718 | 59 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 336,399 | 2,307 | 17,016 | 37,121 | 123,530 | 33,020 | 1,465 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 23,595 | 113 | 213 | 117 | 10 | 3 | 127 | 116 |
| 2 | NUCLEAR | 1,104 | 5 | 10 | 5 | 0 | 0 | 6 | 5 |
| 3 | HYDRO | 35,488 | 171 | 320 | 176 | 16 | 4 | 192 | 175 |
| 4 | OTHER | 19,601 | 94 | 177 | 97 | 9 | 2 | 106 | 97 |
| 5 | TOTAL LAND | 79,788 | 383 | 720 | 395 | 35 | 9 | 431 | 393 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 6,262,713 | 30,122 | 56,447 | 31,074 | 2,785 | 739 | 33,838 | 30,861 |
| 7 | NUCLEAR | 4,224,408 | 20,318 | 38,075 | 20,960 | 1,878 | 499 | 22,825 | 20,817 |
| 8 | HYDRO | 648,135 | 3,117 | 5,842 | 3,216 | 288 | 77 | 3,502 | 3,194 |
| 9 | OTHER | 1,009,861 | 4,857 | 9,102 | 5,011 | 449 | 119 | 5,456 | 4,976 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 58,414 | 109,466 | 60,261 | 5,400 | 1,434 | 65,621 | 59,848 |
| 11 | PRODUCTION PLANT | 12,224,905 | 58,797 | 110,186 | 60,656 | 5,435 | 1,443 | 66,052 | 60,241 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 58,797 | 110,186 | 60,656 | 5,435 | 1,443 | 66,052 | 60,241 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 54 | 112 | 57 | 4 | 1 | 56 | 54 |
| 17 | LEVEL C | 7,255 | 34 | 72 | 36 | 2 | 1 | 35 | 34 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 20 | LEVEL F | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 89 | 185 | 94 | 6 | 2 | 92 | 88 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 1,448 | 2,995 | 1,520 | 109 | 35 | 1,496 | 1,442 |
| 23 | LEVEL D | 21,114 | 99 | 180 | 124 | 4 | 2 | 239 | 6 |
| 24 | TOTAL LINES | 327,943 | 1,547 | 3,175 | 1,644 | 113 | 37 | 1,735 | 1,448 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 1,636 | 3,360 | 1,738 | 119 | 39 | 1,827 | 1,536 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 1,375 | 2,577 | 1,419 | 127 | 34 | 1,545 | 1,409 |
| 27 | LEVEL B-2 | 810,421 | 3,826 | 7,911 | 4,014 | 288 | 93 | 3,950 | 3,810 |
| 28 | LEVEL C | 428,984 | 2,019 | 4,259 | 2,126 | 145 | 49 | 2,045 | 1,998 |
| 29 | LEVEL D | 852 | 4 | 7 | 5 | 0 | 0 | 10 | 0 |
| 30 | LEVEL E | 8,261 | 40 | 73 | 50 | 2 | 1 | 70 | 3 |
| 31 | LEVEL F | 3,191 | 16 | 31 | 16 | 1 | 0 | 9 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 7,280 | 14,858 | 7,630 | 563 | 177 | 7,629 | 7,222 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 3,452 | 7,137 | 3,622 | 260 | 84 | 3,564 | 3,437 |
| 34 | LEVEL D | 15,664 | 73 | 133 | 92 | 3 | 2 | 177 | 5 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 3,525 | 7,270 | 3,714 | 263 | 86 | 3,741 | 3,442 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 23,595 | 29 | 150 | 2,279 | 1,509 | 637 | 61 | 37 | 54 |
| 2 | NUCLEAR | 1,104 | 1 | 7 | 107 | 71 | 30 | 3 | 2 | 3 |
| 3 | HYDRO | 35,488 | 44 | 225 | 3,427 | 2,270 | 958 | 92 | 56 | 81 |
| 4 | OTHER | 19,601 | 24 | 124 | 1,893 | 1,254 | 529 | 51 | 31 | 45 |
| 5 | TOTAL LAND | 79,788 | 98 | 506 | 7,706 | 5,104 | 2,154 | 207 | 126 | 183 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 6,262,713 | 7,809 | 39,708 | 604,858 | 400,634 | 169,111 | 16,239 | 9,857 | 14,283 |
| 7 | NUCLEAR | 4,224,408 | 5,267 | 26,784 | 407,997 | 270,241 | 114,071 | 10,954 | 6,649 | 9,634 |
| 8 | HYDRO | 648,135 | 808 | 4,109 | 62,597 | 41,462 | 17,501 | 1,681 | 1,020 | 1,478 |
| 9 | OTHER | 1,009,861 | 1,259 | 6,403 | 97,533 | 64,602 | 27,269 | 2,619 | 1,589 | 2,303 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 15,143 | 77,004 | 1,172,985 | 776,939 | 327,952 | 31,493 | 19,115 | 27,698 |
| 11 | PRODUCTION PLANT | 12,224,905 | 15,241 | 77,510 | 1,180,691 | 782,043 | 330,106 | 31,700 | 19,241 | 27,881 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 15,241 | 77,510 | 1,180,691 | 782,043 | 330,106 | 31,700 | 19,241 | 27,881 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 14 | 78 | 1,047 | 610 | 310 | 5 | 3 | 5 |
| 17 | LEVEL C | 7,255 | 9 | 50 | 652 | 362 | 196 | 0 | 0 | 0 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 1 | 15 | 5 | 2 | 0 | 0 | 0 |
| 20 | LEVEL F | 51 | 0 | 0 | 6 | 1 | 1 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 23 | 129 | 1,720 | 978 | 509 | 5 | 3 | 5 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 382 | 2,072 | 27,899 | 16,255 | 8,272 | 138 | 84 | 122 |
| 23 | LEVEL D | 21,114 | 23 | 124 | 3,230 | 1,119 | 442 | 0 | 0 | 0 |
| 24 | TOTAL LINES | 327,943 | 405 | 2,196 | 31,129 | 17,374 | 8,714 | 138 | 84 | 122 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 428 | 2,325 | 32,849 | 18,352 | 9,223 | 143 | 87 | 127 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 357 | 1,813 | 27,614 | 18,290 | 7,720 | 741 | 450 | 652 |
| 27 | LEVEL B-2 | 810,421 | 1,008 | 5,474 | 73,690 | 42,933 | 21,849 | 366 | 222 | 321 |
| 28 | LEVEL C | 428,984 | 534 | 2,937 | 38,530 | 21,378 | 11,572 | 0 | 0 | 0 |
| 29 | LEVEL D | 852 | 1 | 5 | 130 | 45 | 18 | 0 | 0 | 0 |
| 30 | LEVEL E | 8,261 | 9 | 50 | 1,146 | 381 | 180 | 0 | 0 | 0 |
| 31 | LEVEL F | 3,191 | 4 | 22 | 359 | 77 | 91 | 27 | 17 | 25 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 1,913 | 10,301 | 141,469 | 83,104 | 41,430 | 1,134 | 689 | 998 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 910 | 4,938 | 66,483 | 38,734 | 19,712 | 330 | 200 | 290 |
| 34 | LEVEL D | 15,664 | 17 | 92 | 2,397 | 830 | 328 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 927 | 5,030 | 68,880 | 39,564 | 20,040 | 330 | 200 | 290 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 23,595 | 20 | 1,275 | 17 | 33 | 6 | 2 | 23,584 | 11 |
| 2 | NUCLEAR | 1,104 | 1 | 60 | 1 | 2 | 0 | 0 | 1,103 | 1 |
| 3 | HYDRO | 35,488 | 29 | 1,918 | 25 | 50 | 10 | 3 | 35,471 | 17 |
| 4 | OTHER | 19,601 | 16 | 1,059 | 14 | 27 | 5 | 1 | 19,592 | 9 |
| 5 | TOTAL LAND | 79,788 | 66 | 4,312 | 57 | 112 | 21 | 6 | 79,750 | 38 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 6,262,713 | 5,179 | 338,459 | 4,418 | 8,745 | 1,713 | 473 | 6,259,678 | 3,035 |
| 7 | NUCLEAR | 4,224,408 | 3,493 | 228,302 | 2,980 | 5,899 | 1,156 | 319 | 4,222,361 | 2,047 |
| 8 | HYDRO | 648,135 | 536 | 35,028 | 457 | 905 | 177 | 49 | 647,821 | 314 |
| 9 | OTHER | 1,009,861 | 835 | 54,576 | 712 | 1,410 | 276 | 76 | 1,009,372 | 489 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 10,043 | 656,365 | 8,567 | 16,959 | 3,322 | 917 | 12,139,232 | 5,885 |
| 11 | PRODUCTION PLANT | 12,224,905 | 10,109 | 660,677 | 8,624 | 17,071 | 3,343 | 923 | 12,218,982 | 5,923 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82,874 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 715,924 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 10,109 | 660,677 | 8,624 | 17,071 | 3,343 | 923 | 12,218,982 | 804,721 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 9 | 542 | 7 | 21 | 3 | 1 | 11,505 | 6 |
| 17 | LEVEL C | 7,255 | 5 | 331 | 4 | 14 | 2 | 0 | 7,251 | 4 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 8 | 0 | 0 | 0 | 0 | 107 | (0) |
| 20 | LEVEL F | 51 | 0 | 1 | 0 | 0 | 0 | 0 | 51 | (0) |
| 21 | TOTAL SUBSTATIONS | 18,924 | 14 | 882 | 11 | 35 | 5 | 1 | 18,914 | 10 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 228 | 14,439 | 191 | 550 | 88 | 20 | 306,664 | 165 |
| 23 | LEVEL D | 21,114 | 13 | 1,677 | 11 | 35 | 5 | 1 | 21,104 | 10 |
| 24 | TOTAL LINES | 327,943 | 241 | 16,116 | 202 | 585 | 93 | 21 | 327,768 | 175 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 255 | 16,998 | 213 | 620 | 98 | 22 | 346,682 | 185 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 236 | 15,452 | 202 | 399 | 78 | 22 | 285,773 | 139 |
| 27 | LEVEL B-2 | 810,421 | 603 | 38,137 | 503 | 1,452 | 231 | 52 | 809,986 | 435 |
| 28 | LEVEL C | 428,984 | 312 | 19,573 | 259 | 805 | 124 | 27 | 428,749 | 235 |
| 29 | LEVEL D | 852 | 1 | 68 | 0 | 1 | 0 | 0 | 852 | (0) |
| 30 | LEVEL E | 8,261 | 5 | 640 | 4 | 14 | 2 | 0 | 8,257 | 4 |
| 31 | LEVEL F | 3,191 | 2 | 78 | 2 | 28 | 3 | 1 | 3,189 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 1,159 | 73,948 | 970 | 2,699 | 438 | 102 | 1,536,806 | 815 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 544 | 34,407 | 454 | 1,310 | 209 | 47 | 730,767 | 393 |
| 34 | LEVEL D | 15,664 | 10 | 1,244 | 8 | 26 | 4 | 1 | 15,657 | 7 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 554 | 35,651 | 462 | 1,336 | 213 | 48 | 746,424 | 400 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 177,443 | 1,217 | 8,972 | 19,576 | 65,141 | 17,354 | 756 |
| 37 | LEVEL D | 114,432 | 44,675 | 307 | 2,312 | 4,998 | 16,663 | 5,243 | 432 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 222,118 | 1,524 | 11,284 | 24,574 | 81,804 | 22,597 | 1,188 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 403,434 | 2,767 | 20,399 | 44,506 | 148,102 | 39,456 | 1,718 |
| 40 | LEVEL D | 163,717 | 63,915 | 439 | 3,307 | 7,151 | 23,840 | 7,501 | 618 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 467,349 | 3,206 | 23,706 | 51,657 | 171,942 | 46,957 | 2,336 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,702 | 12 | 86 | 188 | 624 | 166 | 7 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,702 | 12 | 86 | 188 | 624 | 166 | 7 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 5,651 | 39 | 286 | 623 | 2,074 | 553 | 24 |
| 46 | LEVEL D | 409 | 160 | 1 | 8 | 18 | 60 | 19 | 2 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 5,811 | 40 | 294 | 641 | 2,134 | 572 | 26 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 85 | 1 | 4 | 9 | 31 | 8 | 0 |
| 49 | LEVEL D | 205 | 82 | 1 | 4 | 9 | 30 | 9 | 1 |
| 50 | TOTAL ACCOUNT 359 | 391 | 167 | 2 | 8 | 18 | 61 | 17 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 1,880,656 | 12,903 | 94,741 | 207,095 | 690,531 | 186,852 | 8,679 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (70,038) | (480) | (3,541) | (7,726) | (25,710) | (6,850) | (298) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 1,810,618 | 12,423 | 91,200 | 199,369 | 664,821 | 180,002 | 8,381 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 1,810,618 | 12,423 | 91,200 | 199,369 | 664,821 | 180,002 | 8,381 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 57,098 | 25,984 | 178 | 1,344 | 2,901 | 9,572 | 2,512 | 111 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 827 | 6 | 43 | 92 | 308 | 94 | 8 |
| 62 | LEVEL F | 2,710 | 1,286 | 11 | 60 | 128 | 425 | 108 | 4 |
| 63 | LEVEL G | 151 | 79 | 1 | 4 | 8 | 26 | 5 | 0 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 28,176 | 196 | 1,451 | 3,129 | 10,331 | 2,719 | 123 |
| 65 | LINES - LEVEL F | 29,456 | 25,267 | 187 | 1,874 | 828 | 477 | 8 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 53,443 | 383 | 3,325 | 3,957 | 10,808 | 2,727 | 123 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 118,950 | 54,127 | 371 | 2,801 | 6,043 | 19,941 | 5,233 | 232 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 2,548 | 17 | 132 | 285 | 951 | 292 | 25 |
| 70 | LEVEL F | 2,763 | 1,309 | 12 | 61 | 131 | 433 | 110 | 4 |
| 71 | LEVEL G | 956 | 500 | 4 | 23 | 50 | 164 | 32 | 1 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 58,485 | 404 | 3,017 | 6,509 | 21,489 | 5,667 | 262 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 1,854 | 3,834 | 1,946 | 140 | 45 | 1,915 | 1,847 |
| 37 | LEVEL D | 114,432 | 535 | 973 | 671 | 21 | 11 | 1,296 | 34 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 2,389 | 4,807 | 2,617 | 161 | 56 | 3,211 | 1,881 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 4,216 | 8,718 | 4,424 | 318 | 102 | 4,353 | 4,198 |
| 40 | LEVEL D | 163,717 | 765 | 1,393 | 959 | 29 | 16 | 1,855 | 49 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 4,981 | 10,111 | 5,383 | 347 | 118 | 6,208 | 4,247 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 18 | 37 | 19 | 1 | 0 | 18 | 18 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 18 | 37 | 19 | 1 | 0 | 18 | 18 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 59 | 122 | 62 | 4 | 1 | 61 | 59 |
| 46 | LEVEL D | 409 | 2 | 3 | 2 | 0 | 0 | 5 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 61 | 125 | 64 | 4 | 1 | 66 | 59 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 49 | LEVEL D | 205 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 2 | 4 | 2 | 0 | 0 | 3 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 19,892 | 40,572 | 21,167 | 1,458 | 477 | 22,703 | 18,406 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (732) | (1,513) | (768) | (55) | (18) | (756) | (729) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 19,160 | 39,059 | 20,399 | 1,403 | 459 | 21,947 | 17,677 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 19,160 | 39,059 | 20,399 | 1,403 | 459 | 21,947 | 17,677 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 57,098 | 269 | 567 | 283 | 19 | 6 | 272 | 266 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 10 | 18 | 12 | 0 | 0 | 17 | 1 |
| 62 | LEVEL F | 2,710 | 13 | 26 | 13 | 1 | 0 | 8 | 2 |
| 63 | LEVEL G | 151 | 1 | 2 | 1 | 0 | 0 | 0 | 0 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 293 | 613 | 309 | 20 | 6 | 297 | 269 |
| 65 | LINES - LEVEL F | 29,456 | 21 | 81 | 6 | 0 | 0 | 0 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 314 | 694 | 315 | 20 | 6 | 297 | 269 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 118,950 | 560 | 1,181 | 589 | 40 | 14 | 567 | 554 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 31 | 56 | 38 | 1 | 1 | 53 | 2 |
| 70 | LEVEL F | 2,763 | 14 | 27 | 14 | 1 | 0 | 8 | 2 |
| 71 | LEVEL G | 956 | 5 | 10 | 5 | 0 | 0 | 0 | 1 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 610 | 1,274 | 646 | 42 | 15 | 628 | 559 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 489 | 2,653 | 35,718 | 20,810 | 10,591 | 177 | 108 | 156 |
| 37 | LEVEL D | 114,432 | 122 | 672 | 17,508 | 6,065 | 2,396 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 611 | 3,325 | 53,226 | 26,875 | 12,987 | 177 | 108 | 156 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 1,111 | 6,032 | 81,207 | 47,312 | 24,078 | 403 | 244 | 354 |
| 40 | LEVEL D | 163,717 | 175 | 962 | 25,048 | 8,677 | 3,428 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 1,286 | 6,994 | 106,255 | 55,989 | 27,506 | 403 | 244 | 354 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 5 | 25 | 342 | 199 | 101 | 2 | 1 | 1 |
| 43 | LEVEL D | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 5 | 25 | 343 | 199 | 101 | 2 | 1 | 1 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 16 | 84 | 1,137 | 663 | 337 | 6 | 3 | 5 |
| 46 | LEVEL D | 409 | 0 | 2 | 63 | 22 | 9 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 16 | 86 | 1,200 | 685 | 346 | 6 | 3 | 5 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 1 | 17 | 10 | 5 | 0 | 0 | 0 |
| 49 | LEVEL D | 205 | 0 | 1 | 31 | 11 | 4 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 2 | 48 | 21 | 9 | 0 | 0 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 5,186 | 28,088 | 404,270 | 224,789 | 111,642 | 2,195 | 1,332 | 1,931 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (193) | (1,047) | (14,098) | (8,213) | (4,180) | (70) | (42) | (61) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 4,993 | 27,041 | 390,172 | 216,576 | 107,462 | 2,125 | 1,290 | 1,870 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 4,993 | 27,041 | 390,172 | 216,576 | 107,462 | 2,125 | 1,290 | 1,870 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 57,098 | 71 | 391 | 5,128 | 2,845 | 1,540 | 0 | 0 | 0 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 2 | 12 | 282 | 94 | 44 | 0 | 0 | 0 |
| 62 | LEVEL F | 2,710 | 3 | 19 | 305 | 66 | 77 | 23 | 14 | 21 |
| 63 | LEVEL G | 151 | 0 | 1 | 11 | 1 | 4 | 1 | 1 | 1 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 76 | 423 | 5,726 | 3,006 | 1,665 | 24 | 15 | 22 |
| 65 | LINES - LEVEL F | 29,456 | 0 | 26 | 21 | 1 | 16 | 46 | 220 | 176 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 76 | 449 | 5,747 | 3,007 | 1,681 | 70 | 235 | 198 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 118,950 | 148 | 814 | 10,684 | 5,928 | 3,209 | 0 | 0 | 0 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 7 | 38 | 871 | 290 | 137 | 0 | 0 | 0 |
| 70 | LEVEL F | 2,763 | 3 | 19 | 311 | 67 | 79 | 23 | 15 | 21 |
| 71 | LEVEL G | 956 | 1 | 7 | 71 | 4 | 26 | 9 | 6 | 8 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 159 | 878 | 11,937 | 6,289 | 3,451 | 32 | 21 | 29 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 292 | 18,485 | 244 | 704 | 112 | 25 | 392,604 | 211 |
| 37 | LEVEL D | 114,432 | 71 | 9,091 | 59 | 189 | 28 | 6 | 114,378 | 54 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 363 | 27,576 | 303 | 893 | 140 | 31 | 506,982 | 265 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 664 | 42,027 | 555 | 1,600 | 255 | 57 | 892,610 | 480 |
| 40 | LEVEL D | 163,717 | 102 | 13,007 | 85 | 270 | 40 | 9 | 163,640 | 77 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 766 | 55,034 | 640 | 1,870 | 295 | 66 | 1,056,250 | 557 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 3 | 177 | 2 | 7 | 1 | 0 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 3 | 177 | 2 | 7 | 1 | 0 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 9 | 589 | 8 | 22 | 4 | 1 | 12,502 | 7 |
| 46 | LEVEL D | 409 | 0 | 32 | 0 | 1 | 0 | 0 | 409 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 9 | 621 | 8 | 23 | 4 | 1 | 12,911 | 7 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 9 | 0 | 0 | 0 | 0 | 186 | 0 |
| 49 | LEVEL D | 205 | 0 | 16 | 0 | 0 | 0 | 0 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 25 | 0 | 0 | 0 | 0 | 391 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 3,109 | 210,030 | 2,598 | 7,448 | 1,189 | 270 | 4,210,209 | 2,231 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (115) | (7,296) | (96) | (278) | (44) | (10) | (154,957) | (83) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 2,994 | 202,734 | 2,502 | 7,170 | 1,145 | 260 | 4,055,252 | 2,148 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155,040 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,083 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,548 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 2,994 | 202,734 | 2,502 | 7,170 | 1,145 | 260 | 4,055,252 | 176,819 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 57,098 | 42 | 2,605 | 34 | 107 | 16 | 4 | 57,067 | 31 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 1 | 158 | 1 | 3 | 1 | 0 | 2,034 | 1 |
| 62 | LEVEL F | 2,710 | 2 | 66 | 2 | 23 | 2 | 1 | 2,709 | 1 |
| 63 | LEVEL G | 151 | 0 | 3 | 0 | 1 | 0 | 0 | 151 | (0) |
| 64 | TOTAL SUBSTATIONS | 61,994 | 45 | 2,832 | 37 | 134 | 19 | 5 | 61,961 | 33 |
| 65 | LINES - LEVEL F | 29,456 | 142 | 5 | 24 | 23 | 3 | 4 | 29,456 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 187 | 2,837 | 61 | 157 | 22 | 9 | 91,417 | 33 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 118,950 | 86 | 5,427 | 72 | 223 | 34 | 7 | 118,885 | 65 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 6,285 | 4 | 487 | 3 | 11 | 2 | 0 | 6,282 | 3 |
| 70 | LEVEL F | 2,763 | 2 | 67 | 2 | 24 | 2 | 1 | 2,762 | 1 |
| 71 | LEVEL G | 956 | 1 | 17 | 1 | 9 | 1 | 0 | 956 | 0 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 93 | 5,998 | 78 | 267 | 39 | 8 | 128,886 | 69 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 901,326 | 410,126 | 2,814 | 21,221 | 45,793 | 151,102 | 39,650 | 1,760 |
| 74 | LEVEL D | 46 | 19 | 0 | 1 | 2 | 7 | 2 | 0 |
| 75 | LEVEL E | 128,973 | 52,298 | 359 | 2,706 | 5,851 | 19,507 | 5,988 | 505 |
| 76 | LEVEL F | 49,539 | 23,469 | 208 | 1,099 | 2,341 | 7,772 | 1,973 | 81 |
| 77 | LEVEL G | 8,217 | 4,296 | 38 | 201 | 429 | 1,413 | 272 | 7 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 490,208 | 3,419 | 25,228 | 54,416 | 179,801 | 47,885 | 2,353 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 440,803 | 3,263 | 32,694 | 14,453 | 8,329 | 142 | 2 |
| 80 | DEMAND | 182,182 | 86,307 | 766 | 4,043 | 8,609 | 28,581 | 7,256 | 297 |
| 81 | TOTAL LEVEL F | 696,099 | 527,110 | 4,029 | 36,737 | 23,062 | 36,910 | 7,398 | 299 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 132,990 | 985 | 9,863 | 4,360 | 2,504 | 37 | 0 |
| 83 | DEMAND | 55,289 | 28,918 | 257 | 1,355 | 2,884 | 9,507 | 1,828 | 44 |
| 84 | TOTAL LEVEL G | 210,279 | 161,908 | 1,242 | 11,218 | 7,244 | 12,011 | 1,865 | 44 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 689,018 | 5,271 | 47,955 | 30,306 | 48,921 | 9,263 | 343 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 198,105 | 1,467 | 14,693 | 6,496 | 3,743 | 64 | 1 |
| 87 | DEMAND | 553,150 | 262,055 | 2,326 | 12,274 | 26,140 | 86,780 | 22,031 | 901 |
| 88 | TOTAL LEVEL F | 784,115 | 460,160 | 3,793 | 26,967 | 32,636 | 90,523 | 22,095 | 902 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 46,633 | 345 | 3,458 | 1,529 | 878 | 13 | 0 |
| 90 | DEMAND | 130,039 | 68,017 | 604 | 3,186 | 6,784 | 22,360 | 4,301 | 103 |
| 91 | TOTAL LEVEL G | 184,383 | 114,650 | 949 | 6,644 | 8,313 | 23,238 | 4,314 | 103 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 574,810 | 4,742 | 33,611 | 40,949 | 113,761 | 26,409 | 1,005 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 17,293 | 128 | 1,282 | 567 | 327 | 6 | 0 |
| 94 | DEMAND | 246,784 | 116,914 | 1,038 | 5,476 | 11,662 | 38,716 | 9,829 | 402 |
| 95 | TOTAL LEVEL F | 266,943 | 134,207 | 1,166 | 6,758 | 12,229 | 39,043 | 9,835 | 402 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1,049 | 8 | 78 | 34 | 20 | 0 | 0 |
| 97 | DEMAND | 37,262 | 19,491 | 173 | 913 | 1,944 | 6,407 | 1,232 | 30 |
| 98 | TOTAL LEVEL G | 38,484 | 20,540 | 181 | 991 | 1,978 | 6,427 | 1,232 | 30 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 154,747 | 1,347 | 7,749 | 14,207 | 45,470 | 11,067 | 432 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 84,509 | 626 | 6,268 | 2,771 | 1,597 | 27 | 0 |
| 101 | DEMAND | 1,198,739 | 567,902 | 5,040 | 26,600 | 56,647 | 188,061 | 47,745 | 1,952 |
| 102 | TOTAL LEVEL F | 1,297,266 | 652,411 | 5,666 | 32,868 | 59,418 | 189,658 | 47,772 | 1,952 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4,697 | 35 | 348 | 154 | 88 | 1 | 0 |
| 104 | DEMAND | 65,684 | 34,357 | 305 | 1,609 | 3,427 | 11,294 | 2,172 | 52 |
| 105 | TOTAL LEVEL G | 71,158 | 39,054 | 340 | 1,957 | 3,581 | 11,382 | 2,173 | 52 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 691,465 | 6,006 | 34,825 | 62,999 | 201,040 | 49,945 | 2,004 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 901,326 | 4,242 | 8,948 | 4,467 | 304 | 103 | 4,296 | 4,198 |
| 74 | LEVEL D | 46 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 75 | LEVEL E | 128,973 | 626 | 1,140 | 785 | 24 | 13 | 1,094 | 40 |
| 76 | LEVEL F | 49,539 | 244 | 479 | 245 | 18 | 6 | 138 | 30 |
| 77 | LEVEL G | 8,217 | 41 | 88 | 41 | 2 | 1 | 0 | 5 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 5,153 | 10,655 | 5,538 | 348 | 123 | 5,529 | 4,273 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 365 | 1,418 | 113 | 0 | 1 | 4 | 3 |
| 80 | DEMAND | 182,182 | 897 | 1,762 | 900 | 67 | 23 | 509 | 110 |
| 81 | TOTAL LEVEL F | 696,099 | 1,262 | 3,180 | 1,013 | 67 | 24 | 513 | 113 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 110 | 427 | 33 | 0 | 0 | 0 | 1 |
| 83 | DEMAND | 55,289 | 277 | 590 | 276 | 16 | 8 | 0 | 34 |
| 84 | TOTAL LEVEL G | 210,279 | 387 | 1,017 | 309 | 16 | 8 | 0 | 35 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 1,649 | 4,197 | 1,322 | 83 | 32 | 513 | 148 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 164 | 637 | 51 | 0 | 0 | 2 | 1 |
| 87 | DEMAND | 553,150 | 2,723 | 5,351 | 2,731 | 202 | 68 | 1,544 | 333 |
| 88 | TOTAL LEVEL F | 784,115 | 2,887 | 5,988 | 2,782 | 202 | 68 | 1,546 | 334 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 38 | 150 | 11 | 0 | 0 | 0 | 0 |
| 90 | DEMAND | 130,039 | 652 | 1,388 | 649 | 37 | 18 | 0 | 80 |
| 91 | TOTAL LEVEL G | 184,383 | 690 | 1,538 | 660 | 37 | 18 | 0 | 80 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 3,577 | 7,526 | 3,442 | 239 | 86 | 1,546 | 414 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 14 | 56 | 4 | 0 | 0 | 0 | 0 |
| 94 | DEMAND | 246,784 | 1,215 | 2,387 | 1,219 | 90 | 30 | 689 | 149 |
| 95 | TOTAL LEVEL F | 266,943 | 1,229 | 2,443 | 1,223 | 90 | 30 | 689 | 149 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 97 | DEMAND | 37,262 | 187 | 398 | 186 | 10 | 5 | 0 | 23 |
| 98 | TOTAL LEVEL G | 38,484 | 188 | 401 | 186 | 10 | 5 | 0 | 23 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 1,417 | 2,844 | 1,409 | 100 | 35 | 689 | 172 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 70 | 272 | 22 | 0 | 0 | 1 | 1 |
| 101 | DEMAND | 1,198,739 | 5,900 | 11,595 | 5,919 | 439 | 148 | 3,346 | 723 |
| 102 | TOTAL LEVEL F | 1,297,266 | 5,970 | 11,867 | 5,941 | 439 | 148 | 3,347 | 724 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4 | 15 | 1 | 0 | 0 | 0 | 0 |
| 104 | DEMAND | 65,684 | 330 | 701 | 328 | 18 | 9 | 0 | 41 |
| 105 | TOTAL LEVEL G | 71,158 | 334 | 716 | 329 | 18 | 9 | 0 | 41 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 6,304 | 12,583 | 6,270 | 457 | 157 | 3,347 | 765 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 901,326 | 1,122 | 6,171 | 80,954 | 44,917 | 24,313 | 0 | 0 | 0 |
| 74 | LEVEL D | 46 | 0 | 0 | 7 | 2 | 1 | 0 | 0 | 0 |
| 75 | LEVEL E | 128,973 | 143 | 787 | 17,885 | 5,949 | 2,805 | 0 | 0 | 0 |
| 76 | LEVEL F | 49,539 | 58 | 343 | 5,570 | 1,199 | 1,410 | 418 | 264 | 385 |
| 77 | LEVEL G | 8,217 | 11 | 63 | 610 | 34 | 223 | 77 | 48 | 71 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 1,334 | 7,364 | 105,026 | 52,101 | 28,752 | 495 | 312 | 456 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 6 | 454 | 367 | 9 | 281 | 809 | 3,831 | 3,074 |
| 80 | DEMAND | 182,182 | 215 | 1,262 | 20,484 | 4,408 | 5,186 | 1,538 | 970 | 1,417 |
| 81 | TOTAL LEVEL F | 696,099 | 221 | 1,716 | 20,851 | 4,417 | 5,467 | 2,347 | 4,801 | 4,491 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 2 | 137 | 84 | 0 | 82 | 244 | 1,156 | 928 |
| 83 | DEMAND | 55,289 | 72 | 422 | 4,101 | 231 | 1,500 | 516 | 325 | 475 |
| 84 | TOTAL LEVEL G | 210,279 | 74 | 559 | 4,185 | 231 | 1,582 | 760 | 1,481 | 1,403 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 295 | 2,275 | 25,036 | 4,648 | 7,049 | 3,107 | 6,282 | 5,894 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 3 | 204 | 165 | 4 | 126 | 363 | 1,722 | 1,382 |
| 87 | DEMAND | 553,150 | 652 | 3,833 | 62,196 | 13,383 | 15,746 | 4,671 | 2,944 | 4,302 |
| 88 | TOTAL LEVEL F | 784,115 | 655 | 4,037 | 62,361 | 13,387 | 15,872 | 5,034 | 4,666 | 5,684 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 1 | 48 | 30 | 0 | 29 | 86 | 405 | 325 |
| 90 | DEMAND | 130,039 | 169 | 993 | 9,647 | 543 | 3,527 | 1,212 | 764 | 1,117 |
| 91 | TOTAL LEVEL G | 184,383 | 170 | 1,041 | 9,677 | 543 | 3,556 | 1,298 | 1,169 | 1,442 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 825 | 5,078 | 72,038 | 13,930 | 19,428 | 6,332 | 5,835 | 7,126 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 0 | 18 | 14 | 0 | 11 | 32 | 150 | 121 |
| 94 | DEMAND | 246,784 | 291 | 1,710 | 27,748 | 5,971 | 7,025 | 2,084 | 1,314 | 1,919 |
| 95 | TOTAL LEVEL F | 266,943 | 291 | 1,728 | 27,762 | 5,971 | 7,036 | 2,116 | 1,464 | 2,040 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 0 | 1 | 1 | 0 | 1 | 2 | 9 | 7 |
| 97 | DEMAND | 37,262 | 48 | 285 | 2,764 | 155 | 1,011 | 347 | 219 | 320 |
| 98 | TOTAL LEVEL G | 38,484 | 48 | 286 | 2,765 | 155 | 1,012 | 349 | 228 | 327 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 339 | 2,014 | 30,527 | 6,126 | 8,048 | 2,465 | 1,692 | 2,367 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 1 | 87 | 70 | 2 | 54 | 155 | 735 | 589 |
| 101 | DEMAND | 1,198,739 | 1,412 | 8,307 | 134,785 | 29,003 | 34,123 | 10,122 | 6,381 | 9,323 |
| 102 | TOTAL LEVEL F | 1,297,266 | 1,413 | 8,394 | 134,855 | 29,005 | 34,177 | 10,277 | 7,116 | 9,912 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 0 | 5 | 3 | 0 | 3 | 9 | 41 | 33 |
| 104 | DEMAND | 65,684 | 85 | 502 | 4,873 | 274 | 1,781 | 612 | 386 | 564 |
| 105 | TOTAL LEVEL G | 71,158 | 85 | 507 | 4,876 | 274 | 1,784 | 621 | 427 | 597 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 1,498 | 8,901 | 139,731 | 29,279 | 35,961 | 10,898 | 7,543 | 10,509 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 901,326 | 655 | 41,125 | 544 | 1,691 | 260 | 56 | 900,832 | 494 |
| 74 | LEVEL D | 46 | 0 | 4 | 0 | 0 | 0 | 0 | 46 | 0 |
| 75 | LEVEL E | 128,973 | 84 | 9,991 | 69 | 221 | 33 | 7 | 128,910 | 63 |
| 76 | LEVEL F | 49,539 | 34 | 1,206 | 29 | 429 | 45 | 20 | 49,513 | 26 |
| 77 | LEVEL G | 8,217 | 6 | 144 | 5 | 79 | 8 | 4 | 8,217 | (0) |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 779 | 52,470 | 647 | 2,420 | 346 | 87 | 1,087,518 | 584 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 2,469 | 88 | 419 | 402 | 58 | 61 | 513,918 | 0 |
| 80 | DEMAND | 182,182 | 124 | 4,434 | 106 | 1,579 | 164 | 72 | 182,086 | 96 |
| 81 | TOTAL LEVEL F | 696,099 | 2,593 | 4,522 | 525 | 1,981 | 222 | 133 | 696,004 | 95 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 745 | 20 | 126 | 121 | 17 | 18 | 154,990 | 0 |
| 83 | DEMAND | 55,289 | 42 | 968 | 35 | 529 | 55 | 24 | 55,289 | (0) |
| 84 | TOTAL LEVEL G | 210,279 | 787 | 988 | 161 | 650 | 72 | 42 | 210,279 | 0 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 3,380 | 5,510 | 686 | 2,631 | 294 | 175 | 906,283 | 95 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 1,110 | 40 | 188 | 180 | 26 | 28 | 230,965 | (0) |
| 87 | DEMAND | 553,150 | 376 | 13,462 | 321 | 4,795 | 497 | 218 | 552,855 | 295 |
| 88 | TOTAL LEVEL F | 784,115 | 1,486 | 13,502 | 509 | 4,975 | 523 | 246 | 783,820 | 295 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 261 | 7 | 44 | 42 | 6 | 6 | 54,345 | (0) |
| 90 | DEMAND | 130,039 | 98 | 2,276 | 83 | 1,245 | 129 | 57 | 130,039 | (0) |
| 91 | TOTAL LEVEL G | 184,383 | 359 | 2,283 | 127 | 1,287 | 135 | 63 | 184,384 | (1) |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 1,845 | 15,785 | 636 | 6,262 | 658 | 309 | 968,204 | 295 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 97 | 3 | 16 | 16 | 2 | 2 | 20,159 | (0) |
| 94 | DEMAND | 246,784 | 168 | 6,006 | 143 | 2,139 | 222 | 97 | 246,653 | 131 |
| 95 | TOTAL LEVEL F | 266,943 | 265 | 6,009 | 159 | 2,155 | 224 | 99 | 266,812 | 131 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 6 | 0 | 1 | 1 | 0 | 0 | 1,222 | (0) |
| 97 | DEMAND | 37,262 | 28 | 652 | 24 | 357 | 37 | 16 | 37,262 | (0) |
| 98 | TOTAL LEVEL G | 38,484 | 34 | 652 | 25 | 358 | 37 | 16 | 38,484 | (0) |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 299 | 6,661 | 184 | 2,513 | 261 | 115 | 305,296 | 131 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 473 | 17 | 80 | 77 | 11 | 12 | 98,527 | (0) |
| 101 | DEMAND | 1,198,739 | 816 | 29,174 | 696 | 10,392 | 1,077 | 473 | 1,198,101 | 638 |
| 102 | TOTAL LEVEL F | 1,297,266 | 1,289 | 29,191 | 776 | 10,469 | 1,088 | 485 | 1,296,628 | 638 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 26 | 1 | 4 | 4 | 1 | 1 | 5,474 | (0) |
| 104 | DEMAND | 65,684 | 49 | 1,150 | 42 | 629 | 65 | 29 | 65,684 | 0 |
| 105 | TOTAL LEVEL G | 71,158 | 75 | 1,151 | 46 | 633 | 66 | 30 | 71,158 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 1,364 | 30,342 | 822 | 11,102 | 1,154 | 515 | 1,367,786 | 638 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 11,022 | 82 | 817 | 361 | 208 | 4 | 0 |
| 108 | DEMAND | 121,171 | 57,407 | 509 | 2,689 | 5,726 | 19,010 | 4,826 | 197 |
| 109 | TOTAL LEVEL F | 134,020 | 68,429 | 591 | 3,506 | 6,087 | 19,218 | 4,830 | 197 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 41,203 | 69 | 4,301 | 1,966 | 847 | 19 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 0 | 2,164 | 2,573 | 4,403 | 143 | 1 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 90,787 | 145 | 13,921 | 5,197 | 1,091 | 3 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 0 | 3,094 | 2,858 | 2,621 | 10 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 131,990 | 214 | 23,480 | 12,594 | 8,962 | 175 | 1 |
| 115 | DEMAND | 953,822 | 498,902 | 4,428 | 23,370 | 49,762 | 164,010 | 31,544 | 757 |
| 116 | TOTAL LEVEL G | 1,135,914 | 630,892 | 4,642 | 46,850 | 62,356 | 172,972 | 31,719 | 758 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 699,321 | 5,233 | 50,356 | 68,443 | 192,190 | 36,549 | 955 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 204,085 | 326 | 15,112 | 4,703 | 845 | 3 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 0 | 6,652 | 5,455 | 4,347 | 17 | 1 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 204,085 | 326 | 21,764 | 10,158 | 5,192 | 20 | 1 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 587,682 | 981 | 18,766 | 6,923 | 2,469 | 60 | 1 |
| 123 | 4 WIRE | 40,621 | 0 | 0 | 11,793 | 11,404 | 11,949 | 411 | 6 |
| 124 | TOTAL PAD SERVICE | 659,793 | 587,682 | 981 | 30,559 | 18,327 | 14,418 | 471 | 7 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 793,803 | 1,307 | 52,323 | 28,485 | 19,610 | 491 | 8 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 227,006 | 1,680 | 12,732 | 3,984 | 987 | 14 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 0 | 61,879 | 52,143 | 49,844 | 923 | 13 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 227,006 | 1,680 | 74,611 | 56,127 | 50,831 | 937 | 13 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 0 | 420 | 188 | 108 | 1 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 4,432,306 | 29,792 | 333,420 | 366,586 | 884,029 | 190,941 | 7,498 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 73,257 | 501 | 3,278 | 7,598 | 26,413 | 7,571 | 300 |
| 134 | TRANSMISSION | 89,848 | 40,094 | 275 | 2,020 | 4,415 | 14,722 | 3,986 | 186 |
| 135 | DISTRIBUTION | 611,711 | 348,388 | 2,342 | 26,207 | 28,814 | 69,486 | 15,008 | 589 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 81,231 | 602 | 6,029 | 2,677 | 1,592 | 145 | 4 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 11,962 | 89 | 8,673 | 3,700 | 3,586 | 189 | 1 |
| 138 | SALES | 29,731 | 11,337 | 84 | 7,109 | 2,951 | 3,476 | 217 | 1 |
| 139 | GENERAL PLANT | 1,026,638 | 566,269 | 3,893 | 53,316 | 50,155 | 119,275 | 27,116 | 1,081 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 566,269 | 3,893 | 53,316 | 50,155 | 119,275 | 27,116 | 1,081 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 9 | 35 | 3 | 0 | 0 | 0 | 0 |
| 108 | DEMAND | 121,171 | 596 | 1,172 | 598 | 44 | 15 | 338 | 73 |
| 109 | TOTAL LEVEL F | 134,020 | 605 | 1,207 | 601 | 44 | 15 | 338 | 73 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 51 | 146 | 6 | 0 | 0 | 0 | 1 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 119 | 555 | 107 | 0 | 1 | 0 | 2 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 101 | 337 | 6 | 0 | 0 | 0 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 91 | 673 | 37 | 0 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 362 | 1,711 | 156 | 0 | 1 | 0 | 3 |
| 115 | DEMAND | 953,822 | 4,786 | 10,179 | 4,761 | 268 | 130 | 0 | 590 |
| 116 | TOTAL LEVEL G | 1,135,914 | 5,148 | 11,890 | 4,917 | 268 | 131 | 0 | 593 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 5,753 | 13,097 | 5,518 | 312 | 146 | 338 | 666 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 95 | 265 | 5 | 0 | 0 | 0 | 0 |
| 120 | 4 WIRE | 18,546 | 150 | 1,078 | 58 | 0 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 245 | 1,343 | 63 | 0 | 0 | 0 | 0 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 182 | 434 | 18 | 1 | 0 | 0 | 3 |
| 123 | 4 WIRE | 40,621 | 286 | 1,431 | 260 | 1 | 2 | 0 | 4 |
| 124 | TOTAL PAD SERVICE | 659,793 | 468 | 1,865 | 278 | 2 | 2 | 0 | 7 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 713 | 3,208 | 341 | 2 | 2 | 0 | 7 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 92 | 212 | 6 | 0 | 0 | 1 | 1 |
| 127 | THREE PHASE METERS | 184,612 | 1,447 | 7,823 | 801 | 3 | 5 | 40 | 10 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 1,539 | 8,035 | 807 | 3 | 5 | 41 | 11 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 5 | 18 | 1 | 0 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 27,034 | 64,131 | 25,609 | 1,606 | 607 | 12,928 | 7,284 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 805 | 1,508 | 830 | 74 | 20 | 904 | 824 |
| 134 | TRANSMISSION | 89,848 | 424 | 865 | 452 | 31 | 10 | 486 | 391 |
| 135 | DISTRIBUTION | 611,711 | 2,125 | 5,041 | 2,013 | 126 | 48 | 1,016 | 573 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 69 | 263 | 40 | 2 | 0 | 15 | 7 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 69 | 615 | 149 | 3 | 0 | 20 | 4 |
| 138 | SALES | 29,731 | 44 | 598 | 170 | 4 | 0 | 24 | 5 |
| 139 | GENERAL PLANT | 1,026,638 | 3,536 | 8,890 | 3,654 | 240 | 78 | 2,465 | 1,804 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 3,536 | 8,890 | 3,654 | 240 | 78 | 2,465 | 1,804 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 0 | 11 | 9 | 0 | 7 | 20 | 96 | 77 |
| 108 | DEMAND | 121,171 | 143 | 840 | 13,624 | 2,932 | 3,449 | 1,023 | 645 | 942 |
| 109 | TOTAL LEVEL F | 134,020 | 143 | 851 | 13,633 | 2,932 | 3,456 | 1,043 | 741 | 1,019 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 0 | 66 | 71 | 0 | 23 | 0 | 9 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 7 | 330 | 326 | 3 | 279 | 0 | 0 | 0 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 0 | 108 | 8 | 0 | 8 | 0 | 37 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 214 | 26 | 0 | 63 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 7 | 718 | 431 | 3 | 373 | 0 | 46 | 0 |
| 115 | DEMAND | 953,822 | 1,241 | 7,284 | 70,757 | 3,980 | 25,870 | 8,893 | 5,606 | 8,191 |
| 116 | TOTAL LEVEL G | 1,135,914 | 1,248 | 8,002 | 71,188 | 3,983 | 26,243 | 8,893 | 5,652 | 8,191 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 1,391 | 8,853 | 84,821 | 6,915 | 29,699 | 9,936 | 6,393 | 9,210 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 0 | 82 | 7 | 0 | 6 | 0 | 135 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 332 | 48 | 0 | 97 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 0 | 414 | 55 | 0 | 103 | 0 | 135 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 0 | 179 | 223 | 5 | 64 | 0 | 622 | 0 |
| 123 | 4 WIRE | 40,621 | 18 | 785 | 1,031 | 30 | 679 | 0 | 0 | 0 |
| 124 | TOTAL PAD SERVICE | 659,793 | 18 | 964 | 1,254 | 35 | 743 | 0 | 622 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 18 | 1,378 | 1,309 | 35 | 846 | 0 | 757 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 62 | 56 | 4 | 17 | 0 | 0 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 46 | 2,592 | 2,286 | 160 | 1,922 | 0 | 0 | 0 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 46 | 2,654 | 2,342 | 164 | 1,939 | 0 | 0 | 0 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 6 | 6 | 0 | 4 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 208,959 | 107,167 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 5,981 | 39,850 | 478,520 | 122,494 | 136,858 | 242,294 | 136,237 | 35,789 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 209 | 1,061 | 16,156 | 10,701 | 4,517 | 434 | 263 | 381 |
| 134 | TRANSMISSION | 89,848 | 111 | 599 | 8,640 | 4,796 | 2,380 | 47 | 29 | 41 |
| 135 | DISTRIBUTION | 611,711 | 470 | 3,132 | 37,612 | 9,628 | 10,757 | 19,045 | 10,708 | 2,813 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 4 | 84 | 934 | 63 | 73 | 123 | 581 | 466 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 1 | 99 | 618 | 110 | 54 | 128 | 603 | 485 |
| 138 | SALES | 29,731 | 1 | 73 | 713 | 133 | 34 | 185 | 876 | 702 |
| 139 | GENERAL PLANT | 1,026,638 | 796 | 5,048 | 64,673 | 25,431 | 17,815 | 19,962 | 13,060 | 4,888 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 796 | 5,048 | 64,673 | 25,431 | 17,815 | 19,962 | 13,060 | 4,888 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 62 | 2 | 10 | 10 | 1 | 2 | 12,848 | 0 |
| 108 | DEMAND | 121,171 | 82 | 2,949 | 70 | 1,050 | 109 | 48 | 121,106 | 65 |
| 109 | TOTAL LEVEL F | 134,020 | 144 | 2,951 | 80 | 1,060 | 110 | 50 | 133,954 | 66 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 14 | 13 | 7 | 38 | 2 | 6 | 48,859 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 67 | 0 | 76 | 9 | 21 | 11,186 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 85 | 2 | 114 | 201 | 7 | 14 | 112,172 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 10 | 0 | 116 | 38 | 24 | 9,875 | (0) |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 99 | 92 | 121 | 431 | 56 | 65 | 182,092 | (0) |
| 115 | DEMAND | 953,822 | 717 | 16,693 | 612 | 9,130 | 946 | 415 | 953,822 | 0 |
| 116 | TOTAL LEVEL G | 1,135,914 | 816 | 16,785 | 733 | 9,561 | 1,002 | 480 | 1,135,913 | 1 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 960 | 19,736 | 813 | 10,621 | 1,112 | 530 | 1,269,867 | 67 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 2,036 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 412 | 2 | 91 | 164 | 5 | 11 | 226,354 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 19 | 0 | 189 | 65 | 38 | 18,546 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 412 | 21 | 91 | 353 | 70 | 49 | 244,900 | 1 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 367 | 38 | 29 | 104 | 5 | 16 | 619,172 | 0 |
| 123 | 4 WIRE | 40,621 | 0 | 268 | 0 | 187 | 25 | 51 | 40,621 | (0) |
| 124 | TOTAL PAD SERVICE | 659,793 | 367 | 306 | 29 | 291 | 30 | 67 | 659,793 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 779 | 327 | 120 | 644 | 100 | 116 | 906,729 | (0) |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 9 | 0 | 115 | 4 | 18 | 247,000 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 688 | 0 | 1,393 | 390 | 202 | 184,610 | 2 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 0 | 697 | 0 | 1,508 | 394 | 220 | 431,610 | 2 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 32 | 2 | 0 | 5 | 1 | 1 | 798 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 316,126 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 9,718 | 140,365 | 4,047 | 38,130 | 4,381 | 2,085 | 7,780,520 | 1,913 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 138 | 9,040 | 118 | 234 | 46 | 13 | 167,194 | 81 |
| 134 | TRANSMISSION | 89,848 | 66 | 4,489 | 55 | 159 | 25 | 6 | 89,800 | 48 |
| 135 | DISTRIBUTION | 611,711 | 764 | 11,033 | 318 | 2,997 | 344 | 164 | 611,561 | 150 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 374 | 247 | 63 | 76 | 11 | 11 | 95,786 | 0 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 467 | 280 | 79 | 171 | 59 | 73 | 32,287 | 0 |
| 138 | SALES | 29,731 | 299 | 331 | 51 | 166 | 65 | 82 | 29,731 | 0 |
| 139 | GENERAL PLANT | 1,026,638 | 2,108 | 25,420 | 684 | 3,803 | 550 | 349 | 1,026,359 | 279 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,247 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 753 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,476 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 2,108 | 25,420 | 684 | 3,803 | 550 | 349 | 1,026,359 | 12,754 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 20,522 | 140 | 918 | 2,128 | 7,399 | 2,121 | 84 |
| 145 | TRANSMISSION | 26,074 | 11,635 | 80 | 586 | 1,281 | 4,272 | 1,157 | 54 |
| 146 | DISTRIBUTION | 171,328 | 97,577 | 656 | 7,340 | 8,070 | 19,462 | 4,204 | 165 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 22,752 | 169 | 1,689 | 750 | 446 | 41 | 1 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 3,352 | 25 | 2,429 | 1,036 | 1,004 | 53 | 0 |
| 149 | SALES | 8,327 | 3,177 | 23 | 1,991 | 826 | 973 | 61 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 159,015 | 1,093 | 14,953 | 14,091 | 33,556 | 7,637 | 304 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 159,015 | 1,093 | 14,953 | 14,091 | 33,556 | 7,637 | 304 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 9,105 | 62 | 407 | 944 | 3,282 | 941 | 37 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 5,590 | 38 | 250 | 580 | 2,016 | 578 | 23 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 119 | 1 | 5 | 12 | 42 | 12 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 72 | 0 | 4 | 8 | 26 | 7 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 62 | 0 | 5 | 5 | 12 | 3 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 1,382 | 10 | 130 | 122 | 291 | 66 | 3 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 16,330 | 111 | 801 | 1,671 | 5,669 | 1,607 | 63 |
| 162 | GROSS PLANT | 25,416,422 | 12,338,471 | 83,942 | 733,278 | 1,187,189 | 3,637,677 | 960,597 | 39,250 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 12,338,471 | 83,942 | 733,278 | 1,187,189 | 3,637,677 | 960,597 | 39,250 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 225 | 422 | 232 | 21 | 6 | 253 | 231 |
| 145 | TRANSMISSION | 26,074 | 123 | 251 | 131 | 9 | 3 | 141 | 114 |
| 146 | DISTRIBUTION | 171,328 | 595 | 1,412 | 564 | 35 | 13 | 285 | 160 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 19 | 74 | 11 | 0 | 0 | 4 | 2 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 19 | 172 | 42 | 1 | 0 | 6 | 1 |
| 149 | SALES | 8,327 | 12 | 167 | 48 | 1 | 0 | 7 | 1 |
| 150 | INTANGIBLE PLANT | 288,457 | 993 | 2,498 | 1,028 | 67 | 22 | 696 | 509 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 993 | 2,498 | 1,028 | 67 | 22 | 696 | 509 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 100 | 187 | 103 | 9 | 2 | 112 | 102 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 61 | 115 | 63 | 6 | 2 | 69 | 63 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 9 | 22 | 9 | 1 | 0 | 6 | 4 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 172 | 329 | 177 | 16 | 4 | 189 | 171 |
| 162 | GROSS PLANT | 25,416,422 | 109,692 | 225,093 | 111,523 | 8,767 | 2,613 | 104,277 | 87,686 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 109,692 | 225,093 | 111,523 | 8,767 | 2,613 | 104,277 | 87,686 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 58 | 297 | 4,525 | 2,998 | 1,265 | 122 | 74 | 107 |
| 145 | TRANSMISSION | 26,074 | 32 | 174 | 2,507 | 1,392 | 691 | 14 | 8 | 12 |
| 146 | DISTRIBUTION | 171,328 | 132 | 877 | 10,534 | 2,697 | 3,013 | 5,334 | 2,999 | 788 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 1 | 23 | 262 | 18 | 20 | 34 | 163 | 130 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 0 | 28 | 173 | 31 | 15 | 36 | 169 | 136 |
| 149 | SALES | 8,327 | 0 | 20 | 200 | 37 | 10 | 52 | 245 | 197 |
| 150 | INTANGIBLE PLANT | 288,457 | 223 | 1,419 | 18,201 | 7,173 | 5,014 | 5,592 | 3,658 | 1,370 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 223 | 1,419 | 18,201 | 7,173 | 5,014 | 5,592 | 3,658 | 1,370 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 26 | 132 | 2,008 | 1,330 | 561 | 54 | 33 | 47 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 16 | 81 | 1,233 | 817 | 345 | 33 | 20 | 29 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 2 | 25 | 17 | 7 | 1 | 0 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 1 | 15 | 8 | 4 | 0 | 0 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 7 | 2 | 2 | 3 | 2 | 1 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 2 | 12 | 158 | 62 | 44 | 49 | 32 | 12 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 44 | 229 | 3,446 | 2,236 | 963 | 140 | 87 | 90 |
| 162 | GROSS PLANT | 25,416,422 | 27,278 | 151,097 | 2,135,703 | 1,155,953 | 598,218 | 301,813 | 173,573 | 71,888 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 27,278 | 151,097 | 2,135,703 | 1,155,953 | 598,218 | 301,813 | 173,573 | 71,888 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 39 | 2,532 | 33 | 65 | 13 | 4 | 46,834 | 23 |
| 145 | TRANSMISSION | 26,074 | 19 | 1,303 | 16 | 46 | 7 | 2 | 26,060 | 14 |
| 146 | DISTRIBUTION | 171,328 | 214 | 3,090 | 89 | 839 | 96 | 46 | 171,286 | 42 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 105 | 69 | 18 | 21 | 3 | 3 | 26,828 | 0 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 131 | 78 | 22 | 48 | 16 | 20 | 9,043 | 0 |
| 149 | SALES | 8,327 | 84 | 93 | 14 | 47 | 18 | 23 | 8,327 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 592 | 7,165 | 192 | 1,066 | 153 | 98 | 288,378 | 79 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,368 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 592 | 7,165 | 192 | 1,066 | 153 | 98 | 288,378 | 2,658 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 17 | 1,123 | 15 | 29 | 6 | 2 | 20,776 | 10 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 11 | 690 | 9 | 18 | 3 | 1 | 12,760 | 6 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 14 | 0 | 0 | 0 | 0 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 8 | 0 | 0 | 0 | 0 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 2 | 0 | 1 | 0 | 0 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 5 | 62 | 2 | 9 | 1 | 1 | 2,506 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 33 | 1,899 | 26 | 57 | 10 | 4 | 36,574 | 17 |
| 162 | GROSS PLANT | 25,416,422 | 25,554 | 1,038,260 | 16,075 | 67,297 | 9,582 | 3,719 | 25,406,065 | 10,357 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 158,287 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,920 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 744,316 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 25,554 | 1,038,260 | 16,075 | 67,297 | 9,582 | 3,719 | 25,406,065 | 998,880 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,245,367 | 983,365 | 6,728 | 44,005 | 101,996 | 354,546 | 101,624 | 4,027 |
| 2 | NUCLEAR | 2,468,982 | 1,081,298 | 7,398 | 48,388 | 112,153 | 389,855 | 111,745 | 4,428 |
| 3 | HYDRO | 347,678 | 152,268 | 1,042 | 6,814 | 15,793 | 54,899 | 15,736 | 623 |
| 4 | OTHER | 207,338 | 90,804 | 621 | 4,063 | 9,418 | 32,739 | 9,384 | 372 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 2,307,735 | 15,789 | 103,270 | 239,360 | 832,039 | 238,489 | 9,450 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 2,307,735 | 15,789 | 103,270 | 239,360 | 832,039 | 238,489 | 9,450 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 23,409 | 161 | 1,185 | 2,585 | 8,602 | 2,315 | 107 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 47,811 | 327 | 2,140 | 4,959 | 17,238 | 4,941 | 196 |
| 12 | ALL OTHER LEVELS | 284,285 | 128,661 | 883 | 6,557 | 14,250 | 47,282 | 12,543 | 553 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 176,472 | 1,210 | 8,697 | 19,209 | 64,520 | 17,484 | 749 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 113,656 | 779 | 5,749 | 12,542 | 41,736 | 11,156 | 495 |
| 15 | ACCOUNT 355 | 162,759 | 71,270 | 489 | 3,621 | 7,885 | 26,248 | 7,251 | 381 |
| 16 | ACCOUNT 356 | 286,260 | 126,594 | 868 | 6,421 | 13,992 | 46,574 | 12,719 | 633 |
| 17 | ACCOUNT 357 | 2,259 | 1,020 | 7 | 52 | 113 | 374 | 100 | 4 |
| 18 | ACCOUNT 358 | 1,736 | 781 | 5 | 40 | 86 | 287 | 77 | 3 |
| 19 | ACCOUNT 359 | 184 | 79 | 1 | 4 | 8 | 29 | 8 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 513,280 | 3,520 | 25,769 | 56,420 | 188,370 | 51,110 | 2,372 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (18,530) | (127) | (937) | (2,044) | (6,802) | (1,812) | (79) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 494,750 | 3,393 | 24,832 | 54,376 | 181,568 | 49,298 | 2,293 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 494,750 | 3,393 | 24,832 | 54,376 | 181,568 | 49,298 | 2,293 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 1,986 | 15 | 147 | 65 | 37 | 1 | 0 |
| 29 | ACCOUNT 361 | 29,647 | 13,446 | 93 | 694 | 1,496 | 4,940 | 1,303 | 60 |
| 30 | ACCOUNT 362 | 306,027 | 137,871 | 962 | 7,095 | 15,304 | 50,569 | 13,468 | 662 |
| 31 | ACCOUNT 364 | 327,648 | 249,075 | 1,905 | 17,335 | 10,955 | 17,685 | 3,348 | 124 |
| 32 | ACCOUNT 365 | 335,838 | 199,321 | 1,644 | 11,655 | 14,200 | 39,448 | 9,158 | 348 |
| 33 | ACCOUNT 366 | 106,277 | 53,844 | 469 | 2,696 | 4,944 | 15,822 | 3,851 | 150 |
| 34 | ACCOUNT 367 | 480,161 | 242,626 | 2,107 | 12,220 | 22,105 | 70,542 | 17,525 | 703 |
| 35 | ACCOUNT 368 | 493,961 | 272,014 | 2,035 | 19,587 | 26,622 | 74,755 | 14,216 | 371 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 288,064 | 476 | 19,036 | 10,364 | 7,135 | 179 | 3 |
| 37 | POWER PANELS | 741 | 741 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 288,805 | 476 | 19,036 | 10,364 | 7,135 | 179 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 59,713 | 442 | 3,349 | 1,050 | 260 | 4 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 0 | 16,276 | 13,716 | 13,112 | 243 | 3 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 59,713 | 442 | 19,625 | 14,766 | 13,372 | 247 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 0 | 114 | 51 | 29 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 1,518,701 | 10,148 | 110,204 | 120,872 | 294,334 | 63,296 | 2,424 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,245,367 | 10,799 | 20,238 | 11,141 | 998 | 265 | 12,132 | 11,065 |
| 2 | NUCLEAR | 2,468,982 | 11,875 | 22,253 | 12,250 | 1,098 | 291 | 13,340 | 12,166 |
| 3 | HYDRO | 347,678 | 1,672 | 3,134 | 1,725 | 155 | 41 | 1,879 | 1,713 |
| 4 | OTHER | 207,338 | 997 | 1,869 | 1,029 | 92 | 24 | 1,120 | 1,022 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 25,343 | 47,494 | 26,145 | 2,343 | 621 | 28,471 | 25,966 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 25,343 | 47,494 | 26,145 | 2,343 | 621 | 28,471 | 25,966 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 247 | 506 | 262 | 18 | 6 | 277 | 231 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 525 | 984 | 542 | 49 | 13 | 590 | 538 |
| 12 | ALL OTHER LEVELS | 284,285 | 1,341 | 2,789 | 1,411 | 99 | 32 | 1,382 | 1,320 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 1,866 | 3,773 | 1,953 | 148 | 45 | 1,972 | 1,858 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 1,191 | 2,456 | 1,255 | 89 | 29 | 1,264 | 1,163 |
| 15 | ACCOUNT 355 | 162,759 | 767 | 1,542 | 840 | 52 | 18 | 1,030 | 604 |
| 16 | ACCOUNT 356 | 286,260 | 1,349 | 2,739 | 1,458 | 94 | 32 | 1,682 | 1,150 |
| 17 | ACCOUNT 357 | 2,259 | 11 | 22 | 11 | 1 | 0 | 11 | 11 |
| 18 | ACCOUNT 358 | 1,736 | 8 | 17 | 9 | 1 | 0 | 9 | 8 |
| 19 | ACCOUNT 359 | 184 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 5,440 | 11,057 | 5,789 | 403 | 130 | 6,246 | 5,025 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (194) | (400) | (203) | (15) | (5) | (200) | (193) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 5,246 | 10,657 | 5,586 | 388 | 125 | 6,046 | 4,832 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 5,246 | 10,657 | 5,586 | 388 | 125 | 6,046 | 4,832 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 2 | 6 | 0 | 0 | 0 | 0 | 0 |
| 29 | ACCOUNT 361 | 29,647 | 140 | 293 | 149 | 10 | 3 | 144 | 129 |
| 30 | ACCOUNT 362 | 306,027 | 1,449 | 2,997 | 1,558 | 98 | 35 | 1,555 | 1,202 |
| 31 | ACCOUNT 364 | 327,648 | 596 | 1,517 | 478 | 30 | 12 | 185 | 54 |
| 32 | ACCOUNT 365 | 335,838 | 1,240 | 2,610 | 1,194 | 83 | 30 | 536 | 144 |
| 33 | ACCOUNT 366 | 106,277 | 493 | 990 | 490 | 35 | 12 | 240 | 60 |
| 34 | ACCOUNT 367 | 480,161 | 2,212 | 4,415 | 2,200 | 160 | 55 | 1,174 | 268 |
| 35 | ACCOUNT 368 | 493,961 | 2,238 | 5,094 | 2,146 | 121 | 57 | 131 | 259 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 259 | 1,167 | 124 | 1 | 1 | 0 | 3 |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 259 | 1,167 | 124 | 1 | 1 | 0 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 24 | 56 | 2 | 0 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 381 | 2,058 | 211 | 1 | 1 | 11 | 3 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 405 | 2,114 | 213 | 1 | 1 | 11 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 1 | 5 | 0 | 0 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 9,035 | 21,208 | 8,552 | 539 | 206 | 3,976 | 2,122 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,245,367 | 2,800 | 14,237 | 216,859 | 143,639 | 60,631 | 5,822 | 3,534 | 5,121 |
| 2 | NUCLEAR | 2,468,982 | 3,079 | 15,654 | 238,456 | 157,944 | 66,670 | 6,402 | 3,886 | 5,631 |
| 3 | HYDRO | 347,678 | 434 | 2,204 | 33,579 | 22,241 | 9,388 | 902 | 547 | 793 |
| 4 | OTHER | 207,338 | 259 | 1,315 | 20,025 | 13,264 | 5,599 | 538 | 326 | 473 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 6,572 | 33,410 | 508,919 | 337,088 | 142,288 | 13,664 | 8,293 | 12,018 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 6,572 | 33,410 | 508,919 | 337,088 | 142,288 | 13,664 | 8,293 | 12,018 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 65 | 350 | 4,963 | 2,770 | 1,389 | 22 | 13 | 19 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 136 | 692 | 10,544 | 6,984 | 2,948 | 283 | 172 | 249 |
| 12 | ALL OTHER LEVELS | 284,285 | 353 | 1,928 | 25,858 | 14,720 | 7,656 | 89 | 54 | 79 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 489 | 2,620 | 36,402 | 21,704 | 10,604 | 372 | 226 | 328 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 313 | 1,699 | 23,272 | 13,367 | 6,771 | 111 | 68 | 98 |
| 15 | ACCOUNT 355 | 162,759 | 196 | 1,067 | 17,078 | 8,623 | 4,167 | 57 | 35 | 50 |
| 16 | ACCOUNT 356 | 286,260 | 348 | 1,894 | 28,782 | 15,166 | 7,451 | 109 | 66 | 96 |
| 17 | ACCOUNT 357 | 2,259 | 3 | 15 | 206 | 119 | 61 | 1 | 1 | 1 |
| 18 | ACCOUNT 358 | 1,736 | 2 | 12 | 161 | 92 | 46 | 1 | 0 | 1 |
| 19 | ACCOUNT 359 | 184 | 0 | 1 | 23 | 10 | 4 | 0 | 0 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 1,416 | 7,658 | 110,887 | 61,851 | 30,493 | 673 | 409 | 593 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (51) | (277) | (3,730) | (2,173) | (1,106) | (19) | (11) | (16) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 1,365 | 7,381 | 107,157 | 59,678 | 29,387 | 654 | 398 | 577 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 1,365 | 7,381 | 107,157 | 59,678 | 29,387 | 654 | 398 | 577 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 0 | 2 | 2 | 0 | 1 | 4 | 17 | 14 |
| 29 | ACCOUNT 361 | 29,647 | 37 | 202 | 2,744 | 1,446 | 793 | 7 | 5 | 7 |
| 30 | ACCOUNT 362 | 306,027 | 375 | 2,071 | 29,538 | 14,653 | 8,086 | 139 | 88 | 128 |
| 31 | ACCOUNT 364 | 327,648 | 107 | 822 | 9,050 | 1,680 | 2,548 | 1,123 | 2,271 | 2,131 |
| 32 | ACCOUNT 365 | 335,838 | 286 | 1,761 | 24,980 | 4,830 | 6,737 | 2,196 | 2,023 | 2,471 |
| 33 | ACCOUNT 366 | 106,277 | 118 | 701 | 10,622 | 2,132 | 2,800 | 858 | 589 | 824 |
| 34 | ACCOUNT 367 | 480,161 | 526 | 3,123 | 49,030 | 10,274 | 12,618 | 3,824 | 2,647 | 3,687 |
| 35 | ACCOUNT 368 | 493,961 | 541 | 3,444 | 32,992 | 2,690 | 11,552 | 3,865 | 2,487 | 3,582 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 7 | 501 | 476 | 13 | 308 | 0 | 275 | 0 |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 7 | 501 | 476 | 13 | 308 | 0 | 275 | 0 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 16 | 15 | 1 | 4 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 12 | 682 | 601 | 42 | 506 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 12 | 698 | 616 | 43 | 510 | 0 | 0 | 0 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 2 | 2 | 0 | 1 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 116,729 | 59,866 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 2,009 | 13,327 | 160,052 | 37,761 | 45,954 | 128,745 | 70,268 | 12,844 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,245,367 | 1,857 | 121,348 | 1,584 | 3,135 | 614 | 169 | 2,244,279 | 1,088 |
| 2 | NUCLEAR | 2,468,982 | 2,042 | 133,433 | 1,742 | 3,448 | 675 | 186 | 2,467,786 | 1,196 |
| 3 | HYDRO | 347,678 | 287 | 18,790 | 245 | 485 | 95 | 26 | 347,510 | 168 |
| 4 | OTHER | 207,338 | 171 | 11,205 | 146 | 290 | 57 | 16 | 207,238 | 100 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 4,357 | 284,776 | 3,717 | 7,358 | 1,441 | 397 | 5,266,813 | 2,552 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,400 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 387,620 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 4,357 | 284,776 | 3,717 | 7,358 | 1,441 | 397 | 5,266,813 | 422,572 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 38 | 2,569 | 32 | 93 | 15 | 3 | 52,252 | 28 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 90 | 5,900 | 77 | 152 | 30 | 8 | 109,118 | 53 |
| 12 | ALL OTHER LEVELS | 284,285 | 210 | 13,285 | 174 | 522 | 82 | 18 | 284,131 | 154 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 300 | 19,185 | 251 | 674 | 112 | 26 | 393,249 | 207 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 187 | 12,045 | 156 | 451 | 72 | 16 | 252,186 | 135 |
| 15 | ACCOUNT 355 | 162,759 | 116 | 8,848 | 97 | 287 | 45 | 10 | 162,674 | 85 |
| 16 | ACCOUNT 356 | 286,260 | 207 | 14,907 | 173 | 507 | 80 | 18 | 286,109 | 151 |
| 17 | ACCOUNT 357 | 2,259 | 2 | 106 | 1 | 4 | 1 | 0 | 2,258 | 1 |
| 18 | ACCOUNT 358 | 1,736 | 1 | 83 | 1 | 3 | 1 | 0 | 1,735 | 1 |
| 19 | ACCOUNT 359 | 184 | 0 | 12 | 0 | 0 | 0 | 0 | 184 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 851 | 57,755 | 711 | 2,019 | 326 | 73 | 1,150,646 | 610 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (31) | (1,930) | (25) | (73) | (12) | (3) | (40,998) | (22) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 820 | 55,825 | 686 | 1,946 | 314 | 70 | 1,109,648 | 588 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,020 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 897 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,847 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 820 | 55,825 | 686 | 1,946 | 314 | 70 | 1,109,648 | 50,353 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 11 | 0 | 2 | 2 | 0 | 0 | 2,314 | (0) |
| 29 | ACCOUNT 361 | 29,647 | 21 | 1,379 | 18 | 61 | 9 | 2 | 29,631 | 16 |
| 30 | ACCOUNT 362 | 306,027 | 219 | 14,757 | 182 | 681 | 97 | 24 | 305,863 | 164 |
| 31 | ACCOUNT 364 | 327,648 | 1,222 | 1,992 | 248 | 951 | 106 | 63 | 327,613 | 35 |
| 32 | ACCOUNT 365 | 335,838 | 640 | 5,474 | 221 | 2,171 | 228 | 107 | 335,736 | 102 |
| 33 | ACCOUNT 366 | 106,277 | 104 | 2,318 | 64 | 874 | 91 | 40 | 106,232 | 45 |
| 34 | ACCOUNT 367 | 480,161 | 479 | 10,647 | 288 | 3,896 | 405 | 181 | 479,937 | 224 |
| 35 | ACCOUNT 368 | 493,961 | 373 | 7,677 | 316 | 4,131 | 433 | 206 | 493,935 | 26 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 283 | 119 | 44 | 234 | 36 | 42 | 329,150 | (0) |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 741 | (0) |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 283 | 119 | 44 | 234 | 36 | 42 | 329,891 | 1 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 2 | 0 | 30 | 1 | 5 | 64,974 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 181 | 0 | 366 | 103 | 53 | 48,562 | 1 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 0 | 183 | 0 | 396 | 104 | 58 | 113,536 | 1 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 9 | 1 | 0 | 1 | 0 | 0 | 216 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 176,595 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 3,361 | 44,547 | 1,383 | 13,398 | 1,509 | 723 | 2,701,498 | 614 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 27,886 | 191 | 1,248 | 2,892 | 10,054 | 2,882 | 114 |
| 47 | TRANSMISSION | 34,205 | 15,263 | 105 | 769 | 1,681 | 5,605 | 1,517 | 71 |
| 48 | DISTRIBUTION | 232,920 | 132,655 | 892 | 9,979 | 10,972 | 26,458 | 5,715 | 224 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 30,932 | 229 | 2,296 | 1,019 | 606 | 55 | 1 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 4,555 | 34 | 3,303 | 1,409 | 1,365 | 72 | 0 |
| 51 | SALES | 11,321 | 4,318 | 32 | 2,707 | 1,124 | 1,323 | 83 | 1 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 215,609 | 1,483 | 20,302 | 19,097 | 45,411 | 10,324 | 411 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 215,609 | 1,483 | 20,302 | 19,097 | 45,411 | 10,324 | 411 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 14,673 | 100 | 657 | 1,522 | 5,290 | 1,516 | 60 |
| 58 | TRANSMISSION | 18,644 | 8,320 | 57 | 419 | 916 | 3,055 | 827 | 39 |
| 59 | DISTRIBUTION | 122,506 | 69,768 | 469 | 5,248 | 5,771 | 13,916 | 3,006 | 118 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 16,266 | 121 | 1,208 | 536 | 319 | 29 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 2,393 | 18 | 1,737 | 741 | 718 | 38 | 0 |
| 62 | SALES | 5,954 | 2,269 | 17 | 1,424 | 591 | 696 | 43 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 113,689 | 782 | 10,693 | 10,077 | 23,994 | 5,459 | 218 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 113,689 | 782 | 10,693 | 10,077 | 23,994 | 5,459 | 218 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 21,301 | 146 | 953 | 2,209 | 7,680 | 2,201 | 87 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 39 | 0 | 2 | 4 | 13 | 4 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 42 | 0 | 3 | 3 | 8 | 2 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 1,092 | 8 | 103 | 97 | 230 | 52 | 2 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 22,474 | 154 | 1,061 | 2,313 | 7,931 | 2,259 | 89 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 4,672,958 | 31,749 | 270,362 | 446,095 | 1,385,277 | 369,125 | 14,885 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 4,672,958 | 31,749 | 270,362 | 446,095 | 1,385,277 | 369,125 | 14,885 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 306 | 574 | 316 | 28 | 8 | 344 | 314 |
| 47 | TRANSMISSION | 34,205 | 162 | 329 | 172 | 12 | 4 | 185 | 149 |
| 48 | DISTRIBUTION | 232,920 | 809 | 1,919 | 766 | 48 | 18 | 387 | 218 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 26 | 100 | 15 | 1 | 0 | 6 | 3 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 26 | 234 | 57 | 1 | 0 | 8 | 1 |
| 51 | SALES | 11,321 | 17 | 228 | 65 | 1 | 0 | 9 | 2 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 1,346 | 3,384 | 1,391 | 91 | 30 | 939 | 687 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 1,346 | 3,384 | 1,391 | 91 | 30 | 939 | 687 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 161 | 302 | 166 | 15 | 4 | 181 | 165 |
| 58 | TRANSMISSION | 18,644 | 88 | 179 | 94 | 6 | 2 | 101 | 81 |
| 59 | DISTRIBUTION | 122,506 | 426 | 1,010 | 403 | 25 | 10 | 204 | 115 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 14 | 53 | 8 | 0 | 0 | 3 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 14 | 123 | 30 | 1 | 0 | 4 | 1 |
| 62 | SALES | 5,954 | 9 | 120 | 34 | 1 | 0 | 5 | 1 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 712 | 1,787 | 735 | 48 | 16 | 498 | 364 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 712 | 1,787 | 735 | 48 | 16 | 498 | 364 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 234 | 438 | 241 | 22 | 6 | 263 | 240 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 7 | 17 | 7 | 0 | 0 | 5 | 3 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 241 | 457 | 248 | 22 | 6 | 268 | 243 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 41,923 | 84,987 | 42,657 | 3,431 | 1,004 | 40,198 | 34,214 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 41,923 | 84,987 | 42,657 | 3,431 | 1,004 | 40,198 | 34,214 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 79 | 404 | 6,150 | 4,073 | 1,719 | 165 | 100 | 145 |
| 47 | TRANSMISSION | 34,205 | 42 | 228 | 3,289 | 1,826 | 906 | 18 | 11 | 16 |
| 48 | DISTRIBUTION | 232,920 | 179 | 1,193 | 14,322 | 3,666 | 4,096 | 7,252 | 4,077 | 1,071 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 1 | 32 | 356 | 24 | 28 | 47 | 221 | 177 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 0 | 38 | 235 | 42 | 20 | 49 | 230 | 185 |
| 51 | SALES | 11,321 | 0 | 28 | 271 | 51 | 13 | 70 | 333 | 267 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 301 | 1,923 | 24,623 | 9,682 | 6,782 | 7,601 | 4,972 | 1,861 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 301 | 1,923 | 24,623 | 9,682 | 6,782 | 7,601 | 4,972 | 1,861 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 42 | 212 | 3,236 | 2,143 | 905 | 87 | 53 | 76 |
| 58 | TRANSMISSION | 18,644 | 23 | 124 | 1,793 | 995 | 494 | 10 | 6 | 9 |
| 59 | DISTRIBUTION | 122,506 | 94 | 627 | 7,533 | 1,928 | 2,154 | 3,814 | 2,145 | 563 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 1 | 17 | 187 | 13 | 15 | 25 | 116 | 93 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 0 | 20 | 124 | 22 | 11 | 26 | 121 | 97 |
| 62 | SALES | 5,954 | 0 | 15 | 143 | 27 | 7 | 37 | 175 | 141 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 160 | 1,015 | 13,016 | 5,128 | 3,586 | 3,999 | 2,616 | 979 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 160 | 1,015 | 13,016 | 5,128 | 3,586 | 3,999 | 2,616 | 979 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 61 | 308 | 4,697 | 3,111 | 1,313 | 126 | 77 | 111 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 1 | 8 | 4 | 2 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 0 | 4 | 1 | 1 | 2 | 1 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 2 | 10 | 125 | 49 | 34 | 38 | 25 | 9 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 63 | 319 | 4,834 | 3,165 | 1,350 | 166 | 103 | 120 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 10,470 | 57,375 | 818,601 | 452,502 | 229,347 | 154,829 | 86,650 | 28,399 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 10,470 | 57,375 | 818,601 | 452,502 | 229,347 | 154,829 | 86,650 | 28,399 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 53 | 3,441 | 45 | 89 | 17 | 5 | 63,642 | 31 |
| 47 | TRANSMISSION | 34,205 | 25 | 1,709 | 21 | 60 | 10 | 2 | 34,187 | 18 |
| 48 | DISTRIBUTION | 232,920 | 291 | 4,201 | 121 | 1,141 | 131 | 62 | 232,863 | 57 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 142 | 94 | 24 | 29 | 4 | 4 | 36,472 | 0 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 178 | 107 | 30 | 65 | 22 | 28 | 12,294 | 0 |
| 51 | SALES | 11,321 | 114 | 126 | 19 | 63 | 25 | 31 | 11,321 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 803 | 9,678 | 260 | 1,447 | 209 | 132 | 390,779 | 106 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,243 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 288 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,246 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 803 | 9,678 | 260 | 1,447 | 209 | 132 | 390,779 | 4,882 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 28 | 1,811 | 24 | 47 | 9 | 3 | 33,488 | 16 |
| 58 | TRANSMISSION | 18,644 | 14 | 932 | 11 | 33 | 5 | 1 | 18,634 | 10 |
| 59 | DISTRIBUTION | 122,506 | 153 | 2,210 | 64 | 600 | 69 | 33 | 122,476 | 30 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 75 | 50 | 13 | 15 | 2 | 2 | 19,183 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 94 | 56 | 16 | 34 | 12 | 15 | 6,466 | (0) |
| 62 | SALES | 5,954 | 60 | 66 | 10 | 33 | 13 | 17 | 5,954 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 424 | 5,125 | 138 | 762 | 110 | 71 | 206,201 | 56 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,694 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 424 | 5,125 | 138 | 762 | 110 | 71 | 206,201 | 1,901 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 40 | 2,629 | 34 | 68 | 13 | 4 | 48,613 | 24 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 4 | 0 | 0 | 0 | 0 | 82 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 1 | 0 | 0 | 0 | 0 | 69 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 4 | 49 | 1 | 7 | 1 | 1 | 1,978 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 44 | 2,683 | 35 | 75 | 14 | 5 | 50,742 | 25 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 9,809 | 402,634 | 6,219 | 24,986 | 3,597 | 1,398 | 9,725,681 | 3,941 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,263 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,735 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400,407 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 9,809 | 402,634 | 6,219 | 24,986 | 3,597 | 1,398 | 9,725,681 | 480,346 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 411,361 | 180,156 | 1,233 | 8,062 | 18,686 | 64,954 | 18,618 | 738 |
| 2 | OIL | 59,702 | 26,147 | 179 | 1,170 | 2,712 | 9,427 | 2,702 | 107 |
| 3 | GAS | 12,211 | 5,348 | 37 | 239 | 555 | 1,928 | 553 | 22 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 9,556 | 65 | 428 | 991 | 3,446 | 988 | 39 |
| 5 | FUEL INVENTORY | 505,096 | 221,207 | 1,514 | 9,899 | 22,944 | 79,755 | 22,861 | 906 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 221,207 | 1,514 | 9,899 | 22,944 | 79,755 | 22,861 | 906 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 122,383 | 837 | 5,477 | 12,694 | 44,125 | 12,648 | 501 |
| 11 | TRANSMISSION | 6,320 | 2,820 | 19 | 142 | 311 | 1,036 | 280 | 13 |
| 12 | DISTRIBUTION | 53,963 | 30,735 | 207 | 2,312 | 2,542 | 6,130 | 1,324 | 52 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5,552 | 41 | 412 | 183 | 109 | 10 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 780 | 6 | 564 | 241 | 233 | 12 | 0 |
| 15 | SALES | 2,746 | 1,046 | 8 | 657 | 273 | 321 | 20 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 163,316 | 1,118 | 9,564 | 16,244 | 51,954 | 14,294 | 566 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 163,316 | 1,118 | 9,564 | 16,244 | 51,954 | 14,294 | 566 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 384,523 | 2,632 | 19,463 | 39,188 | 131,709 | 37,155 | 1,472 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 384,523 | 2,632 | 19,463 | 39,188 | 131,709 | 37,155 | 1,472 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 411,361 | 1,979 | 3,708 | 2,041 | 183 | 49 | 2,223 | 2,027 |
| 2 | OIL | 59,702 | 287 | 538 | 296 | 27 | 7 | 323 | 294 |
| 3 | GAS | 12,211 | 59 | 110 | 61 | 5 | 1 | 66 | 60 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 105 | 197 | 108 | 10 | 3 | 118 | 108 |
| 5 | FUEL INVENTORY | 505,096 | 2,430 | 4,553 | 2,506 | 225 | 60 | 2,730 | 2,489 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 2,430 | 4,553 | 2,506 | 225 | 60 | 2,730 | 2,489 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 1,344 | 2,519 | 1,387 | 124 | 33 | 1,510 | 1,377 |
| 11 | TRANSMISSION | 6,320 | 30 | 61 | 32 | 2 | 1 | 34 | 28 |
| 12 | DISTRIBUTION | 53,963 | 187 | 445 | 178 | 11 | 4 | 90 | 51 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5 | 18 | 3 | 0 | 0 | 1 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 5 | 40 | 10 | 0 | 0 | 1 | 0 |
| 15 | SALES | 2,746 | 4 | 55 | 16 | 0 | 0 | 2 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 1,575 | 3,138 | 1,626 | 137 | 38 | 1,638 | 1,456 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 1,575 | 3,138 | 1,626 | 137 | 38 | 1,638 | 1,456 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 4,005 | 7,691 | 4,132 | 362 | 98 | 4,368 | 3,945 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 4,005 | 7,691 | 4,132 | 362 | 98 | 4,368 | 3,945 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 411,361 | 513 | 2,608 | 39,730 | 26,315 | 11,108 | 1,067 | 647 | 938 |
| 2 | OIL | 59,702 | 74 | 379 | 5,766 | 3,819 | 1,612 | 155 | 94 | 136 |
| 3 | GAS | 12,211 | 15 | 77 | 1,179 | 781 | 330 | 32 | 19 | 28 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 27 | 138 | 2,108 | 1,396 | 589 | 57 | 34 | 50 |
| 5 | FUEL INVENTORY | 505,096 | 629 | 3,202 | 48,783 | 32,311 | 13,639 | 1,311 | 794 | 1,152 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 629 | 3,202 | 48,783 | 32,311 | 13,639 | 1,311 | 794 | 1,152 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 348 | 1,772 | 26,989 | 17,876 | 7,546 | 725 | 440 | 637 |
| 11 | TRANSMISSION | 6,320 | 8 | 42 | 608 | 337 | 167 | 3 | 2 | 3 |
| 12 | DISTRIBUTION | 53,963 | 41 | 276 | 3,318 | 849 | 949 | 1,680 | 945 | 248 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 0 | 6 | 64 | 4 | 5 | 8 | 40 | 32 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 0 | 6 | 40 | 7 | 3 | 8 | 39 | 32 |
| 15 | SALES | 2,746 | 0 | 7 | 66 | 12 | 3 | 17 | 81 | 65 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 397 | 2,109 | 31,085 | 19,085 | 8,673 | 2,441 | 1,547 | 1,017 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 397 | 2,109 | 31,085 | 19,085 | 8,673 | 2,441 | 1,547 | 1,017 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 1,026 | 5,311 | 79,868 | 51,396 | 22,312 | 3,752 | 2,341 | 2,169 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 1,026 | 5,311 | 79,868 | 51,396 | 22,312 | 3,752 | 2,341 | 2,169 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 411,361 | 340 | 22,231 | 290 | 574 | 113 | 31 | 411,162 | 199 |
| 2 | OIL | 59,702 | 49 | 3,227 | 42 | 83 | 16 | 5 | 59,673 | 29 |
| 3 | GAS | 12,211 | 10 | 660 | 9 | 17 | 3 | 1 | 12,205 | 6 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 18 | 1,179 | 15 | 30 | 6 | 2 | 21,811 | 11 |
| 5 | FUEL INVENTORY | 505,096 | 417 | 27,297 | 356 | 704 | 138 | 39 | 504,851 | 245 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,894 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,041 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 417 | 27,297 | 356 | 704 | 138 | 39 | 504,851 | 46,180 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 231 | 15,102 | 197 | 390 | 76 | 21 | 279,309 | 135 |
| 11 | TRANSMISSION | 6,320 | 5 | 316 | 4 | 11 | 2 | 0 | 6,317 | 3 |
| 12 | DISTRIBUTION | 53,963 | 67 | 973 | 28 | 264 | 30 | 14 | 53,950 | 13 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 26 | 17 | 4 | 5 | 1 | 1 | 6,547 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 30 | 18 | 5 | 11 | 4 | 5 | 2,100 | 0 |
| 15 | SALES | 2,746 | 28 | 31 | 5 | 15 | 6 | 8 | 2,746 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 387 | 16,457 | 243 | 696 | 119 | 49 | 350,969 | 151 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,223 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,793 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,510 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 387 | 16,457 | 243 | 696 | 119 | 49 | 350,969 | 19,677 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 804 | 43,754 | 599 | 1,400 | 257 | 88 | 855,820 | 396 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,223 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,687 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,551 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 804 | 43,754 | 599 | 1,400 | 257 | 88 | 855,820 | 65,857 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 20,986 | 144 | 1,061 | 2,315 | 7,704 | 2,052 | 89 |
| 3 | LEVEL C | 30,113 | 13,702 | 94 | 709 | 1,530 | 5,048 | 1,325 | 59 |
| 4 | TOTAL TRANSMISSION | 76,568 | 34,688 | 238 | 1,770 | 3,845 | 12,752 | 3,377 | 148 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 17,354 | 7,894 | 54 | 409 | 882 | 2,909 | 763 | 34 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 7,894 | 54 | 409 | 882 | 2,909 | 763 | 34 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,582 | 292 | 2,179 | 4,727 | 15,661 | 4,140 | 182 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 42,582 | 292 | 2,179 | 4,727 | 15,661 | 4,140 | 182 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 41,822 | 285 | 2,514 | 4,049 | 12,338 | 3,246 | 134 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 41,822 | 285 | 2,514 | 4,049 | 12,338 | 3,246 | 134 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 255,214 | 1,866 | 30,910 | 25,291 | 56,416 | 13,051 | 511 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 255,214 | 1,866 | 30,910 | 25,291 | 56,416 | 13,051 | 511 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (14,798) | (101) | (662) | (1,535) | (5,335) | (1,529) | (61) |
| 26 | TRANSMISSION | (32,623) | (14,562) | (100) | (733) | (1,603) | (5,345) | (1,447) | (67) |
| 27 | DISTRIBUTION | (68,004) | (38,733) | (260) | (2,913) | (3,203) | (7,725) | (1,668) | (66) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (30,218) | (224) | (2,243) | (996) | (592) | (54) | (1) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (4,235) | (31) | (3,070) | (1,310) | (1,269) | (67) | 0 |
| 30 | SALES | (14,964) | (5,706) | (42) | (3,578) | (1,485) | (1,749) | (109) | (1) |
| 31 | OPERATING RESERVES | (196,442) | (108,252) | (758) | (13,199) | (10,132) | (22,015) | (4,874) | (196) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (108,252) | (758) | (13,199) | (10,132) | (22,015) | (4,874) | (196) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 229,744 | 1,572 | 10,281 | 23,829 | 82,833 | 23,743 | 941 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (91,319) | (625) | (4,087) | (9,472) | (32,925) | (9,437) | (374) |
| 38 | NET NUCLEAR FUEL | 316,070 | 138,425 | 947 | 6,194 | 14,357 | 49,908 | 14,306 | 567 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 219 | 453 | 230 | 17 | 5 | 226 | 218 |
| 3 | LEVEL C | 30,113 | 142 | 299 | 149 | 10 | 3 | 144 | 140 |
| 4 | TOTAL TRANSMISSION | 76,568 | 361 | 752 | 379 | 27 | 8 | 370 | 358 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 17,354 | 82 | 172 | 86 | 6 | 2 | 83 | 81 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 82 | 172 | 86 | 6 | 2 | 83 | 81 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 443 | 924 | 465 | 33 | 10 | 453 | 439 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 443 | 924 | 465 | 33 | 10 | 453 | 439 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 371 | 766 | 377 | 29 | 9 | 353 | 295 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 371 | 766 | 377 | 29 | 9 | 353 | 295 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 1,639 | 4,482 | 1,794 | 125 | 34 | 1,408 | 1,136 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 1,639 | 4,482 | 1,794 | 125 | 34 | 1,408 | 1,136 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (163) | (305) | (168) | (15) | (4) | (183) | (167) |
| 26 | TRANSMISSION | (32,623) | (154) | (314) | (164) | (11) | (4) | (176) | (142) |
| 27 | DISTRIBUTION | (68,004) | (236) | (560) | (224) | (14) | (5) | (113) | (64) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (26) | (98) | (15) | (1) | 0 | (6) | (3) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (25) | (218) | (53) | (1) | 0 | (7) | (1) |
| 30 | SALES | (14,964) | (22) | (301) | (85) | (2) | 0 | (12) | (3) |
| 31 | OPERATING RESERVES | (196,442) | (626) | (1,796) | (709) | (44) | (13) | (497) | (380) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (626) | (1,796) | (709) | (44) | (13) | (497) | (380) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 2,523 | 4,728 | 2,603 | 233 | 62 | 2,834 | 2,585 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (1,003) | (1,879) | (1,035) | (93) | (25) | (1,127) | (1,028) |
| 38 | NET NUCLEAR FUEL | 316,070 | 1,520 | 2,849 | 1,568 | 140 | 37 | 1,707 | 1,557 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 58 | 314 | 4,224 | 2,461 | 1,252 | 21 | 13 | 18 |
| 3 | LEVEL C | 30,113 | 37 | 206 | 2,705 | 1,501 | 812 | 0 | 0 | 0 |
| 4 | TOTAL TRANSMISSION | 76,568 | 95 | 520 | 6,929 | 3,962 | 2,064 | 21 | 13 | 18 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 17,354 | 22 | 119 | 1,559 | 865 | 468 | 0 | 0 | 0 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 22 | 119 | 1,559 | 865 | 468 | 0 | 0 | 0 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 117 | 639 | 8,488 | 4,827 | 2,532 | 21 | 13 | 18 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 117 | 639 | 8,488 | 4,827 | 2,532 | 21 | 13 | 18 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 92 | 513 | 7,222 | 3,878 | 2,023 | 792 | 468 | 237 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 92 | 513 | 7,222 | 3,878 | 2,023 | 792 | 468 | 237 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 361 | 2,260 | 35,264 | 19,226 | 8,034 | 7,149 | 5,626 | 2,582 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 361 | 2,260 | 35,264 | 19,226 | 8,034 | 7,149 | 5,626 | 2,582 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (42) | (214) | (3,263) | (2,162) | (912) | (88) | (53) | (77) |
| 26 | TRANSMISSION | (32,623) | (40) | (217) | (3,137) | (1,741) | (864) | (17) | (10) | (15) |
| 27 | DISTRIBUTION | (68,004) | (52) | (348) | (4,181) | (1,070) | (1,196) | (2,117) | (1,190) | (313) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (1) | (31) | (347) | (24) | (27) | (46) | (216) | (173) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | 0 | (35) | (219) | (39) | (19) | (45) | (213) | (172) |
| 30 | SALES | (14,964) | 0 | (37) | (359) | (67) | (17) | (93) | (441) | (353) |
| 31 | OPERATING RESERVES | (196,442) | (135) | (882) | (11,506) | (5,103) | (3,035) | (2,406) | (2,123) | (1,103) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (135) | (882) | (11,506) | (5,103) | (3,035) | (2,406) | (2,123) | (1,103) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 654 | 3,326 | 50,665 | 33,559 | 14,165 | 1,360 | 826 | 1,196 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (260) | (1,322) | (20,139) | (13,339) | (5,631) | (541) | (328) | (476) |
| 38 | NET NUCLEAR FUEL | 316,070 | 394 | 2,004 | 30,526 | 20,220 | 8,534 | 819 | 498 | 720 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 35 | 2,186 | 29 | 83 | 13 | 3 | 46,429 | 25 |
| 3 | LEVEL C | 30,113 | 22 | 1,374 | 18 | 56 | 9 | 2 | 30,096 | 17 |
| 4 | TOTAL TRANSMISSION | 76,568 | 57 | 3,560 | 47 | 139 | 22 | 5 | 76,525 | 43 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 17,354 | 13 | 792 | 10 | 33 | 5 | 1 | 17,344 | 10 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 13 | 792 | 10 | 33 | 5 | 1 | 17,344 | 10 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 70 | 4,352 | 57 | 172 | 27 | 6 | 93,869 | 52 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 70 | 4,352 | 57 | 172 | 27 | 6 | 93,869 | 52 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 86 | 3,498 | 54 | 229 | 33 | 13 | 85,726 | 35 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,070 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 86 | 3,498 | 54 | 229 | 33 | 13 | 85,726 | 1,368 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 1,348 | 14,186 | 382 | 1,340 | 264 | 207 | 492,106 | 138 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,276 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,026 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,655 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 1,348 | 14,186 | 382 | 1,340 | 264 | 207 | 492,106 | 24,095 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (28) | (1,826) | (24) | (47) | (9) | (3) | (33,774) | (16) |
| 26 | TRANSMISSION | (32,623) | (24) | (1,630) | (20) | (58) | (9) | (2) | (32,606) | (17) |
| 27 | DISTRIBUTION | (68,004) | (85) | (1,227) | (35) | (333) | (38) | (18) | (67,987) | (17) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (139) | (92) | (24) | (28) | (4) | (4) | (35,633) | 0 |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (165) | (99) | (28) | (60) | (21) | (26) | (11,428) | 0 |
| 30 | SALES | (14,964) | (151) | (167) | (26) | (84) | (33) | (41) | (14,964) | 0 |
| 31 | OPERATING RESERVES | (196,442) | (592) | (5,041) | (157) | (610) | (114) | (94) | (196,392) | (50) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (601) |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (483) |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,446) |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (592) | (5,041) | (157) | (610) | (114) | (94) | (196,392) | (6,580) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 434 | 28,351 | 370 | 733 | 144 | 40 | 524,334 | 254 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (172) | (11,269) | (147) | (291) | (57) | (16) | (208,417) | (101) |
| 38 | NET NUCLEAR FUEL | 316,070 | 262 | 17,082 | 223 | 442 | 87 | 24 | 315,917 | 153 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 557,791 | 3,816 | 24,961 | 57,855 | 201,108 | 57,644 | 2,284 |
| 40 | TRANSMISSION | 506,897 | 226,205 | 1,552 | 11,394 | 24,907 | 83,057 | 22,488 | 1,047 |
| 41 | DISTRIBUTION | 942,331 | 536,687 | 3,607 | 40,372 | 44,388 | 107,042 | 23,120 | 908 |
| 42 | GENERAL PLANT | 108,947 | 60,092 | 413 | 5,658 | 5,322 | 12,657 | 2,878 | 115 |
| 43 | NUCLEAR FUEL | 12,436 | 5,446 | 37 | 244 | 565 | 1,964 | 563 | 22 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 1,386,221 | 9,425 | 82,629 | 133,037 | 405,828 | 106,693 | 4,376 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (4,796) | (33) | (215) | (498) | (1,729) | (496) | (20) |
| 46 | TRANSMISSION | 44,577 | 19,893 | 136 | 1,002 | 2,190 | 7,304 | 1,978 | 92 |
| 47 | DISTRIBUTION | (21,825) | (12,430) | (84) | (935) | (1,028) | (2,479) | (535) | (21) |
| 48 | GENERAL PLANT | 48,667 | 26,843 | 185 | 2,527 | 2,378 | 5,654 | 1,285 | 51 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 29,510 | 204 | 2,379 | 3,042 | 8,750 | 2,232 | 102 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 1,415,731 | 9,629 | 85,008 | 136,079 | 414,578 | 108,925 | 4,478 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 1,415,731 | 9,629 | 85,008 | 136,079 | 414,578 | 108,925 | 4,478 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 3,859 | 26 | 173 | 400 | 1,391 | 399 | 16 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 25,818 | 176 | 1,534 | 2,484 | 7,612 | 2,010 | 82 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 1,357 | 9 | 68 | 149 | 497 | 132 | 6 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 1,283 | 9 | 57 | 133 | 462 | 133 | 5 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 3,790 | 26 | 258 | 344 | 940 | 225 | 10 |
| 60 | NUCLEAR OUTAGE | 9,859 | 4,316 | 30 | 193 | 448 | 1,557 | 446 | 18 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 3,043 | 21 | 136 | 316 | 1,098 | 315 | 12 |
| 62 | DSM DEFERRED COSTS | 2,263 | 992 | 7 | 44 | 103 | 357 | 102 | 4 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 11,764 | 86 | 1,425 | 1,166 | 2,601 | 602 | 24 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 89,670 | 656 | 10,860 | 8,886 | 19,822 | 4,585 | 180 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 5,055 | 35 | 226 | 524 | 1,822 | 522 | 21 |
| 66 | TAX LEGISLATION | 60,903 | 32,434 | 219 | 3,590 | 3,071 | 7,289 | 1,718 | 66 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 2,591 | 18 | 116 | 268 | 933 | 267 | 11 |
| 68 | ACCOUNT 283 | 368,182 | 185,972 | 1,318 | 18,680 | 18,292 | 46,381 | 11,456 | 455 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 185,972 | 1,318 | 18,680 | 18,292 | 46,381 | 11,456 | 455 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 6,126 | 11,480 | 6,319 | 566 | 150 | 6,882 | 6,276 |
| 40 | TRANSMISSION | 506,897 | 2,394 | 4,880 | 2,548 | 175 | 57 | 2,742 | 2,208 |
| 41 | DISTRIBUTION | 942,331 | 3,273 | 7,765 | 3,101 | 194 | 73 | 1,565 | 882 |
| 42 | GENERAL PLANT | 108,947 | 375 | 943 | 388 | 25 | 8 | 262 | 191 |
| 43 | NUCLEAR FUEL | 12,436 | 60 | 112 | 62 | 6 | 1 | 67 | 61 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 12,228 | 25,180 | 12,418 | 966 | 289 | 11,518 | 9,618 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (53) | (99) | (54) | (5) | (1) | (59) | (54) |
| 46 | TRANSMISSION | 44,577 | 211 | 429 | 224 | 15 | 5 | 241 | 194 |
| 47 | DISTRIBUTION | (21,825) | (76) | (180) | (72) | (5) | (2) | (36) | (20) |
| 48 | GENERAL PLANT | 48,667 | 168 | 421 | 173 | 11 | 4 | 117 | 86 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 250 | 571 | 271 | 16 | 6 | 263 | 206 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 12,478 | 25,751 | 12,689 | 982 | 295 | 11,781 | 9,824 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 12,478 | 25,751 | 12,689 | 982 | 295 | 11,781 | 9,824 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 42 | 79 | 44 | 4 | 1 | 48 | 43 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 230 | 471 | 233 | 18 | 5 | 218 | 183 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 14 | 29 | 15 | 1 | 0 | 15 | 14 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 14 | 26 | 15 | 1 | 0 | 16 | 14 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 28 | 63 | 28 | 2 | 1 | 21 | 15 |
| 60 | NUCLEAR OUTAGE | 9,859 | 47 | 89 | 49 | 4 | 1 | 53 | 49 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 33 | 63 | 34 | 3 | 1 | 38 | 34 |
| 62 | DSM DEFERRED COSTS | 2,263 | 11 | 20 | 11 | 1 | 0 | 12 | 11 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 76 | 207 | 83 | 6 | 2 | 65 | 52 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 576 | 1,575 | 630 | 44 | 12 | 495 | 399 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 56 | 104 | 57 | 5 | 1 | 62 | 57 |
| 66 | TAX LEGISLATION | 60,903 | 219 | 556 | 241 | 15 | 0 | 175 | 139 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 28 | 53 | 29 | 3 | 1 | 32 | 29 |
| 68 | ACCOUNT 283 | 368,182 | 1,374 | 3,335 | 1,469 | 107 | 25 | 1,250 | 1,039 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 1,374 | 3,335 | 1,469 | 107 | 25 | 1,250 | 1,039 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 1,588 | 8,075 | 123,009 | 81,476 | 34,392 | 3,303 | 2,005 | 2,905 |
| 40 | TRANSMISSION | 506,897 | 624 | 3,378 | 48,745 | 27,057 | 13,425 | 265 | 161 | 234 |
| 41 | DISTRIBUTION | 942,331 | 724 | 4,825 | 57,941 | 14,832 | 16,571 | 29,338 | 16,496 | 4,333 |
| 42 | GENERAL PLANT | 108,947 | 84 | 536 | 6,863 | 2,699 | 1,891 | 2,118 | 1,386 | 519 |
| 43 | NUCLEAR FUEL | 12,436 | 16 | 79 | 1,201 | 796 | 336 | 32 | 20 | 28 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 3,036 | 16,893 | 237,759 | 126,860 | 66,615 | 35,056 | 20,068 | 8,019 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (14) | (69) | (1,058) | (701) | (296) | (28) | (17) | (25) |
| 46 | TRANSMISSION | 44,577 | 55 | 297 | 4,287 | 2,379 | 1,181 | 23 | 14 | 21 |
| 47 | DISTRIBUTION | (21,825) | (17) | (112) | (1,342) | (344) | (384) | (679) | (382) | (100) |
| 48 | GENERAL PLANT | 48,667 | 38 | 239 | 3,066 | 1,206 | 845 | 946 | 619 | 232 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 62 | 355 | 4,953 | 2,540 | 1,346 | 262 | 234 | 128 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 3,098 | 17,248 | 242,712 | 129,400 | 67,961 | 35,318 | 20,302 | 8,147 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 3,098 | 17,248 | 242,712 | 129,400 | 67,961 | 35,318 | 20,302 | 8,147 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 11 | 56 | 851 | 564 | 238 | 23 | 14 | 20 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 57 | 316 | 4,469 | 2,419 | 1,252 | 632 | 363 | 150 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 4 | 20 | 273 | 159 | 81 | 1 | 1 | 1 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 4 | 19 | 283 | 187 | 79 | 8 | 5 | 7 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 7 | 41 | 527 | 206 | 148 | 148 | 83 | 23 |
| 60 | NUCLEAR OUTAGE | 9,859 | 12 | 63 | 952 | 631 | 266 | 26 | 16 | 22 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 9 | 44 | 672 | 445 | 188 | 18 | 11 | 16 |
| 62 | DSM DEFERRED COSTS | 2,263 | 3 | 14 | 219 | 145 | 61 | 6 | 4 | 5 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 17 | 104 | 1,626 | 886 | 370 | 330 | 259 | 119 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 127 | 794 | 12,390 | 6,755 | 2,823 | 2,512 | 1,977 | 907 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 14 | 73 | 1,115 | 738 | 312 | 30 | 18 | 26 |
| 66 | TAX LEGISLATION | 60,903 | 44 | 292 | 3,963 | 1,967 | 1,067 | 673 | 563 | 300 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 7 | 37 | 571 | 378 | 160 | 15 | 9 | 13 |
| 68 | ACCOUNT 283 | 368,182 | 316 | 1,873 | 27,911 | 15,480 | 7,045 | 4,422 | 3,323 | 1,609 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 316 | 1,873 | 27,911 | 15,480 | 7,045 | 4,422 | 3,323 | 1,609 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 1,053 | 68,832 | 898 | 1,779 | 348 | 96 | 1,273,017 | 617 |
| 40 | TRANSMISSION | 506,897 | 374 | 25,328 | 313 | 896 | 143 | 32 | 506,629 | 268 |
| 41 | DISTRIBUTION | 942,331 | 1,177 | 16,996 | 490 | 4,617 | 530 | 252 | 942,099 | 232 |
| 42 | GENERAL PLANT | 108,947 | 224 | 2,698 | 73 | 404 | 58 | 37 | 108,917 | 30 |
| 43 | NUCLEAR FUEL | 12,436 | 10 | 672 | 9 | 17 | 3 | 1 | 12,430 | 6 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 2,838 | 114,526 | 1,783 | 7,713 | 1,082 | 418 | 2,843,092 | 1,153 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (9) | (592) | (8) | (15) | (3) | (1) | (10,948) | (5) |
| 46 | TRANSMISSION | 44,577 | 33 | 2,227 | 27 | 79 | 13 | 3 | 44,553 | 24 |
| 47 | DISTRIBUTION | (21,825) | (27) | (394) | (11) | (107) | (12) | (6) | (21,820) | (5) |
| 48 | GENERAL PLANT | 48,667 | 100 | 1,205 | 32 | 180 | 26 | 17 | 48,654 | 13 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 97 | 2,446 | 40 | 137 | 24 | 13 | 60,439 | 27 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 2,935 | 116,972 | 1,823 | 7,850 | 1,106 | 431 | 2,903,531 | 1,180 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,309 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,621 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,298 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 2,935 | 116,972 | 1,823 | 7,850 | 1,106 | 431 | 2,903,531 | 81,408 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 7 | 476 | 6 | 12 | 2 | 1 | 8,806 | 4 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 53 | 2,173 | 34 | 141 | 20 | 8 | 53,161 | 22 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 2 | 141 | 2 | 5 | 1 | 0 | 2,997 | 2 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 2 | 158 | 2 | 4 | 1 | 0 | 2,927 | 1 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 8 | 208 | 4 | 28 | 3 | 1 | 7,186 | 2 |
| 60 | NUCLEAR OUTAGE | 9,859 | 8 | 533 | 7 | 14 | 3 | 1 | 9,854 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 6 | 376 | 5 | 10 | 2 | 1 | 6,950 | 3 |
| 62 | DSM DEFERRED COSTS | 2,263 | 2 | 122 | 2 | 3 | 1 | 0 | 2,262 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 62 | 654 | 18 | 62 | 12 | 10 | 22,688 | 6 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 473 | 4,984 | 134 | 471 | 93 | 73 | 172,903 | 48 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 10 | 624 | 8 | 16 | 3 | 1 | 11,535 | 6 |
| 66 | TAX LEGISLATION | 60,903 | 161 | 1,842 | 51 | 175 | 29 | 22 | 60,881 | 22 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 5 | 319 | 4 | 8 | 2 | 0 | 5,907 | 3 |
| 68 | ACCOUNT 283 | 368,182 | 799 | 12,610 | 277 | 949 | 172 | 118 | 368,057 | 125 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 906 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 895 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,691 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 799 | 12,610 | 277 | 949 | 172 | 118 | 368,057 | 10,617 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 73 | PRODUCTION | (249) | (112) | (1) | (5) | (11) | (39) | (11) | 0 |
| 74 | TRANSMISSION | (87) | (42) | 0 | (2) | (4) | (14) | (4) | 0 |
| 75 | DISTRIBUTION | (377) | (216) | (1) | (16) | (18) | (43) | (9) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | (88) | (1) | (7) | (3) | (2) | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (13) | 0 | (9) | (4) | (4) | 0 | 0 |
| 78 | SALES | (44) | (20) | 0 | (11) | (4) | (5) | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (491) | (3) | (50) | (44) | (107) | (24) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (594) | (4) | (27) | (62) | (215) | (62) | (2) |
| 81 | TRANSMISSION | (490) | (221) | (2) | (11) | (24) | (80) | (22) | (1) |
| 82 | DISTRIBUTION | (1,266) | (723) | (5) | (54) | (60) | (144) | (31) | (1) |
| 83 | CUSTOMER ACCOUNTING | (636) | (540) | (4) | (40) | (18) | (11) | (1) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (76) | (1) | (55) | (23) | (23) | (1) | 0 |
| 85 | SALES | (269) | (103) | (1) | (64) | (27) | (31) | (2) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (2,257) | (17) | (251) | (214) | (504) | (119) | (4) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4,809) | (36) | (357) | (158) | (91) | (2) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (21,374) | (144) | (1,427) | (1,893) | (5,220) | (1,279) | (50) |
| 89 | GE PURCHASING CARD | (346) | (179) | (1) | (22) | (18) | (40) | (9) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (1,220) | (9) | (148) | (121) | (270) | (62) | (2) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (152,268) | (1,066) | (18,566) | (14,252) | (30,966) | (6,856) | (276) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (61,883) | (423) | (4,006) | (5,964) | (17,810) | (4,651) | (191) |
| 94 | ACCOUNT 190 | (456,857) | (244,481) | (1,699) | (24,827) | (22,664) | (55,008) | (13,002) | (523) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (244,481) | (1,699) | (24,827) | (22,664) | (55,008) | (13,002) | (523) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 1,357,222 | 9,248 | 78,861 | 131,707 | 405,951 | 107,379 | 4,410 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 1,357,222 | 9,248 | 78,861 | 131,707 | 405,951 | 107,379 | 4,410 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 73 | PRODUCTION | (249) | (1) | (2) | (1) | 0 | 0 | (1) | (1) |
| 74 | TRANSMISSION | (87) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 75 | DISTRIBUTION | (377) | (1) | (3) | (1) | 0 | 0 | (1) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 78 | SALES | (44) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (2) | (8) | (2) | 0 | 0 | (2) | (1) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (7) | (12) | (7) | (1) | 0 | (7) | (7) |
| 81 | TRANSMISSION | (490) | (2) | (5) | (2) | 0 | 0 | (3) | (2) |
| 82 | DISTRIBUTION | (1,266) | (4) | (10) | (4) | 0 | 0 | (2) | (1) |
| 83 | CUSTOMER ACCOUNTING | (636) | 0 | (2) | 0 | 0 | 0 | 0 | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | 0 | (4) | (1) | 0 | 0 | 0 | 0 |
| 85 | SALES | (269) | 0 | (5) | (2) | 0 | 0 | 0 | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (13) | (38) | (16) | (1) | 0 | (12) | (10) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4) | (15) | (1) | 0 | 0 | 0 | 0 |
| 88 | COST OF REMOVAL | (40,663) | (159) | (346) | (156) | (12) | (4) | (118) | (92) |
| 89 | GE PURCHASING CARD | (346) | (1) | (3) | (1) | 0 | 0 | (1) | (1) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (8) | (21) | (9) | (1) | 0 | (7) | (5) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (881) | (2,526) | (997) | (62) | (18) | (699) | (535) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (535) | (1,124) | (547) | (42) | (12) | (503) | (420) |
| 94 | ACCOUNT 190 | (456,857) | (1,603) | (4,081) | (1,729) | (118) | (34) | (1,342) | (1,064) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (1,603) | (4,081) | (1,729) | (118) | (34) | (1,342) | (1,064) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 12,249 | 25,005 | 12,429 | 971 | 286 | 11,689 | 9,799 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 12,249 | 25,005 | 12,429 | 971 | 286 | 11,689 | 9,799 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 73 | PRODUCTION | (249) | 0 | (2) | (24) | (16) | (7) | (1) | 0 | (1) |
| 74 | TRANSMISSION | (87) | 0 | (1) | (8) | (5) | (2) | 0 | 0 | 0 |
| 75 | DISTRIBUTION | (377) | 0 | (2) | (23) | (6) | (7) | (12) | (7) | (2) |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | 0 |
| 78 | SALES | (44) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 79 | TOTAL I & D RESERVE | (894) | 0 | (5) | (58) | (27) | (16) | (13) | (10) | (5) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (2) | (9) | (131) | (87) | (37) | (4) | (2) | (3) |
| 81 | TRANSMISSION | (490) | (1) | (3) | (47) | (26) | (13) | 0 | 0 | 0 |
| 82 | DISTRIBUTION | (1,266) | (1) | (6) | (78) | (20) | (22) | (39) | (22) | (6) |
| 83 | CUSTOMER ACCOUNTING | (636) | 0 | (1) | (6) | 0 | 0 | (1) | (4) | (3) |
| 84 | CUSTOMER ASSISTANCE | (204) | 0 | (1) | (4) | (1) | 0 | (1) | (4) | (3) |
| 85 | SALES | (269) | 0 | (1) | (6) | (1) | 0 | (2) | (8) | (6) |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (4) | (21) | (272) | (135) | (72) | (47) | (40) | (21) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | 0 | (5) | (4) | 0 | (3) | (9) | (42) | (34) |
| 88 | COST OF REMOVAL | (40,663) | (38) | (225) | (2,976) | (1,294) | (843) | (879) | (496) | (156) |
| 89 | GE PURCHASING CARD | (346) | 0 | (2) | (25) | (14) | (6) | (5) | (4) | (2) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (2) | (11) | (169) | (92) | (38) | (34) | (27) | (12) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (190) | (1,241) | (16,184) | (7,178) | (4,269) | (3,384) | (2,986) | (1,551) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (132) | (739) | (10,456) | (5,598) | (2,898) | (1,535) | (913) | (377) |
| 94 | ACCOUNT 190 | (456,857) | (366) | (2,249) | (30,144) | (14,338) | (8,145) | (5,906) | (4,518) | (2,158) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (366) | (2,249) | (30,144) | (14,338) | (8,145) | (5,906) | (4,518) | (2,158) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 3,048 | 16,872 | 240,479 | 130,542 | 66,861 | 33,834 | 19,107 | 7,598 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 3,048 | 16,872 | 240,479 | 130,542 | 66,861 | 33,834 | 19,107 | 7,598 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 73 | PRODUCTION | (249) | 0 | (13) | 0 | 0 | 0 | 0 | (249) | 0 |
| 74 | TRANSMISSION | (87) | 0 | (4) | 0 | 0 | 0 | 0 | (87) | 0 |
| 75 | DISTRIBUTION | (377) | 0 | (7) | 0 | (2) | 0 | 0 | (377) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | 0 | 0 | 0 | 0 | (104) | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | 0 | 0 | 0 | 0 | 0 | (33) | 0 |
| 78 | SALES | (44) | 0 | 0 | 0 | 0 | 0 | 0 | (44) | 0 |
| 79 | TOTAL I & D RESERVE | (894) | 0 | (24) | 0 | (2) | 0 | 0 | (894) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (1) | (73) | (1) | (2) | 0 | 0 | (1,359) | (1) |
| 81 | TRANSMISSION | (490) | 0 | (24) | 0 | (1) | 0 | 0 | (490) | 0 |
| 82 | DISTRIBUTION | (1,266) | (2) | (23) | (1) | (6) | (1) | 0 | (1,266) | 0 |
| 83 | CUSTOMER ACCOUNTING | (636) | (2) | (2) | 0 | (1) | 0 | 0 | (636) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (3) | (2) | 0 | (1) | 0 | 0 | (204) | 0 |
| 85 | SALES | (269) | (3) | (3) | 0 | (2) | (1) | (1) | (269) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (11) | (127) | (2) | (13) | (2) | (1) | (4,224) | (1) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (27) | (1) | (5) | (4) | (1) | (1) | (5,609) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (45) | (1,221) | (24) | (152) | (19) | (8) | (40,650) | (13) |
| 89 | GE PURCHASING CARD | (346) | (1) | (10) | 0 | (1) | 0 | 0 | (346) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (6) | (68) | (2) | (6) | (1) | (1) | (2,352) | (1) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (833) | (7,091) | (221) | (858) | (160) | (132) | (276,246) | (70) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (144) | (5,007) | (81) | (340) | (49) | (21) | (126,401) | (50) |
| 94 | ACCOUNT 190 | (456,857) | (1,067) | (13,549) | (335) | (1,376) | (232) | (164) | (456,722) | (135) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,582) |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (781) |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,138) |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (1,067) | (13,549) | (335) | (1,376) | (232) | (164) | (456,722) | (10,636) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 2,667 | 116,033 | 1,765 | 7,423 | 1,046 | 385 | 2,814,866 | 1,170 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,633 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,735 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,851 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 2,667 | 116,033 | 1,765 | 7,423 | 1,046 | 385 | 2,814,866 | 81,389 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (L) | |
| 66 | (U) | Allocated on Total Headcount from Schedule 2.60 |
| 67 | (A) | |
| 69 | (G) | |
| 70 | (H) | |
| 71 | (I) | |
| 73 | (L) | |
| 74 | (M) | |
| 75 | (N) | |
| 76 | (O) | |
| 77 | (P) | |
| 78 | (Q) | |
| 80 | (L) | |
| 81 | (M) | |
| 82 | (N) | |
| 83 | (O) | |
| 84 | (P) | |
| 85 | (Q) | |
| 87 | (V) | Allocated per Total Number of Customers from Schedule 2.60. |
| 88 | (W) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 89 | (K) | |
| 90 | (K) | |
| 91 | (L) | |
| 92 | (X) | Allocated per Total Operating Reserves from Schedule 2.03. |
| 93 | (Y) | Allocated per Total of Accounts 281, 282, and 283. |
| 95 | (G) | |
| 96 | (H) | |
| 97 | (I) | |
| 100 | (G) | |
| 101 | (H) | |
| 102 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 1,613,286 | 11,579 | 133,943 | 219,417 | 647,390 | 160,342 | 5,350 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 1,082,802 | 7,728 | 50,157 | 126,587 | 493,842 | 154,630 | 6,553 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 2,696,088 | 19,308 | 184,100 | 346,004 | 1,141,232 | 314,972 | 11,902 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 8 | 0 | 0 | 1 | 3 | 1 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 41 | 0 | 2 | 5 | 19 | 6 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 10,652 | 76 | 478 | 1,200 | 4,669 | 1,459 | 62 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 1,412 | 10 | 63 | 159 | 618 | 193 | 8 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 49 | 0 | 2 | 6 | 22 | 7 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 10,322 | 73 | 463 | 1,163 | 4,524 | 1,414 | 60 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 453 | 3 | 20 | 51 | 198 | 62 | 3 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 2,982 | 20 | 133 | 309 | 1,075 | 308 | 12 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 1,103,776 | 7,877 | 51,098 | 128,950 | 503,035 | 157,503 | 6,675 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 1,618,231 | 11,612 | 134,163 | 219,948 | 649,325 | 160,919 | 5,373 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 2,722,007 | 19,490 | 185,261 | 348,898 | 1,152,360 | 318,422 | 12,047 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 13,920 | 103 | 1,033 | 456 | 263 | 5 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 42,244 | 313 | 3,098 | 1,374 | 762 | 10 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 2,039 | 14 | 91 | 211 | 735 | 211 | 8 |
| 33 | TRANSMISSION | 33 | 16 | 0 | 1 | 2 | 5 | 1 | 0 |
| 34 | DISTRIBUTION | 34,662 | 19,741 | 133 | 1,485 | 1,633 | 3,937 | 850 | 33 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 21,796 | 147 | 1,577 | 1,846 | 4,677 | 1,062 | 41 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 21,796 | 147 | 1,577 | 1,846 | 4,677 | 1,062 | 41 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 20,063 | 40,977 | 21,616 | 1,984 | 393 | 16,379 | 11,107 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 14,643 | 23,428 | 15,266 | 1,681 | 360 | 22,202 | 17,268 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 34,705 | 64,405 | 36,882 | 3,665 | 753 | 38,582 | 28,375 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 141 | 223 | 137 | 17 | 3 | 204 | 184 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 19 | 30 | 18 | 2 | 0 | 27 | 24 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 136 | 216 | 133 | 17 | 3 | 198 | 178 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 6 | 9 | 6 | 1 | 0 | 9 | 8 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 33 | 61 | 34 | 3 | 1 | 37 | 34 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 14,920 | 23,867 | 15,536 | 1,715 | 366 | 22,604 | 17,630 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 20,123 | 41,079 | 21,676 | 1,990 | 394 | 16,454 | 11,175 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 35,042 | 64,946 | 37,212 | 3,705 | 760 | 39,059 | 28,805 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 12 | 45 | 4 | 0 | 0 | 0 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 35 | 130 | 8 | 0 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 22 | 42 | 23 | 2 | 1 | 25 | 23 |
| 33 | TRANSMISSION | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | DISTRIBUTION | 34,662 | 120 | 286 | 114 | 7 | 3 | 58 | 32 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 142 | 328 | 137 | 9 | 4 | 83 | 55 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 142 | 328 | 137 | 9 | 4 | 83 | 55 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 3,762 | 24,661 | 377,121 | 202,113 | 62,814 | 50,107 | 34,224 | 17,795 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 4,552 | 20,514 | 552,962 | 475,549 | 77,452 | 17,929 | 11,545 | 16,733 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 8,314 | 45,175 | 930,083 | 677,662 | 140,266 | 68,035 | 45,769 | 34,528 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 0 | 1 | 13 | 10 | 3 | 1 | 0 | 1 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 43 | 214 | 3,276 | 2,465 | 739 | 177 | 110 | 160 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 6 | 28 | 434 | 326 | 98 | 23 | 15 | 21 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 0 | 1 | 15 | 12 | 3 | 1 | 1 | 1 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 42 | 208 | 3,175 | 2,389 | 716 | 171 | 107 | 155 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 2 | 9 | 139 | 105 | 31 | 8 | 5 | 7 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 8 | 43 | 658 | 436 | 184 | 18 | 11 | 16 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 4,637 | 20,936 | 559,413 | 480,403 | 78,907 | 18,277 | 11,762 | 17,048 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 3,778 | 24,743 | 378,382 | 203,003 | 63,133 | 50,158 | 34,256 | 17,841 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 8,415 | 45,679 | 937,795 | 683,406 | 142,040 | 68,434 | 46,018 | 34,889 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 0 | 14 | 13 | 1 | 9 | 26 | 121 | 97 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 1 | 44 | 27 | 0 | 27 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 6 | 30 | 449 | 298 | 126 | 12 | 7 | 11 |
| 33 | TRANSMISSION | 33 | 0 | 0 | 3 | 2 | 1 | 0 | 0 | 0 |
| 34 | DISTRIBUTION | 34,662 | 27 | 177 | 2,131 | 546 | 610 | 1,079 | 607 | 159 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 33 | 207 | 2,583 | 846 | 737 | 1,091 | 614 | 170 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 33 | 207 | 2,583 | 846 | 737 | 1,091 | 614 | 170 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 8,357 | 129,697 | 582 | 5,976 | 923 | 942 | 3,822,899 | 0 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 3,470 | 183,158 | 2,284 | 5,454 | 929 | 270 | 3,389,947 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 11,827 | 312,855 | 2,865 | 11,431 | 1,853 | 1,213 | 7,212,847 | 0 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 1 | 0 | 0 | 0 | 0 | 17 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 6 | GENERATOR BACKUP SVC | 114 | 0 | 7 | 0 | 0 | 0 | 0 | 114 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 33 | 1,862 | 23 | 51 | 8 | 3 | 28,669 | 12 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,157 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 4 | 246 | 3 | 7 | 1 | 0 | 3,795 | 2 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,101 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,317 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154,060 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,335 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,149 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,699 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,259 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,106 |
| 18 | HAMPTON ENERGY ADDER | 134 | 0 | 9 | 0 | 0 | 0 | 0 | 134 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 32 | 1,804 | 22 | 50 | 8 | 3 | 27,782 | 12 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 1 | 79 | 1 | 2 | 0 | 0 | 1,218 | 1 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 6 | 368 | 5 | 10 | 2 | 1 | 6,808 | 3 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 3,535 | 186,824 | 2,329 | 5,555 | 945 | 276 | 3,446,398 | 257,719 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 8,368 | 130,407 | 591 | 5,995 | 926 | 943 | 3,834,985 | 200,498 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 11,903 | 317,231 | 2,919 | 11,551 | 1,872 | 1,220 | 7,281,384 | 458,217 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 78 | 3 | 13 | 13 | 2 | 2 | 16,233 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 238 | 5 | 0 | 37 | 5 | 5 | 48,363 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 4 | 252 | 3 | 6 | 1 | 0 | 4,652 | 2 |
| 33 | TRANSMISSION | 33 | 0 | 2 | 0 | 0 | 0 | 0 | 33 | 0 |
| 34 | DISTRIBUTION | 34,662 | 43 | 625 | 18 | 170 | 20 | 9 | 34,653 | 9 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 47 | 879 | 21 | 176 | 21 | 9 | 39,338 | 11 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 47 | 879 | 21 | 176 | 21 | 9 | 39,338 | 20 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 41,761 | 287 | 2,104 | 4,599 | 15,335 | 4,152 | 193 |
| 41 | TSA - SCHERER 4 | 21,153 | 9,442 | 65 | 475 | 1,039 | 3,466 | 938 | 44 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 224 | 2 | 11 | 25 | 82 | 22 | 1 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 201 | 1 | 10 | 22 | 73 | 20 | 1 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 1,814 | 12 | 136 | 150 | 362 | 78 | 3 |
| 45 | LAKE RENTS | 1,919 | 841 | 6 | 38 | 87 | 303 | 87 | 3 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 67 | 0 | 3 | 7 | 23 | 7 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (402) | (3) | (20) | (44) | (148) | (40) | (2) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 1,819 | 12 | 137 | 151 | 363 | 78 | 3 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 21 | 0 | 1 | 2 | 7 | 2 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 8 | 0 | 0 | 1 | 2 | 1 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 278 | 2 | 12 | 29 | 100 | 29 | 1 |
| 57 | MATERIALS & SUPPLIES | 239 | 114 | 1 | 6 | 11 | 35 | 10 | 0 |
| 58 | REVENUE | 2,224 | 829 | 6 | 57 | 107 | 352 | 97 | 4 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 1,221 | 9 | 75 | 147 | 487 | 136 | 5 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 57,018 | 391 | 2,970 | 6,186 | 20,355 | 5,481 | 251 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 134,978 | 954 | 8,678 | 9,862 | 26,057 | 6,558 | 292 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 2,856,984 | 20,444 | 193,939 | 358,760 | 1,178,417 | 324,980 | 12,339 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 442 | 901 | 471 | 32 | 11 | 506 | 408 |
| 41 | TSA - SCHERER 4 | 21,153 | 100 | 204 | 106 | 7 | 2 | 114 | 92 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 2 | 5 | 3 | 0 | 0 | 3 | 2 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 11 | 26 | 10 | 1 | 0 | 5 | 3 |
| 45 | LAKE RENTS | 1,919 | 9 | 17 | 10 | 1 | 0 | 10 | 9 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 47 | MISCELLANEOUS - TRAN | (901) | (4) | (9) | (5) | 0 | 0 | (5) | (4) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 11 | 26 | 11 | 1 | 0 | 5 | 3 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 3 | 6 | 3 | 0 | 0 | 3 | 3 |
| 57 | MATERIALS & SUPPLIES | 239 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 58 | REVENUE | 2,224 | 11 | 20 | 11 | 1 | 0 | 12 | 9 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 15 | 28 | 15 | 1 | 0 | 16 | 13 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 589 | 1,203 | 624 | 43 | 13 | 657 | 529 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 778 | 1,706 | 773 | 52 | 17 | 740 | 584 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 35,820 | 66,652 | 37,985 | 3,757 | 777 | 39,799 | 29,389 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 115 | 624 | 9,000 | 4,995 | 2,479 | 49 | 30 | 43 |
| 41 | TSA - SCHERER 4 | 21,153 | 26 | 141 | 2,034 | 1,129 | 560 | 11 | 7 | 10 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 1 | 3 | 48 | 27 | 13 | 0 | 0 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 1 | 3 | 43 | 24 | 12 | 0 | 0 | 0 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 2 | 16 | 196 | 50 | 56 | 99 | 56 | 15 |
| 45 | LAKE RENTS | 1,919 | 2 | 12 | 185 | 123 | 52 | 5 | 3 | 4 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 0 | 1 | 14 | 9 | 4 | 0 | 0 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (1) | (6) | (87) | (48) | (24) | 0 | 0 | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 2 | 16 | 197 | 50 | 56 | 100 | 56 | 15 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 0 | 4 | 3 | 1 | 0 | 0 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 1 | 4 | 61 | 40 | 17 | 2 | 1 | 1 |
| 57 | MATERIALS & SUPPLIES | 239 | 0 | 1 | 21 | 13 | 6 | 2 | 1 | 1 |
| 58 | REVENUE | 2,224 | 3 | 14 | 287 | 209 | 43 | 21 | 14 | 11 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 4 | 19 | 369 | 262 | 66 | 25 | 16 | 13 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 152 | 829 | 12,005 | 6,625 | 3,275 | 289 | 168 | 100 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 186 | 1,094 | 14,628 | 7,472 | 4,048 | 1,406 | 903 | 367 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 8,601 | 46,773 | 952,423 | 690,878 | 146,088 | 69,840 | 46,921 | 35,256 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 69 | 4,676 | 58 | 165 | 26 | 6 | 93,537 | 50 |
| 41 | TSA - SCHERER 4 | 21,153 | 16 | 1,057 | 13 | 37 | 6 | 1 | 21,142 | 11 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 0 | 25 | 0 | 1 | 0 | 0 | 500 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 0 | 22 | 0 | 1 | 0 | 0 | 446 | (0) |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 4 | 57 | 2 | 16 | 2 | 1 | 3,183 | 1 |
| 45 | LAKE RENTS | 1,919 | 2 | 104 | 1 | 3 | 1 | 0 | 1,918 | 1 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 0 | 8 | 0 | 0 | 0 | 0 | 148 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (1) | (45) | (1) | (2) | 0 | 0 | (901) | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 4 | 58 | 2 | 16 | 2 | 1 | 3,195 | 2 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 2 | 0 | 0 | 0 | 0 | 43 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 1 | 0 | 0 | 0 | 0 | 16 | (0) |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,465 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 1 | 34 | 0 | 1 | 0 | 0 | 632 | (0) |
| 57 | MATERIALS & SUPPLIES | 239 | 0 | 11 | 0 | 0 | 0 | 0 | 239 | (0) |
| 58 | REVENUE | 2,224 | 4 | 96 | 1 | 4 | 1 | 0 | 2,224 | 0 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 5 | 141 | 1 | 5 | 1 | 0 | 3,095 | 0 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 99 | 6,106 | 76 | 242 | 38 | 9 | 126,323 | 25,569 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 462 | 6,993 | 110 | 468 | 66 | 25 | 230,257 | 25,589 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 12,365 | 324,224 | 3,029 | 12,019 | 1,938 | 1,245 | 7,511,640 | 483,806 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 | (C) | Direct assignment to Total All Other Service. |
| 6 | (D) | Allocated per Energy at Generation from Schedule 2.60. |
| 7 | (D) | |
| 8 | (C) | |
| 9 | (D) | |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (C) | |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (C) | |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (D) | |
| 19 | (D) | |
| 20 | (D) | |
| 21 | (B) | |
| 26 | (E) | Direct assignment to Unit Power Sales. |
| 27 | (F) | Direct assignment to City of Dalton. |
| 28 | (G) | Direct assignment to Wholesale Block Power Sales. |
| 30 | (H) | Allocated per the average number of customers from Schedule 2.60. |
| 31 | (I) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 32 | (J) | Allocated per Production Gross Plant from Schedule 2.00. |
| 33 | (K) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 34 | (L) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 36 | (E) | |
| 37 | (F) | |
| 38 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 40 | (M) | Allocated per Transmission Plant from Schedule 2.00. |
| 41 | (M) | |
| 42 | (M) | |
| 43 | (M) | |
| 44 | (N) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 45 | (O) | Allocated per Hydro Land from Schedule 2.00. |
| 46 | (O) | |
| 47 | (M) | |
| 48 | (N) | |
| 49 | (B) | |
| 50 | (C) | |
| 51 | (B) | |
| 52 | (C) | |
| 53 | (C) | |
| 54 | (C) | |
| 55 | (C) | |
| 56 | (P) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 57 | (Q) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 58 | (R) | Allocated per Total Retail Revenue from Sales. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 1,103,776 | 7,877 | 51,098 | 128,950 | 503,035 | 157,503 | 6,675 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 83,617 | 594 | 3,753 | 9,422 | 36,653 | 11,455 | 488 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (15,875) | (110) | (711) | (1,690) | (6,099) | (1,803) | (73) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 1,171,518 | 8,361 | 54,140 | 136,682 | 533,589 | 167,155 | 7,090 |
| 12 | DEMAND COMPONENT | 438,956 | 192,241 | 1,315 | 8,603 | 19,940 | 69,312 | 19,867 | 787 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (923) | (6) | (41) | (95) | (332) | (95) | (4) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 191,318 | 1,309 | 8,562 | 19,845 | 68,980 | 19,772 | 783 |
| 19 | GENERATION EXPENSE | 4,111,794 | 1,362,836 | 9,670 | 62,702 | 156,527 | 602,569 | 186,927 | 7,873 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 1,362,836 | 9,670 | 62,702 | 156,527 | 602,569 | 186,927 | 7,873 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 186,238 | 1,274 | 8,334 | 19,317 | 67,148 | 19,247 | 763 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 3,380 | 24 | 152 | 381 | 1,482 | 463 | 20 |
| 26 | PURCHASED POWER | 434,354 | 189,618 | 1,298 | 8,486 | 19,698 | 68,630 | 19,710 | 783 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 189,618 | 1,298 | 8,486 | 19,698 | 68,630 | 19,710 | 783 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 3,580 | 24 | 160 | 371 | 1,291 | 370 | 15 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 3,580 | 24 | 160 | 371 | 1,291 | 370 | 15 |
| 36 | ACCOUNT 557 | 22,006 | 9,637 | 66 | 431 | 1,000 | 3,475 | 996 | 39 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 13,217 | 90 | 591 | 1,371 | 4,766 | 1,366 | 54 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 1,565,671 | 11,058 | 71,779 | 177,596 | 675,965 | 208,003 | 8,710 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 1,565,671 | 11,058 | 71,779 | 177,596 | 675,965 | 208,003 | 8,710 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 14,920 | 23,867 | 15,536 | 1,715 | 366 | 22,604 | 17,630 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 1,104 | 1,754 | 1,078 | 134 | 27 | 1,602 | 1,443 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (185) | (329) | (187) | (19) | (5) | (229) | (208) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 15,839 | 25,292 | 16,427 | 1,830 | 388 | 23,977 | 18,865 |
| 12 | DEMAND COMPONENT | 438,956 | 2,111 | 3,956 | 2,178 | 195 | 52 | 2,372 | 2,163 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (10) | (19) | (10) | (1) | 0 | (11) | (10) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 2,101 | 3,937 | 2,168 | 194 | 52 | 2,361 | 2,153 |
| 19 | GENERATION EXPENSE | 4,111,794 | 17,940 | 29,229 | 18,595 | 2,024 | 440 | 26,338 | 21,018 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 17,940 | 29,229 | 18,595 | 2,024 | 440 | 26,338 | 21,018 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 2,045 | 3,833 | 2,110 | 189 | 50 | 2,298 | 2,096 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 45 | 71 | 44 | 5 | 1 | 65 | 58 |
| 26 | PURCHASED POWER | 434,354 | 2,090 | 3,904 | 2,154 | 194 | 51 | 2,363 | 2,154 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 2,090 | 3,904 | 2,154 | 194 | 51 | 2,363 | 2,154 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 39 | 74 | 41 | 4 | 1 | 44 | 40 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 39 | 74 | 41 | 4 | 1 | 44 | 40 |
| 36 | ACCOUNT 557 | 22,006 | 106 | 198 | 109 | 10 | 3 | 119 | 108 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 145 | 272 | 150 | 14 | 4 | 163 | 148 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 20,175 | 33,405 | 20,899 | 2,232 | 495 | 28,864 | 23,320 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 20,175 | 33,405 | 20,899 | 2,232 | 495 | 28,864 | 23,320 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 4,637 | 20,936 | 559,413 | 480,403 | 78,907 | 18,277 | 11,762 | 17,048 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 337 | 1,683 | 25,721 | 19,350 | 5,798 | 1,386 | 864 | 1,255 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (51) | (257) | (3,921) | (2,730) | (1,016) | (145) | (90) | (130) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 27,429 | 10,796 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 4,923 | 22,362 | 608,641 | 507,819 | 83,689 | 19,518 | 12,536 | 18,173 |
| 12 | DEMAND COMPONENT | 438,956 | 547 | 2,783 | 42,395 | 28,081 | 11,853 | 1,138 | 691 | 1,001 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (3) | (13) | (203) | (134) | (57) | (5) | (3) | (5) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 1,197 | 904 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 544 | 2,770 | 43,389 | 28,851 | 11,796 | 1,133 | 688 | 996 |
| 19 | GENERATION EXPENSE | 4,111,794 | 5,467 | 25,132 | 652,030 | 536,670 | 95,485 | 20,651 | 13,224 | 19,169 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 5,467 | 25,132 | 652,030 | 536,670 | 95,485 | 20,651 | 13,224 | 19,169 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 530 | 2,696 | 41,071 | 27,204 | 11,483 | 1,103 | 669 | 970 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 14 | 68 | 1,040 | 782 | 234 | 56 | 35 | 51 |
| 26 | PURCHASED POWER | 434,354 | 544 | 2,764 | 42,111 | 27,986 | 11,717 | 1,159 | 704 | 1,021 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 544 | 2,764 | 42,111 | 27,986 | 11,717 | 1,159 | 704 | 1,021 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 10 | 52 | 790 | 523 | 221 | 21 | 13 | 19 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 10 | 52 | 790 | 523 | 221 | 21 | 13 | 19 |
| 36 | ACCOUNT 557 | 22,006 | 27 | 140 | 2,125 | 1,408 | 594 | 57 | 35 | 50 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 37 | 192 | 2,915 | 1,931 | 815 | 78 | 48 | 69 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 6,048 | 28,088 | 697,056 | 566,587 | 108,017 | 21,888 | 13,976 | 20,259 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 6,048 | 28,088 | 697,056 | 566,587 | 108,017 | 21,888 | 13,976 | 20,259 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 3,535 | 186,824 | 2,329 | 5,555 | 945 | 276 | 3,446,398 | 1,283 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 260 | 14,616 | 179 | 402 | 67 | 20 | 225,062 | 95 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (36) | (2,207) | (28) | (58) | (11) | (3) | (38,206) | (18) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 38,224 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,101 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,317 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,335 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,149 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 3,759 | 199,233 | 2,480 | 5,899 | 1,001 | 293 | 3,671,479 | 284,262 |
| 12 | DEMAND COMPONENT | 438,956 | 363 | 23,723 | 310 | 613 | 120 | 33 | 438,743 | 213 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (2) | (114) | (1) | (3) | (1) | 0 | (2,101) | 0 |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 2,101 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,337 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,540 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 361 | 23,609 | 309 | 610 | 119 | 33 | 438,743 | 26,090 |
| 19 | GENERATION EXPENSE | 4,111,794 | 4,120 | 222,842 | 2,789 | 6,509 | 1,120 | 326 | 4,110,222 | 1,573 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,821 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,958 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 4,120 | 222,842 | 2,789 | 6,509 | 1,120 | 326 | 4,110,222 | 310,352 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 352 | 22,982 | 300 | 594 | 116 | 32 | 425,044 | 206 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 11 | 591 | 7 | 16 | 3 | 1 | 9,100 | 4 |
| 26 | PURCHASED POWER | 434,354 | 363 | 23,573 | 307 | 610 | 119 | 33 | 434,144 | 210 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,576 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 363 | 23,573 | 307 | 610 | 119 | 33 | 434,144 | 10,786 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 7 | 442 | 6 | 11 | 2 | 1 | 8,172 | 4 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 7 | 442 | 6 | 11 | 2 | 1 | 8,172 | 4 |
| 36 | ACCOUNT 557 | 22,006 | 18 | 1,189 | 16 | 31 | 6 | 2 | 21,995 | 11 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 25 | 1,631 | 22 | 42 | 8 | 3 | 30,167 | 15 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 4,508 | 248,046 | 3,118 | 7,161 | 1,247 | 362 | 4,574,533 | 1,798 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,821 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,534 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 4,508 | 248,046 | 3,118 | 7,161 | 1,247 | 362 | 4,574,533 | 321,153 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 5,136 | 35 | 260 | 566 | 1,885 | 505 | 23 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 8,358 | 57 | 423 | 922 | 3,068 | 817 | 36 |
| 45 | 562-STATION EXPENSE | 1,419 | 636 | 4 | 32 | 70 | 234 | 63 | 3 |
| 46 | 563-OVERHEAD LINES | 524 | 233 | 2 | 12 | 26 | 86 | 23 | 1 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (473) | (3) | (24) | (52) | (173) | (46) | (2) |
| 49 | 566-MISCELLANEOUS | 5,375 | 2,399 | 16 | 121 | 264 | 881 | 238 | 11 |
| 50 | 567-RENTS | 9,265 | 4,140 | 28 | 210 | 458 | 1,522 | 410 | 19 |
| 51 | TOTAL OPERATIONS | 45,465 | 20,429 | 139 | 1,034 | 2,254 | 7,503 | 2,010 | 91 |
| | MAINTENANCE | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 6,097 | 42 | 307 | 671 | 2,239 | 606 | 27 |
| 53 | 569-STRUCTURES | 1,451 | 653 | 4 | 33 | 71 | 239 | 64 | 3 |
| 54 | 570-STATION EXPENSE | 20,051 | 9,021 | 62 | 450 | 988 | 3,304 | 889 | 38 |
| 55 | 571-OVERHEAD LINES | 40,125 | 17,813 | 122 | 903 | 1,968 | 6,551 | 1,781 | 87 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 33,584 | 230 | 1,693 | 3,698 | 12,333 | 3,340 | 155 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 54,013 | 369 | 2,727 | 5,952 | 19,836 | 5,350 | 246 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (11,547) | (79) | (583) | (1,273) | (4,242) | (1,145) | (53) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (1,334) | (9) | (67) | (147) | (490) | (130) | (6) |
| 63 | REMOVE DALTON EXPENSE | (2) | (1) | 0 | (1) | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | (22) | 0 | (1) | (2) | (7) | (2) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 41,109 | 281 | 2,075 | 4,530 | 15,097 | 4,073 | 187 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 41,109 | 281 | 2,075 | 4,530 | 15,097 | 4,073 | 187 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 6,555 | 50 | 973 | 892 | 1,507 | 254 | 10 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 8,779 | 78 | 411 | 876 | 2,907 | 738 | 30 |
| 72 | 582 - STATION EXPENSE | 1,813 | 815 | 6 | 42 | 91 | 300 | 80 | 4 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2,654 | 21 | 171 | 150 | 342 | 75 | 3 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 5,067 | 44 | 255 | 462 | 1,475 | 365 | 15 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 16,637 | 123 | 5,468 | 4,113 | 3,725 | 69 | 1 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2,244 | 17 | 181 | 77 | 45 | 1 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 13,918 | 94 | 1,047 | 1,151 | 2,776 | 600 | 24 |
| 79 | 589 - RENTS | 3,417 | 1,946 | 13 | 146 | 161 | 388 | 84 | 3 |
| 80 | TOTAL OPERATIONS | 111,214 | 58,615 | 446 | 8,694 | 7,973 | 13,465 | 2,266 | 90 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 54 | 111 | 57 | 4 | 1 | 58 | 52 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 87 | 181 | 92 | 7 | 2 | 90 | 87 |
| 45 | 562-STATION EXPENSE | 1,419 | 7 | 14 | 7 | 1 | 0 | 7 | 7 |
| 46 | 563-OVERHEAD LINES | 524 | 2 | 5 | 3 | 0 | 0 | 3 | 2 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (5) | (10) | (5) | 0 | 0 | (5) | (5) |
| 49 | 566-MISCELLANEOUS | 5,375 | 25 | 52 | 27 | 2 | 1 | 29 | 23 |
| 50 | 567-RENTS | 9,265 | 44 | 90 | 47 | 3 | 1 | 50 | 40 |
| 51 | TOTAL OPERATIONS | 45,465 | 214 | 443 | 228 | 17 | 5 | 232 | 206 |
| | MAINTENANCE | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 65 | 132 | 69 | 5 | 2 | 74 | 59 |
| 53 | 569-STRUCTURES | 1,451 | 7 | 14 | 7 | 1 | 0 | 7 | 7 |
| 54 | 570-STATION EXPENSE | 20,051 | 95 | 194 | 99 | 7 | 2 | 99 | 94 |
| 55 | 571-OVERHEAD LINES | 40,125 | 189 | 385 | 203 | 13 | 5 | 229 | 166 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 356 | 725 | 378 | 26 | 9 | 409 | 326 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 570 | 1,168 | 606 | 43 | 14 | 641 | 532 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (122) | (250) | (130) | (9) | (3) | (138) | (114) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (14) | (29) | (15) | (1) | 0 | (14) | (14) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 434 | 889 | 461 | 33 | 11 | 489 | 404 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 434 | 889 | 461 | 33 | 11 | 489 | 404 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 46 | 144 | 39 | 2 | 1 | 18 | 7 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 91 | 179 | 92 | 7 | 2 | 52 | 11 |
| 72 | 582 - STATION EXPENSE | 1,813 | 9 | 18 | 9 | 1 | 0 | 9 | 7 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 11 | 25 | 10 | 1 | 0 | 4 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 46 | 92 | 46 | 3 | 1 | 24 | 6 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 113 | 589 | 59 | 0 | 0 | 3 | 1 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2 | 7 | 0 | 0 | 0 | 0 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 85 | 201 | 80 | 5 | 2 | 41 | 23 |
| 79 | 589 - RENTS | 3,417 | 12 | 28 | 11 | 1 | 0 | 6 | 3 |
| 80 | TOTAL OPERATIONS | 111,214 | 415 | 1,283 | 346 | 20 | 6 | 157 | 59 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 14 | 77 | 1,067 | 605 | 305 | 5 | 3 | 4 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 23 | 125 | 1,682 | 980 | 499 | 8 | 5 | 7 |
| 45 | 562-STATION EXPENSE | 1,419 | 2 | 10 | 131 | 77 | 38 | 1 | 1 | 1 |
| 46 | 563-OVERHEAD LINES | 524 | 1 | 3 | 52 | 28 | 14 | 0 | 0 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (1) | (7) | (95) | (55) | (28) | 0 | 0 | 0 |
| 49 | 566-MISCELLANEOUS | 5,375 | 7 | 36 | 517 | 287 | 142 | 3 | 2 | 2 |
| 50 | 567-RENTS | 9,265 | 11 | 62 | 891 | 487 | 245 | 3 | 2 | 3 |
| 51 | TOTAL OPERATIONS | 45,465 | 57 | 306 | 4,245 | 2,409 | 1,215 | 20 | 13 | 17 |
| | MAINTENANCE | | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 17 | 91 | 1,318 | 729 | 361 | 7 | 4 | 6 |
| 53 | 569-STRUCTURES | 1,451 | 2 | 10 | 133 | 78 | 39 | 1 | 1 | 1 |
| 54 | 570-STATION EXPENSE | 20,051 | 25 | 134 | 1,845 | 1,083 | 540 | 15 | 9 | 13 |
| 55 | 571-OVERHEAD LINES | 40,125 | 49 | 267 | 3,965 | 2,126 | 1,051 | 16 | 10 | 14 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 93 | 502 | 7,261 | 4,016 | 1,991 | 39 | 24 | 34 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 150 | 808 | 11,506 | 6,425 | 3,206 | 59 | 37 | 51 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (32) | (173) | (2,464) | (1,375) | (685) | (13) | (8) | (11) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 14,757 | 11,074 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (4) | (20) | (269) | (156) | (80) | (1) | (1) | (1) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | 0 | (4) | (2) | (1) | 0 | 0 | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 114 | 615 | 23,526 | 15,966 | 2,440 | 45 | 28 | 39 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 114 | 615 | 23,526 | 15,966 | 2,440 | 45 | 28 | 39 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 8 | 70 | 677 | 156 | 193 | 340 | 186 | 48 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 22 | 128 | 2,084 | 448 | 528 | 156 | 99 | 144 |
| 72 | 582 - STATION EXPENSE | 1,813 | 2 | 12 | 175 | 87 | 48 | 1 | 1 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2 | 15 | 204 | 39 | 56 | 20 | 25 | 27 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 11 | 65 | 1,019 | 212 | 263 | 80 | 55 | 77 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 1,573 | 806 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 3 | 195 | 172 | 12 | 142 | 0 | 0 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 0 | 2 | 3 | 0 | 2 | 0 | 0 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 19 | 125 | 1,503 | 385 | 430 | 761 | 428 | 112 |
| 79 | 589 - RENTS | 3,417 | 3 | 17 | 210 | 54 | 60 | 106 | 60 | 16 |
| 80 | TOTAL OPERATIONS | 111,214 | 70 | 629 | 6,047 | 1,393 | 1,722 | 3,037 | 1,660 | 425 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 8 | 552 | 7 | 20 | 3 | 1 | 11,418 | 6 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 14 | 871 | 11 | 33 | 5 | 1 | 18,491 | 10 |
| 45 | 562-STATION EXPENSE | 1,419 | 1 | 68 | 1 | 2 | 0 | 0 | 1,418 | 1 |
| 46 | 563-OVERHEAD LINES | 524 | 0 | 27 | 0 | 1 | 0 | 0 | 524 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (1) | (49) | (1) | (2) | 0 | 0 | (1,042) | (1) |
| 49 | 566-MISCELLANEOUS | 5,375 | 4 | 269 | 3 | 9 | 2 | 0 | 5,372 | 3 |
| 50 | 567-RENTS | 9,265 | 7 | 460 | 6 | 17 | 3 | 1 | 9,260 | 5 |
| 51 | TOTAL OPERATIONS | 45,465 | 33 | 2,198 | 27 | 80 | 13 | 3 | 45,441 | 24 |
| | MAINTENANCE | | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 10 | 685 | 8 | 24 | 4 | 1 | 13,660 | 7 |
| 53 | 569-STRUCTURES | 1,451 | 1 | 70 | 1 | 3 | 0 | 0 | 1,450 | 1 |
| 54 | 570-STATION EXPENSE | 20,051 | 15 | 964 | 13 | 35 | 6 | 1 | 20,040 | 11 |
| 55 | 571-OVERHEAD LINES | 40,125 | 29 | 2,053 | 24 | 71 | 11 | 3 | 40,104 | 21 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 55 | 3,772 | 46 | 133 | 21 | 5 | 75,254 | 40 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 88 | 5,970 | 73 | 213 | 34 | 8 | 120,695 | 64 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (19) | (1,279) | (16) | (46) | (7) | (2) | (25,818) | (14) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 25,832 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (2) | (139) | (2) | (5) | (1) | 0 | (2,951) | (2) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | (2) | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | (2) | 0 | 0 | 0 | 0 | (43) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 67 | 4,550 | 55 | 162 | 26 | 6 | 117,713 | 48 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,953 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 67 | 4,550 | 55 | 162 | 26 | 6 | 117,713 | 3,046 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 11 | 171 | 5 | 65 | 9 | 5 | 12,442 | 3 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 13 | 451 | 11 | 161 | 17 | 7 | 18,522 | 10 |
| 72 | 582 - STATION EXPENSE | 1,813 | 1 | 87 | 1 | 4 | 1 | 0 | 1,812 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 11 | 45 | 3 | 19 | 2 | 1 | 3,937 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 10 | 221 | 6 | 81 | 8 | 4 | 10,013 | 5 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 2,379 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 0 | 51 | 0 | 111 | 29 | 16 | 31,632 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 14 | 0 | 0 | 3 | 0 | 0 | 2,598 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 31 | 441 | 13 | 120 | 14 | 7 | 24,436 | 6 |
| 79 | 589 - RENTS | 3,417 | 4 | 62 | 2 | 17 | 2 | 1 | 3,416 | 1 |
| 80 | TOTAL OPERATIONS | 111,214 | 95 | 1,529 | 41 | 581 | 82 | 41 | 111,187 | 27 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 9,674 | 77 | 688 | 686 | 1,624 | 359 | 14 |
| 82 | 591 - STRUCTURES | 227 | 105 | 1 | 5 | 11 | 38 | 10 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 4,556 | 32 | 234 | 506 | 1,671 | 445 | 22 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 57,942 | 459 | 3,740 | 3,267 | 7,459 | 1,635 | 62 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 8,062 | 70 | 406 | 735 | 2,348 | 581 | 23 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 1,948 | 15 | 140 | 191 | 536 | 102 | 3 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 2,482 | 18 | 816 | 614 | 556 | 10 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 84,769 | 672 | 6,029 | 6,010 | 14,232 | 3,142 | 124 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 143,384 | 1,118 | 14,723 | 13,983 | 27,697 | 5,408 | 214 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4,336 | 32 | 322 | 143 | 85 | 8 | 0 |
| 93 | 902 - METER READING | 27,007 | 23,645 | 175 | 1,755 | 778 | 448 | 8 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 80,720 | 598 | 5,993 | 2,666 | 1,618 | 219 | 6 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 28,200 | 209 | 2,092 | 925 | 533 | 9 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 75 | 1 | 5 | 2 | 1 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 136,976 | 1,015 | 10,167 | 4,514 | 2,685 | 244 | 6 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 11,690 | 87 | 8,760 | 3,740 | 3,623 | 192 | 1 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 548 | 4 | 128 | 54 | 51 | 2 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 25 | 0 | 4 | (1) | 2 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 12,263 | 91 | 8,892 | 3,793 | 3,676 | 194 | 1 |
| | SALES | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 15,822 | 117 | 9,903 | 4,110 | 4,836 | 302 | 2 |
| 104 | 913 - ADVERTISING | 55 | 0 | 0 | 19 | 8 | 15 | 1 | 0 |
| 105 | TOTAL SALES | 41,495 | 15,822 | 117 | 9,922 | 4,118 | 4,851 | 303 | 2 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 51 | 117 | 47 | 3 | 1 | 24 | 10 |
| 82 | 591 - STRUCTURES | 227 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 48 | 99 | 51 | 3 | 1 | 51 | 40 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 240 | 537 | 218 | 15 | 5 | 94 | 26 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 74 | 147 | 73 | 5 | 2 | 38 | 9 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 16 | 36 | 15 | 1 | 0 | 1 | 2 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 17 | 88 | 9 | 0 | 0 | 0 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 447 | 1,026 | 414 | 27 | 9 | 209 | 88 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 862 | 2,309 | 760 | 47 | 15 | 366 | 147 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4 | 14 | 2 | 0 | 0 | 1 | 0 |
| 93 | 902 - METER READING | 27,007 | 20 | 76 | 6 | 0 | 0 | 0 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 69 | 262 | 53 | 3 | 0 | 24 | 12 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 23 | 91 | 7 | 0 | 0 | 0 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 116 | 443 | 68 | 3 | 0 | 25 | 12 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 70 | 622 | 151 | 3 | 0 | 21 | 4 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 1 | 9 | 2 | 0 | 0 | 0 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 71 | 631 | 153 | 3 | 0 | 21 | 4 |
| | SALES | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 62 | 831 | 236 | 5 | 0 | 34 | 7 |
| 104 | 913 - ADVERTISING | 55 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 105 | TOTAL SALES | 41,495 | 62 | 834 | 237 | 5 | 0 | 34 | 7 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 11 | 73 | 944 | 220 | 259 | 1,017 | 568 | 97 |
| 82 | 591 - STRUCTURES | 227 | 0 | 2 | 21 | 11 | 6 | 0 | 0 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 12 | 68 | 976 | 484 | 267 | 5 | 3 | 4 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 51 | 337 | 4,451 | 852 | 1,214 | 433 | 556 | 597 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 17 | 104 | 1,622 | 337 | 419 | 127 | 88 | 123 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 4 | 25 | 236 | 19 | 83 | 28 | 18 | 26 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 7,305 | 3,747 | 0 |
| 88 | 597 - METERS | 4,719 | 1 | 29 | 26 | 2 | 21 | 0 | 0 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 96 | 638 | 8,276 | 1,925 | 2,269 | 8,915 | 4,980 | 847 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 166 | 1,267 | 14,323 | 3,318 | 3,991 | 11,952 | 6,640 | 1,272 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 0 | 4 | 50 | 3 | 4 | 7 | 31 | 25 |
| 93 | 902 - METER READING | 27,007 | 0 | 24 | 22 | 1 | 15 | 0 | 0 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 6 | 84 | 1,476 | 101 | 86 | 148 | 702 | 563 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 0 | 29 | 26 | 2 | 18 | 52 | 245 | 197 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 6 | 141 | 1,575 | 107 | 123 | 207 | 979 | 785 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 1 | 101 | 625 | 112 | 54 | 120 | 564 | 453 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 0 | 1 | 9 | 1 | 1 | 10 | 54 | 44 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 1 | 102 | 634 | 113 | 55 | 131 | 618 | 497 |
| | SALES | | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 1 | 102 | 991 | 185 | 48 | 258 | 1,222 | 980 |
| 104 | 913 - ADVERTISING | 55 | 0 | 0 | 4 | 1 | 0 | 0 | 0 | 0 |
| 105 | TOTAL SALES | 41,495 | 1 | 102 | 995 | 186 | 48 | 258 | 1,222 | 980 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 34 | 243 | 10 | 78 | 9 | 4 | 16,942 | 4 |
| 82 | 591 - STRUCTURES | 227 | 0 | 11 | 0 | 0 | 0 | 0 | 227 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 7 | 488 | 6 | 22 | 3 | 1 | 10,105 | 5 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 240 | 976 | 61 | 408 | 44 | 22 | 85,941 | 18 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 16 | 352 | 10 | 130 | 13 | 6 | 15,937 | 7 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 3 | 55 | 2 | 30 | 3 | 1 | 3,539 | 0 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 11,052 | 0 |
| 88 | 597 - METERS | 4,719 | 0 | 8 | 0 | 16 | 4 | 2 | 4,719 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 300 | 2,133 | 89 | 684 | 76 | 36 | 148,462 | 34 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 395 | 3,662 | 130 | 1,265 | 158 | 77 | 259,649 | 61 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 20 | 13 | 3 | 4 | 1 | 1 | 5,113 | 0 |
| 93 | 902 - METER READING | 27,007 | 0 | 6 | 0 | 22 | 3 | 3 | 27,007 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 452 | 391 | 77 | 76 | 11 | 11 | 96,427 | 0 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 158 | 7 | 27 | 26 | 4 | 4 | 32,884 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 86 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 630 | 417 | 107 | 128 | 19 | 19 | 161,517 | 0 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 472 | 283 | 80 | 173 | 59 | 74 | 32,135 | 0 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 7 | 4 | 1 | 2 | 1 | 1 | 935 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 479 | 287 | 81 | 175 | 60 | 75 | 33,101 | 0 |
| | SALES | | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 418 | 460 | 71 | 231 | 91 | 115 | 41,440 | 0 |
| 104 | 913 - ADVERTISING | 55 | 0 | 2 | 0 | 1 | 0 | 0 | 55 | 0 |
| 105 | TOTAL SALES | 41,495 | 418 | 462 | 71 | 232 | 91 | 115 | 41,495 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 40,112 | 274 | 1,795 | 4,160 | 14,461 | 4,145 | 164 |
| 107 | TRANSMISSION | 34,448 | 15,374 | 105 | 774 | 1,693 | 5,644 | 1,528 | 71 |
| 108 | DISTRIBUTION | 149,773 | 85,300 | 573 | 6,417 | 7,055 | 17,013 | 3,675 | 144 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 34,950 | 259 | 2,594 | 1,152 | 685 | 62 | 2 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 4,902 | 36 | 3,552 | 1,515 | 1,468 | 77 | 0 |
| 111 | SALES | 17,281 | 6,591 | 49 | 4,132 | 1,715 | 2,020 | 126 | 1 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 187,229 | 1,296 | 19,264 | 17,290 | 41,291 | 9,613 | 382 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (505) | (4) | (34) | (65) | (214) | (59) | (2) |
| 114 | RETAIL DOCKET | 1,856 | 694 | 5 | 47 | 89 | 294 | 81 | 3 |
| 115 | RETAIL NON-DOCKET | 2,081 | 1,018 | 7 | 61 | 98 | 299 | 78 | 3 |
| 116 | RETAIL OTHER | 4,753 | 2,082 | 14 | 93 | 216 | 751 | 215 | 9 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 3,289 | 22 | 167 | 338 | 1,130 | 315 | 13 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 24,135 | 165 | 1,080 | 2,504 | 8,703 | 2,494 | 99 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 214,653 | 1,483 | 20,511 | 20,132 | 51,124 | 12,422 | 494 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 214,653 | 1,483 | 20,511 | 20,132 | 51,124 | 12,422 | 494 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 2,160 | 15 | 108 | 251 | 939 | 287 | 12 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 2,160 | 15 | 108 | 251 | 939 | 287 | 12 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 2,132,038 | 15,179 | 138,178 | 228,917 | 782,035 | 230,934 | 9,626 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 2,132,038 | 15,179 | 138,178 | 228,917 | 782,035 | 230,934 | 9,626 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 440 | 825 | 454 | 41 | 11 | 495 | 451 |
| 107 | TRANSMISSION | 34,448 | 163 | 332 | 173 | 12 | 4 | 186 | 150 |
| 108 | DISTRIBUTION | 149,773 | 520 | 1,234 | 493 | 31 | 12 | 249 | 140 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 30 | 113 | 17 | 1 | 0 | 6 | 3 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 28 | 252 | 61 | 1 | 0 | 8 | 2 |
| 111 | SALES | 17,281 | 26 | 347 | 99 | 2 | 0 | 14 | 3 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 1,207 | 3,103 | 1,297 | 88 | 27 | 958 | 749 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (6) | (12) | (7) | (1) | 0 | (7) | (5) |
| 114 | RETAIL DOCKET | 1,856 | 9 | 17 | 9 | 1 | 0 | 10 | 7 |
| 115 | RETAIL NON-DOCKET | 2,081 | 9 | 19 | 9 | 1 | 0 | 9 | 7 |
| 116 | RETAIL OTHER | 4,753 | 23 | 43 | 24 | 2 | 1 | 26 | 23 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 35 | 67 | 35 | 3 | 1 | 38 | 32 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 265 | 497 | 273 | 25 | 7 | 298 | 272 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 1,507 | 3,667 | 1,605 | 116 | 35 | 1,294 | 1,053 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 1,507 | 3,667 | 1,605 | 116 | 35 | 1,294 | 1,053 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 28 | 47 | 28 | 3 | 1 | 40 | 35 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 28 | 47 | 28 | 3 | 1 | 40 | 35 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 23,255 | 42,224 | 24,211 | 2,442 | 556 | 31,133 | 24,982 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 23,255 | 42,224 | 24,211 | 2,442 | 556 | 31,133 | 24,982 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 114 | 581 | 8,845 | 5,859 | 2,473 | 237 | 144 | 209 |
| 107 | TRANSMISSION | 34,448 | 42 | 230 | 3,313 | 1,839 | 912 | 18 | 11 | 16 |
| 108 | DISTRIBUTION | 149,773 | 115 | 767 | 9,209 | 2,357 | 2,634 | 4,663 | 2,622 | 689 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 2 | 36 | 402 | 27 | 31 | 53 | 250 | 200 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 0 | 41 | 253 | 45 | 22 | 52 | 247 | 199 |
| 111 | SALES | 17,281 | 0 | 42 | 414 | 77 | 20 | 107 | 509 | 408 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 273 | 1,697 | 22,436 | 10,204 | 6,092 | 5,130 | 3,783 | 1,721 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (2) | (8) | (174) | (127) | (26) | (13) | (9) | (6) |
| 114 | RETAIL DOCKET | 1,856 | 2 | 12 | 239 | 174 | 36 | 18 | 12 | 9 |
| 115 | RETAIL NON-DOCKET | 2,081 | 2 | 12 | 175 | 93 | 49 | 19 | 12 | 6 |
| 116 | RETAIL OTHER | 4,753 | 6 | 30 | 459 | 304 | 128 | 12 | 7 | 11 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 8 | 46 | 699 | 444 | 187 | 36 | 22 | 20 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 69 | 349 | 5,323 | 3,526 | 1,488 | 143 | 87 | 126 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 350 | 2,092 | 28,458 | 14,174 | 7,767 | 5,309 | 3,892 | 1,867 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 350 | 2,092 | 28,458 | 14,174 | 7,767 | 5,309 | 3,892 | 1,867 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 8 | 42 | 946 | 1,012 | 142 | 40 | 26 | 31 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 8 | 42 | 946 | 1,012 | 142 | 40 | 26 | 31 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 6,694 | 32,449 | 767,513 | 601,463 | 122,583 | 39,830 | 27,381 | 25,730 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 6,694 | 32,449 | 767,513 | 601,463 | 122,583 | 39,830 | 27,381 | 25,730 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 76 | 4,950 | 65 | 128 | 25 | 7 | 91,541 | 44 |
| 107 | TRANSMISSION | 34,448 | 25 | 1,721 | 21 | 61 | 10 | 2 | 34,430 | 18 |
| 108 | DISTRIBUTION | 149,773 | 187 | 2,701 | 78 | 734 | 84 | 40 | 149,736 | 37 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 161 | 106 | 27 | 33 | 5 | 5 | 41,212 | 0 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 191 | 115 | 32 | 70 | 24 | 30 | 13,223 | 0 |
| 111 | SALES | 17,281 | 174 | 192 | 30 | 97 | 38 | 48 | 17,281 | 0 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 814 | 9,785 | 253 | 1,123 | 186 | 132 | 347,423 | 99 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (2) | (59) | (1) | (2) | 0 | 0 | (1,350) | 0 |
| 114 | RETAIL DOCKET | 1,856 | 3 | 81 | 1 | 3 | 0 | 0 | 1,856 | 0 |
| 115 | RETAIL NON-DOCKET | 2,081 | 2 | 84 | 1 | 6 | 1 | 0 | 2,080 | 1 |
| 116 | RETAIL OTHER | 4,753 | 4 | 257 | 3 | 7 | 1 | 0 | 4,751 | 2 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 7 | 363 | 4 | 14 | 2 | 0 | 7,337 | 2 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 46 | 2,979 | 39 | 77 | 15 | 4 | 55,088 | 27 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 867 | 13,127 | 296 | 1,214 | 203 | 136 | 409,848 | 128 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,465 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,065 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,048 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 867 | 13,127 | 296 | 1,214 | 203 | 136 | 409,848 | 13,706 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 7 | 354 | 4 | 10 | 2 | 1 | 6,580 | 0 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 7 | 354 | 4 | 10 | 2 | 1 | 6,580 | 0 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 7,371 | 270,904 | 3,862 | 10,347 | 1,806 | 791 | 5,604,435 | 2,035 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,418 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,888 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 301,625 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 7,371 | 270,904 | 3,862 | 10,347 | 1,806 | 791 | 5,604,435 | 337,966 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (I) | Allocated per Total Production Demand. |
| 14 | (D) | |
| 15 | (G) | |
| 16 | (F) | |
| 17 | (E) | |
| 20 | (J) | Direct assignment to Total All Other Service. |
| 21 | (J) | |
| 22 | (J) | |
| 24 | (H) | |
| 25 | (B) | |
| 27 | (G) | |
| 28 | (F) | |
| 29 | (E) | |
| 31 | (H) | |
| 32 | (G) | |
| 33 | (F) | |
| 34 | (E) | |
| 36 | (K) | Allocated per Total Generation and Purchased Power demand components. |
| 39 | (G) | |
| 40 | (F) | |
| 41 | (E) | |
| 43 | (L) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 44 | (M) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 46 | (O) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 47 | (P) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (M) | |
| 49 | (Q) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 50 | (R) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 52 | (S) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 53 | (N) | |
| 54 | (N) | |
| 55 | (O) | |
| 56 | (P) | |
| 57 | (Q) | |
| 60 | (T) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 61 | (D) | |
| 62 | (M) | |
| 63 | (M) | |
| 64 | (M) | |
| 66 | (G) | |
| 67 | (F) | |
| 68 | (E) | |
| 70 | (U) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 71 | (V) | Allocated per Level F demand allocator from Schedule 2.60. |
| 72 | (W) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 73 | (X) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 74 | (Y) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 75 | (Z) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 76 | (AA) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 77 | (AB) | Direct assignment to rate or rate group. |
| 78 | (AC) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 79 | (AC) | |
| 81 | (AD) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 82 | (AE) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 83 | (W) | |
| 84 | (X) | |
| 85 | (Y) | |
| 86 | (AF) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 87 | (Z) | |
| 88 | (AA) | |
| 89 | (AC) | |
| 92 | (AG) | Allocated per Accounts 902 through 904. |
| 93 | (AH) | Allocated per Total Meters from Schedule 2.60. |
| 94 | (AI) | Allocated per Weighted Customers from Schedule 2.60. |
| 95 | (AJ) | Allocated per Total Retail customers from Schedule 2.60. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AG) | |
| 98 | (AK) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 99 | (AK) | |
| 100 | (AK) | |
| 101 | (AK) | |
| 103 | (AK) | |
| 104 | (AK) | |
| 106 | (AL) | Allocated per Production Gross Plant from Schedule 2.00. |
| 107 | (Q) | |
| 108 | (AC) | |
| 109 | (AM) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 110 | (AN) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 111 | (AO) | Allocated per Sales Expense from Schedule 2.20. |
| 113 | (AP) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 114 | (AP) | |
| 115 | (AQ) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 116 | (AL) | |
| 118 | (H) | |
| 120 | (G) | |
| 121 | (F) | |
| 122 | (E) | |
| 124 | (AR) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 127 | (G) | |
| 128 | (F) | |
| 129 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 148,005 | 1,013 | 6,623 | 15,351 | 53,362 | 15,295 | 606 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 148,005 | 1,013 | 6,623 | 15,351 | 53,362 | 15,295 | 606 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 2,228 | 15 | 113 | 246 | 818 | 220 | 10 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 2,768 | 19 | 124 | 287 | 997 | 286 | 11 |
| 8 | OTHER SUBSTATIONS | 28,374 | 12,844 | 88 | 654 | 1,422 | 4,719 | 1,252 | 55 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 15,612 | 107 | 778 | 1,709 | 5,716 | 1,538 | 66 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 6,493 | 45 | 328 | 717 | 2,385 | 637 | 28 |
| 11 | ACCOUNT 355 | 14,988 | 6,562 | 45 | 333 | 726 | 2,417 | 668 | 35 |
| 12 | ACCOUNT 356 | 25,293 | 11,186 | 77 | 567 | 1,236 | 4,115 | 1,124 | 56 |
| 13 | ACCOUNT 357 | 64 | 31 | 0 | 1 | 3 | 11 | 3 | 0 |
| 14 | ACCOUNT 358 | 274 | 126 | 1 | 6 | 14 | 45 | 12 | 1 |
| 15 | ACCOUNT 359 | 7 | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 42,243 | 290 | 2,126 | 4,651 | 15,508 | 4,202 | 196 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (1,557) | (11) | (79) | (172) | (571) | (152) | (7) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 40,686 | 279 | 2,047 | 4,479 | 14,937 | 4,050 | 189 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 40,686 | 279 | 2,047 | 4,479 | 14,937 | 4,050 | 189 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 507 | 4 | 38 | 17 | 10 | 0 | 0 |
| 25 | ACCOUNT 361 | 3,052 | 1,385 | 10 | 71 | 154 | 509 | 134 | 6 |
| 26 | ACCOUNT 362 | 33,619 | 15,145 | 106 | 779 | 1,681 | 5,555 | 1,480 | 73 |
| 27 | ACCOUNT 364 | 30,387 | 23,100 | 177 | 1,608 | 1,016 | 1,640 | 311 | 11 |
| 28 | ACCOUNT 365 | 34,380 | 20,408 | 168 | 1,193 | 1,454 | 4,038 | 937 | 36 |
| 29 | ACCOUNT 366 | 6,525 | 3,305 | 29 | 166 | 304 | 971 | 236 | 9 |
| 30 | ACCOUNT 367 | 50,227 | 25,380 | 220 | 1,278 | 2,312 | 7,379 | 1,833 | 74 |
| 31 | ACCOUNT 368 | 43,829 | 24,135 | 181 | 1,738 | 2,362 | 6,633 | 1,261 | 33 |
| 32 | ACCOUNT 369 | 29,605 | 25,918 | 43 | 1,708 | 930 | 640 | 16 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 9,528 | 70 | 3,131 | 2,355 | 2,133 | 39 | 1 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 24 | 10 | 6 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 148,811 | 1,008 | 11,734 | 12,595 | 29,514 | 6,247 | 243 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 1,625 | 3,046 | 1,677 | 150 | 40 | 1,826 | 1,665 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 1,625 | 3,046 | 1,677 | 150 | 40 | 1,826 | 1,665 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 23 | 48 | 25 | 2 | 1 | 26 | 22 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 30 | 57 | 31 | 3 | 1 | 34 | 31 |
| 8 | OTHER SUBSTATIONS | 28,374 | 134 | 278 | 141 | 10 | 3 | 138 | 132 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 164 | 335 | 172 | 13 | 4 | 172 | 163 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 68 | 140 | 72 | 5 | 2 | 72 | 66 |
| 11 | ACCOUNT 355 | 14,988 | 71 | 142 | 77 | 5 | 2 | 95 | 56 |
| 12 | ACCOUNT 356 | 25,293 | 119 | 242 | 129 | 8 | 3 | 149 | 102 |
| 13 | ACCOUNT 357 | 64 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 274 | 1 | 3 | 1 | 0 | 0 | 1 | 1 |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 446 | 911 | 476 | 33 | 12 | 515 | 410 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (16) | (34) | (17) | (1) | 0 | (17) | (16) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 430 | 877 | 459 | 32 | 12 | 498 | 394 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 430 | 877 | 459 | 32 | 12 | 498 | 394 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCOUNT 361 | 3,052 | 14 | 30 | 15 | 1 | 0 | 15 | 13 |
| 26 | ACCOUNT 362 | 33,619 | 159 | 329 | 171 | 11 | 4 | 171 | 132 |
| 27 | ACCOUNT 364 | 30,387 | 55 | 141 | 44 | 3 | 1 | 17 | 5 |
| 28 | ACCOUNT 365 | 34,380 | 127 | 267 | 122 | 8 | 3 | 55 | 15 |
| 29 | ACCOUNT 366 | 6,525 | 30 | 61 | 30 | 2 | 1 | 15 | 4 |
| 30 | ACCOUNT 367 | 50,227 | 231 | 462 | 230 | 17 | 6 | 123 | 28 |
| 31 | ACCOUNT 368 | 43,829 | 199 | 452 | 190 | 11 | 5 | 12 | 23 |
| 32 | ACCOUNT 369 | 29,605 | 23 | 105 | 11 | 0 | 0 | 0 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 65 | 337 | 34 | 0 | 0 | 2 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 903 | 2,187 | 847 | 53 | 20 | 410 | 220 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 421 | 2,143 | 32,639 | 21,619 | 9,126 | 876 | 532 | 771 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 421 | 2,143 | 32,639 | 21,619 | 9,126 | 876 | 532 | 771 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 6 | 33 | 472 | 263 | 132 | 2 | 1 | 2 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 8 | 40 | 610 | 404 | 171 | 16 | 10 | 14 |
| 8 | OTHER SUBSTATIONS | 28,374 | 35 | 192 | 2,581 | 1,469 | 764 | 9 | 5 | 8 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 43 | 232 | 3,191 | 1,873 | 935 | 25 | 15 | 22 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 18 | 97 | 1,330 | 764 | 387 | 6 | 4 | 6 |
| 11 | ACCOUNT 355 | 14,988 | 18 | 98 | 1,573 | 794 | 384 | 5 | 3 | 5 |
| 12 | ACCOUNT 356 | 25,293 | 31 | 167 | 2,543 | 1,340 | 658 | 10 | 6 | 8 |
| 13 | ACCOUNT 357 | 64 | 0 | 0 | 6 | 3 | 2 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 2 | 25 | 15 | 7 | 0 | 0 | 0 |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 116 | 629 | 9,141 | 5,052 | 2,505 | 48 | 29 | 43 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (4) | (23) | (313) | (183) | (93) | (2) | (1) | (1) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 112 | 606 | 8,828 | 4,869 | 2,412 | 46 | 28 | 42 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 112 | 606 | 8,828 | 4,869 | 2,412 | 46 | 28 | 42 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 0 | 1 | 0 | 0 | 0 | 1 | 4 | 4 |
| 25 | ACCOUNT 361 | 3,052 | 4 | 21 | 282 | 149 | 82 | 1 | 0 | 1 |
| 26 | ACCOUNT 362 | 33,619 | 41 | 228 | 3,245 | 1,610 | 888 | 15 | 10 | 14 |
| 27 | ACCOUNT 364 | 30,387 | 10 | 76 | 839 | 156 | 236 | 104 | 211 | 198 |
| 28 | ACCOUNT 365 | 34,380 | 29 | 180 | 2,557 | 494 | 690 | 225 | 207 | 253 |
| 29 | ACCOUNT 366 | 6,525 | 7 | 43 | 652 | 131 | 172 | 53 | 36 | 51 |
| 30 | ACCOUNT 367 | 50,227 | 55 | 327 | 5,129 | 1,075 | 1,320 | 400 | 277 | 386 |
| 31 | ACCOUNT 368 | 43,829 | 48 | 306 | 2,927 | 239 | 1,025 | 343 | 221 | 318 |
| 32 | ACCOUNT 369 | 29,605 | 1 | 45 | 43 | 1 | 28 | 0 | 25 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 2 | 111 | 98 | 7 | 81 | 0 | 0 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 11,058 | 5,671 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 197 | 1,338 | 15,772 | 3,862 | 4,522 | 12,200 | 6,662 | 1,225 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 279 | 18,264 | 238 | 472 | 92 | 26 | 337,782 | 164 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,005 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,672 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 279 | 18,264 | 238 | 472 | 92 | 26 | 337,782 | 35,841 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 4 | 244 | 3 | 9 | 1 | 0 | 4,969 | 3 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 5 | 341 | 4 | 9 | 2 | 0 | 6,313 | 3 |
| 8 | OTHER SUBSTATIONS | 28,374 | 21 | 1,326 | 17 | 52 | 8 | 2 | 28,359 | 15 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 26 | 1,667 | 21 | 61 | 10 | 2 | 34,672 | 18 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 11 | 688 | 9 | 26 | 4 | 1 | 14,409 | 8 |
| 11 | ACCOUNT 355 | 14,988 | 11 | 815 | 9 | 26 | 4 | 1 | 14,980 | 8 |
| 12 | ACCOUNT 356 | 25,293 | 18 | 1,317 | 15 | 45 | 7 | 2 | 25,280 | 13 |
| 13 | ACCOUNT 357 | 64 | 0 | 3 | 0 | 0 | 0 | 0 | 64 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 13 | 0 | 0 | 0 | 0 | 274 | (0) |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | (0) |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 70 | 4,747 | 57 | 167 | 26 | 6 | 94,655 | 48 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (3) | (162) | (2) | (6) | (1) | 0 | (3,444) | (2) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 67 | 4,585 | 55 | 161 | 25 | 6 | 91,211 | 46 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,446 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 401 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 67 | 4,585 | 55 | 161 | 25 | 6 | 91,211 | 3,941 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 3 | 0 | 0 | 0 | 0 | 0 | 591 | (0) |
| 25 | ACCOUNT 361 | 3,052 | 2 | 142 | 2 | 6 | 1 | 0 | 3,050 | 2 |
| 26 | ACCOUNT 362 | 33,619 | 24 | 1,621 | 20 | 75 | 11 | 3 | 33,601 | 18 |
| 27 | ACCOUNT 364 | 30,387 | 113 | 185 | 23 | 88 | 10 | 6 | 30,384 | 3 |
| 28 | ACCOUNT 365 | 34,380 | 65 | 560 | 23 | 222 | 23 | 11 | 34,370 | 10 |
| 29 | ACCOUNT 366 | 6,525 | 6 | 142 | 4 | 54 | 6 | 2 | 6,522 | 3 |
| 30 | ACCOUNT 367 | 50,227 | 50 | 1,114 | 30 | 407 | 42 | 19 | 50,204 | 23 |
| 31 | ACCOUNT 368 | 43,829 | 33 | 681 | 28 | 367 | 38 | 18 | 43,827 | 2 |
| 32 | ACCOUNT 369 | 29,605 | 25 | 11 | 4 | 21 | 3 | 4 | 29,605 | (0) |
| 33 | ACCOUNT 370 | 18,112 | 0 | 29 | 0 | 63 | 17 | 9 | 18,112 | (0) |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 2 | 0 | 0 | 0 | 0 | 0 | 43 | (0) |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 16,729 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 323 | 4,485 | 134 | 1,303 | 151 | 72 | 267,038 | 61 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 2,188 | 15 | 98 | 227 | 789 | 226 | 9 |
| 39 | TRANSMISSION | 2,736 | 1,224 | 8 | 61 | 134 | 448 | 121 | 6 |
| 40 | DISTRIBUTION | 19,363 | 11,026 | 74 | 830 | 912 | 2,199 | 475 | 19 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2,573 | 19 | 191 | 85 | 50 | 5 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 379 | 3 | 275 | 117 | 113 | 6 | 0 |
| 43 | SALES | 941 | 360 | 3 | 225 | 93 | 110 | 7 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 17,750 | 122 | 1,680 | 1,568 | 3,709 | 840 | 34 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 17,750 | 122 | 1,680 | 1,568 | 3,709 | 840 | 34 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 729 | 5 | 33 | 76 | 263 | 75 | 3 |
| 50 | TRANSMISSION | 878 | 393 | 3 | 20 | 43 | 144 | 39 | 2 |
| 51 | DISTRIBUTION | 5,772 | 3,286 | 22 | 247 | 272 | 656 | 142 | 6 |
| 52 | CUSTOMER ACCOUNTING | 904 | 767 | 6 | 57 | 25 | 15 | 1 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 110 | 1 | 82 | 35 | 34 | 2 | 0 |
| 54 | SALES | 281 | 106 | 1 | 67 | 28 | 33 | 2 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 5,391 | 38 | 506 | 479 | 1,145 | 261 | 11 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 360,644 | 2,460 | 22,590 | 34,472 | 102,667 | 26,693 | 1,083 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 360,644 | 2,460 | 22,590 | 34,472 | 102,667 | 26,693 | 1,083 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | (30) | 0 | (1) | (3) | (10) | (3) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 23 | 0 | 2 | 2 | 4 | 1 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | (3) | 0 | 1 | (1) | (6) | (2) | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 21,167 | 145 | 947 | 2,195 | 7,631 | 2,187 | 87 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 33 | 0 | 2 | 4 | 12 | 3 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 30 | 0 | 2 | 2 | 5 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 250 | 2 | 23 | 22 | 53 | 12 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 21,480 | 147 | 974 | 2,223 | 7,701 | 2,203 | 87 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (21,139) | (145) | (946) | (2,192) | (7,621) | (2,184) | (87) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | (35) | 0 | (2) | (4) | (12) | (3) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (30) | 0 | (2) | (2) | (6) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (271) | (2) | (25) | (24) | (57) | (13) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (21,475) | (147) | (975) | (2,222) | (7,696) | (2,201) | (88) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 24 | 45 | 25 | 2 | 1 | 27 | 25 |
| 39 | TRANSMISSION | 2,736 | 13 | 26 | 14 | 1 | 0 | 15 | 12 |
| 40 | DISTRIBUTION | 19,363 | 67 | 160 | 64 | 4 | 2 | 32 | 18 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 2 | 19 | 5 | 0 | 0 | 1 | 0 |
| 43 | SALES | 941 | 1 | 19 | 5 | 0 | 0 | 1 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 109 | 277 | 114 | 7 | 3 | 76 | 55 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 109 | 277 | 114 | 7 | 3 | 76 | 55 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 8 | 15 | 8 | 1 | 0 | 9 | 8 |
| 50 | TRANSMISSION | 878 | 4 | 8 | 4 | 0 | 0 | 5 | 4 |
| 51 | DISTRIBUTION | 5,772 | 20 | 48 | 19 | 1 | 0 | 10 | 5 |
| 52 | CUSTOMER ACCOUNTING | 904 | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 1 | 6 | 1 | 0 | 0 | 0 | 0 |
| 54 | SALES | 281 | 0 | 6 | 2 | 0 | 0 | 0 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 34 | 85 | 34 | 2 | 0 | 24 | 17 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 3,101 | 6,472 | 3,131 | 244 | 75 | 2,834 | 2,351 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 3,101 | 6,472 | 3,131 | 244 | 75 | 2,834 | 2,351 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 232 | 436 | 240 | 21 | 6 | 261 | 238 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 2 | 4 | 2 | 0 | 0 | 1 | 1 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 234 | 441 | 242 | 21 | 6 | 262 | 239 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (232) | (435) | (239) | (21) | (6) | (261) | (238) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (2) | (4) | (2) | 0 | 0 | (1) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (234) | (440) | (241) | (21) | (6) | (262) | (239) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 6 | 32 | 483 | 320 | 135 | 13 | 8 | 11 |
| 39 | TRANSMISSION | 2,736 | 3 | 18 | 263 | 146 | 72 | 1 | 1 | 1 |
| 40 | DISTRIBUTION | 19,363 | 15 | 99 | 1,191 | 305 | 341 | 603 | 339 | 89 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 0 | 3 | 30 | 2 | 2 | 4 | 18 | 15 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 0 | 3 | 20 | 3 | 2 | 4 | 19 | 15 |
| 43 | SALES | 941 | 0 | 2 | 23 | 4 | 1 | 6 | 28 | 22 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 24 | 157 | 2,010 | 780 | 553 | 631 | 413 | 153 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 24 | 157 | 2,010 | 780 | 553 | 631 | 413 | 153 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 2 | 11 | 161 | 107 | 45 | 4 | 3 | 4 |
| 50 | TRANSMISSION | 878 | 1 | 6 | 84 | 47 | 23 | 0 | 0 | 0 |
| 51 | DISTRIBUTION | 5,772 | 4 | 30 | 355 | 91 | 102 | 180 | 101 | 27 |
| 52 | CUSTOMER ACCOUNTING | 904 | 0 | 1 | 9 | 1 | 1 | 1 | 5 | 4 |
| 53 | CUSTOMER ASSISTANCE | 305 | 0 | 1 | 6 | 1 | 1 | 1 | 6 | 5 |
| 54 | SALES | 281 | 0 | 1 | 7 | 1 | 0 | 2 | 8 | 7 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 7 | 50 | 622 | 248 | 172 | 188 | 123 | 47 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 761 | 4,294 | 59,871 | 31,378 | 16,785 | 13,941 | 7,758 | 2,238 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 761 | 4,294 | 59,871 | 31,378 | 16,785 | 13,941 | 7,758 | 2,238 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | 0 | (6) | (4) | (2) | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 2 | 1 | 1 | 1 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | 0 | (4) | (3) | (1) | 1 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 60 | 306 | 4,667 | 3,092 | 1,305 | 125 | 76 | 110 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 0 | 7 | 4 | 2 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 0 | 3 | 1 | 1 | 1 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 0 | 2 | 28 | 11 | 8 | 9 | 6 | 2 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 60 | 308 | 4,705 | 3,108 | 1,316 | 135 | 83 | 112 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (60) | (306) | (4,661) | (3,088) | (1,303) | (125) | (76) | (110) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | 0 | (7) | (4) | (2) | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | 0 | (3) | (1) | (1) | (2) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | 0 | (2) | (31) | (12) | (9) | (10) | (6) | (2) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (60) | (308) | (4,702) | (3,105) | (1,315) | (137) | (83) | (112) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 4 | 270 | 4 | 7 | 1 | 0 | 4,995 | 2 |
| 39 | TRANSMISSION | 2,736 | 2 | 137 | 2 | 5 | 1 | 0 | 2,735 | 1 |
| 40 | DISTRIBUTION | 19,363 | 24 | 349 | 10 | 95 | 11 | 5 | 19,358 | 5 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 12 | 8 | 2 | 2 | 0 | 0 | 3,032 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 15 | 9 | 3 | 5 | 2 | 2 | 1,022 | 0 |
| 43 | SALES | 941 | 9 | 10 | 2 | 5 | 2 | 3 | 941 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 66 | 783 | 23 | 119 | 17 | 10 | 32,083 | 8 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 542 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 66 | 783 | 23 | 119 | 17 | 10 | 32,083 | 808 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 1 | 90 | 1 | 2 | 0 | 0 | 1,664 | 1 |
| 50 | TRANSMISSION | 878 | 1 | 44 | 1 | 2 | 0 | 0 | 878 | 0 |
| 51 | DISTRIBUTION | 5,772 | 7 | 104 | 3 | 28 | 3 | 2 | 5,771 | 1 |
| 52 | CUSTOMER ACCOUNTING | 904 | 4 | 2 | 1 | 1 | 0 | 0 | 904 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 4 | 3 | 1 | 2 | 1 | 1 | 305 | 0 |
| 54 | SALES | 281 | 3 | 3 | 0 | 2 | 1 | 1 | 281 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 20 | 246 | 7 | 37 | 5 | 4 | 9,803 | 2 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 755 | 28,363 | 457 | 2,092 | 290 | 118 | 737,918 | 281 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,657 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,101 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,615 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 755 | 28,363 | 457 | 2,092 | 290 | 118 | 737,918 | 40,654 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (3) | 0 | 0 | 0 | 0 | (63) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 1 | 0 | 0 | 0 | 0 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 40 | 2,612 | 34 | 67 | 13 | 4 | 48,304 | 23 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 4 | 0 | 0 | 0 | 0 | 72 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 1 | 0 | 0 | 0 | 0 | 48 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 1 | 11 | 0 | 2 | 0 | 0 | 452 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 41 | 2,628 | 34 | 69 | 13 | 4 | 48,876 | 23 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (40) | (2,608) | (34) | (67) | (13) | (4) | (48,241) | (23) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (4) | 0 | 0 | 0 | 0 | (74) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | (1) | 0 | 0 | 0 | 0 | (50) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (1) | (12) | 0 | (2) | 0 | 0 | (490) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (41) | (2,625) | (34) | (69) | (13) | (4) | (48,855) | (23) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 25,819 | 177 | 1,156 | 2,678 | 9,310 | 2,669 | 106 |
| 2 | TRANSMISSION | 18,571 | 8,287 | 57 | 417 | 913 | 3,043 | 824 | 38 |
| 3 | DISTRIBUTION | 35,412 | 20,168 | 136 | 1,517 | 1,668 | 4,023 | 869 | 34 |
| 4 | NUCLEAR FUEL | 2,398 | 1,049 | 7 | 47 | 109 | 379 | 109 | 4 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 1,016 | 7 | 46 | 106 | 367 | 105 | 4 |
| 6 | GENERAL PLANT | 4,624 | 2,552 | 18 | 240 | 226 | 537 | 122 | 5 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 194 | 1 | 10 | 22 | 72 | 19 | 1 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 788 | 5 | 46 | 78 | 251 | 69 | 3 |
| 9 | PROPERTY TAX | 124,414 | 59,873 | 408 | 3,479 | 5,800 | 17,982 | 4,786 | 195 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 59,873 | 408 | 3,479 | 5,800 | 17,982 | 4,786 | 195 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 14,916 | 101 | 1,651 | 1,412 | 3,352 | 790 | 30 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 3,410 | 23 | 152 | 353 | 1,228 | 352 | 14 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 110 | 1 | 12 | 10 | 25 | 6 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 82 | 1 | 9 | 8 | 18 | 4 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 728 | 5 | 81 | 69 | 164 | 39 | 1 |
| 19 | PAYROLL TAX | 37,516 | 19,246 | 131 | 1,905 | 1,852 | 4,787 | 1,191 | 45 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 19,246 | 131 | 1,905 | 1,852 | 4,787 | 1,191 | 45 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 41 | 0 | 3 | 5 | 18 | 5 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 41 | 0 | 3 | 5 | 18 | 5 | 0 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 8 | 0 | 0 | 1 | 2 | 1 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 10 | 0 | 0 | 1 | 4 | 1 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 79,170 | 539 | 5,387 | 7,658 | 22,791 | 5,983 | 240 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 79,170 | 539 | 5,387 | 7,658 | 22,791 | 5,983 | 240 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (5,624) | (38) | (334) | (541) | (1,659) | (438) | (18) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (5,624) | (38) | (334) | (541) | (1,659) | (438) | (18) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 284 | 531 | 293 | 26 | 7 | 319 | 291 |
| 2 | TRANSMISSION | 18,571 | 88 | 179 | 93 | 6 | 2 | 100 | 81 |
| 3 | DISTRIBUTION | 35,412 | 123 | 292 | 117 | 7 | 3 | 59 | 33 |
| 4 | NUCLEAR FUEL | 2,398 | 12 | 22 | 12 | 1 | 0 | 13 | 12 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 11 | 21 | 12 | 1 | 0 | 13 | 11 |
| 6 | GENERAL PLANT | 4,624 | 16 | 40 | 16 | 1 | 0 | 11 | 8 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 8 | 15 | 8 | 1 | 0 | 8 | 7 |
| 9 | PROPERTY TAX | 124,414 | 544 | 1,104 | 553 | 43 | 12 | 525 | 445 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 544 | 1,104 | 553 | 43 | 12 | 525 | 445 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 101 | 256 | 111 | 7 | 0 | 81 | 64 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 37 | 70 | 39 | 3 | 1 | 42 | 38 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 5 | 12 | 5 | 0 | 0 | 4 | 3 |
| 19 | PAYROLL TAX | 37,516 | 145 | 341 | 157 | 10 | 1 | 128 | 105 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 145 | 341 | 157 | 10 | 1 | 128 | 105 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 690 | 1,446 | 711 | 53 | 13 | 654 | 550 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 690 | 1,446 | 711 | 53 | 13 | 654 | 550 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (50) | (103) | (51) | (4) | (1) | (48) | (40) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (50) | (103) | (51) | (4) | (1) | (48) | (40) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 74 | 374 | 5,695 | 3,772 | 1,592 | 153 | 93 | 134 |
| 2 | TRANSMISSION | 18,571 | 23 | 124 | 1,786 | 991 | 492 | 10 | 6 | 9 |
| 3 | DISTRIBUTION | 35,412 | 27 | 181 | 2,177 | 557 | 623 | 1,102 | 620 | 163 |
| 4 | NUCLEAR FUEL | 2,398 | 3 | 15 | 232 | 153 | 65 | 6 | 4 | 5 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 3 | 15 | 225 | 149 | 63 | 6 | 4 | 5 |
| 6 | GENERAL PLANT | 4,624 | 4 | 23 | 291 | 115 | 80 | 90 | 59 | 22 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 1 | 3 | 39 | 22 | 12 | 0 | 0 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 2 | 10 | 150 | 92 | 42 | 12 | 7 | 5 |
| 9 | PROPERTY TAX | 124,414 | 137 | 745 | 10,595 | 5,851 | 2,969 | 1,379 | 793 | 343 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 137 | 745 | 10,595 | 5,851 | 2,969 | 1,379 | 793 | 343 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 20 | 135 | 1,822 | 905 | 491 | 309 | 259 | 138 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 10 | 49 | 751 | 498 | 210 | 20 | 12 | 18 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 0 | 1 | 13 | 7 | 4 | 2 | 2 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 0 | 1 | 10 | 5 | 3 | 2 | 1 | 1 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 1 | 7 | 89 | 44 | 24 | 15 | 13 | 7 |
| 19 | PAYROLL TAX | 37,516 | 31 | 193 | 2,685 | 1,459 | 732 | 348 | 287 | 165 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 31 | 193 | 2,685 | 1,459 | 732 | 348 | 287 | 165 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 0 | 1 | 14 | 11 | 2 | 1 | 1 | 1 |
| 26 | TOTAL REVENUE TAXES | 112 | 0 | 1 | 14 | 11 | 2 | 1 | 1 | 1 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 168 | 939 | 13,296 | 7,322 | 3,703 | 1,728 | 1,081 | 509 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 168 | 939 | 13,296 | 7,322 | 3,703 | 1,728 | 1,081 | 509 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (12) | (69) | (974) | (527) | (273) | (138) | (79) | (33) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (12) | (69) | (974) | (527) | (273) | (138) | (79) | (33) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 49 | 3,186 | 42 | 82 | 16 | 4 | 58,932 | 29 |
| 2 | TRANSMISSION | 18,571 | 14 | 928 | 11 | 33 | 5 | 1 | 18,561 | 10 |
| 3 | DISTRIBUTION | 35,412 | 44 | 639 | 18 | 174 | 20 | 9 | 35,403 | 9 |
| 4 | NUCLEAR FUEL | 2,398 | 2 | 130 | 2 | 3 | 1 | 0 | 2,397 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 2 | 126 | 2 | 3 | 1 | 0 | 2,324 | 1 |
| 6 | GENERAL PLANT | 4,624 | 9 | 114 | 3 | 17 | 2 | 2 | 4,623 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 0 | 20 | 0 | 1 | 0 | 0 | 429 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 2 | 79 | 1 | 3 | 1 | 0 | 1,693 | 1 |
| 9 | PROPERTY TAX | 124,414 | 122 | 5,222 | 79 | 316 | 46 | 16 | 124,362 | 52 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 815 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,953 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 122 | 5,222 | 79 | 316 | 46 | 16 | 124,362 | 3,083 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 74 | 847 | 24 | 81 | 13 | 10 | 28,000 | 10 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 6 | 420 | 5 | 11 | 2 | 1 | 7,775 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 1 | 6 | 0 | 1 | 0 | 0 | 207 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 0 | 5 | 0 | 0 | 0 | 0 | 153 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 4 | 41 | 1 | 4 | 1 | 0 | 1,367 | 0 |
| 19 | PAYROLL TAX | 37,516 | 85 | 1,319 | 30 | 97 | 16 | 11 | 37,502 | 14 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,187 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 85 | 1,319 | 30 | 97 | 16 | 11 | 37,502 | 1,412 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 0 | 5 | 0 | 0 | 0 | 0 | 112 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 0 | 5 | 0 | 0 | 0 | 0 | 112 | 0 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 1 | 0 | 0 | 0 | 0 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 207 | 6,547 | 109 | 413 | 62 | 27 | 161,996 | 66 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 913 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 376 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,140 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 207 | 6,547 | 109 | 413 | 62 | 27 | 161,996 | 4,495 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (12) | (473) | (7) | (31) | (4) | (2) | (11,583) | (5) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (50) |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (530) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (12) | (473) | (7) | (31) | (4) | (2) | (11,583) | (619) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 37,137,424 | 263,598 | 1,666,705 | 4,184,761 | 16,278,690 | 5,087,710 | 216,927 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 43,795,228 | 299,634 | 1,959,830 | 4,542,498 | 15,790,129 | 4,525,962 | 179,331 |
| 3 | LEVEL B-1 | 100,000,000 | 43,795,228 | 299,634 | 1,959,830 | 4,542,498 | 15,790,129 | 4,525,962 | 179,331 |
| 4 | LEVEL B-2 | 100,000,000 | 45,172,591 | 309,796 | 2,284,084 | 4,983,409 | 16,583,133 | 4,417,944 | 192,345 |
| 5 | LEVEL C | 100,000,000 | 45,502,323 | 312,202 | 2,354,412 | 5,080,667 | 16,764,428 | 4,399,043 | 195,255 |
| 6 | LEVEL D | 100,000,000 | 39,040,279 | 267,849 | 2,020,044 | 4,367,670 | 14,561,721 | 4,581,867 | 377,290 |
| 7 | LEVEL E | 100,000,000 | 40,549,232 | 278,220 | 2,098,159 | 4,536,477 | 15,124,497 | 4,642,756 | 391,861 |
| 8 | LEVEL F | 100,000,000 | 47,374,831 | 420,460 | 2,218,992 | 4,725,587 | 15,688,255 | 3,982,902 | 162,859 |
| 9 | LEVEL G | 100,000,000 | 52,305,680 | 464,262 | 2,450,100 | 5,217,126 | 17,195,000 | 3,307,140 | 79,359 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 50 | 0 | 24 | 21 | 182 | 117 | 4 |
| 11 | LEVELS F & G | 2,411,431 | 2,068,360 | 15,312 | 153,406 | 67,819 | 39,081 | 667 | 10 |
| 12 | LEVEL G | 2,410,487 | 2,068,340 | 15,312 | 153,395 | 67,802 | 38,946 | 570 | 7 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 2,068,390 | 15,312 | 153,419 | 67,823 | 39,128 | 687 | 11 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,015,040 | 1,694 | 32,413 | 11,958 | 4,265 | 103 | 2 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 0 | 15,360 | 14,853 | 15,563 | 535 | 8 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 1,107,196 | 1,771 | 81,987 | 25,514 | 4,586 | 16 | 2 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 0 | 21,573 | 17,690 | 14,097 | 54 | 4 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 191,675 | 320 | 20,008 | 9,146 | 3,939 | 89 | 1 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 0 | 6,635 | 7,889 | 13,502 | 439 | 3 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 370,955 | 593 | 56,881 | 21,233 | 4,456 | 14 | 1 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 0 | 15,178 | 14,023 | 12,863 | 51 | 1 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 2,068,390 | 15,312 | 116,006 | 36,297 | 8,992 | 129 | 2 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 0 | 37,413 | 31,526 | 30,136 | 558 | 8 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 2,068,391 | 15,312 | 153,419 | 67,822 | 39,128 | 687 | 10 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 2,068,409 | 15,312 | 153,571 | 68,317 | 41,465 | 5,608 | 144 |
| 27 | TOTAL METERS | 2,363,529 | 2,069,212 | 15,326 | 153,552 | 68,084 | 39,230 | 689 | 11 |
| 28 | RETAIL MWH SALES | 82,837,146 | 26,247,940 | 186,306 | 1,177,994 | 2,957,723 | 11,507,342 | 3,611,506 | 154,392 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 490,428 | 778,832 | 478,816 | 59,565 | 11,933 | 711,484 | 640,674 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 480,967 | 901,319 | 496,176 | 44,462 | 11,806 | 540,304 | 492,773 |
| 3 | LEVEL B-1 | 100,000,000 | 480,967 | 901,319 | 496,176 | 44,462 | 11,806 | 540,304 | 492,773 |
| 4 | LEVEL B-2 | 100,000,000 | 472,072 | 976,152 | 495,316 | 35,592 | 11,441 | 487,407 | 470,082 |
| 5 | LEVEL C | 100,000,000 | 470,608 | 992,777 | 495,564 | 33,750 | 11,378 | 476,683 | 465,711 |
| 6 | LEVEL D | 100,000,000 | 467,504 | 850,709 | 585,982 | 17,994 | 9,777 | 1,132,773 | 29,743 |
| 7 | LEVEL E | 100,000,000 | 485,616 | 883,569 | 608,564 | 18,700 | 10,154 | 848,453 | 30,885 |
| 8 | LEVEL F | 100,000,000 | 492,196 | 967,287 | 493,788 | 36,600 | 12,356 | 279,130 | 60,273 |
| 9 | LEVEL G | 100,000,000 | 501,739 | 1,067,232 | 499,129 | 28,092 | 13,645 | 0 | 61,850 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 6 | 15 | 34 | 3 | 0 | 31 | 4 |
| 11 | LEVELS F & G | 2,411,431 | 1,711 | 6,652 | 530 | 2 | 3 | 18 | 13 |
| 12 | LEVEL G | 2,410,487 | 1,706 | 6,646 | 509 | 1 | 3 | 0 | 11 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 1,712 | 6,661 | 543 | 4 | 3 | 31 | 15 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 314 | 749 | 31 | 1 | 0 | 0 | 6 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 373 | 1,864 | 339 | 1 | 3 | 0 | 5 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 514 | 1,436 | 25 | 0 | 0 | 0 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 488 | 3,496 | 188 | 0 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 238 | 678 | 30 | 1 | 0 | 0 | 6 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 365 | 1,702 | 327 | 1 | 3 | 0 | 5 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 412 | 1,376 | 25 | 0 | 0 | 0 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 448 | 3,301 | 181 | 0 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 837 | 1,931 | 59 | 3 | 0 | 7 | 9 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 875 | 4,730 | 484 | 2 | 3 | 24 | 6 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 1,712 | 6,661 | 543 | 5 | 3 | 31 | 15 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 1,769 | 6,718 | 1,360 | 80 | 3 | 620 | 300 |
| 27 | TOTAL METERS | 2,363,529 | 1,720 | 6,663 | 543 | 4 | 3 | 31 | 14 |
| 28 | RETAIL MWH SALES | 82,837,146 | 347,123 | 550,486 | 339,064 | 42,765 | 8,434 | 512,214 | 466,948 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 149,594 | 747,478 | 11,423,499 | 8,593,994 | 2,575,118 | 615,632 | 383,575 | 557,390 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 124,691 | 634,041 | 9,658,080 | 6,397,137 | 2,700,284 | 259,299 | 157,397 | 228,059 |
| 3 | LEVEL B-1 | 100,000,000 | 124,691 | 634,041 | 9,658,080 | 6,397,137 | 2,700,284 | 259,299 | 157,397 | 228,059 |
| 4 | LEVEL B-2 | 100,000,000 | 124,440 | 675,405 | 9,092,816 | 5,297,608 | 2,696,053 | 45,100 | 27,372 | 39,663 |
| 5 | LEVEL C | 100,000,000 | 124,492 | 684,708 | 8,981,648 | 4,983,465 | 2,697,516 | 0 | 0 | 0 |
| 6 | LEVEL D | 100,000,000 | 106,811 | 587,379 | 15,299,622 | 5,300,049 | 2,094,073 | 0 | 0 | 0 |
| 7 | LEVEL E | 100,000,000 | 110,933 | 610,087 | 13,866,921 | 4,612,802 | 2,175,076 | 0 | 0 | 0 |
| 8 | LEVEL F | 100,000,000 | 117,831 | 692,978 | 11,243,910 | 2,419,465 | 2,846,543 | 844,424 | 532,314 | 777,713 |
| 9 | LEVEL G | 100,000,000 | 130,109 | 763,665 | 7,418,274 | 417,282 | 2,712,193 | 932,389 | 587,772 | 858,733 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 3 | 580 | 124 | 51 | 0 | 0 | 0 |
| 11 | LEVELS F & G | 2,411,431 | 28 | 2,130 | 1,722 | 41 | 1,318 | 3,794 | 17,977 | 14,426 |
| 12 | LEVEL G | 2,410,487 | 28 | 2,127 | 1,311 | 6 | 1,269 | 3,794 | 17,977 | 14,426 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 28 | 2,130 | 1,891 | 130 | 1,320 | 3,794 | 17,977 | 14,426 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 0 | 310 | 386 | 8 | 110 | 0 | 1,075 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 23 | 1,022 | 1,343 | 39 | 885 | 0 | 0 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 0 | 444 | 37 | 0 | 32 | 0 | 734 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 1 | 1,076 | 155 | 0 | 314 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 0 | 309 | 330 | 2 | 109 | 0 | 44 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 22 | 1,012 | 1,000 | 8 | 856 | 0 | 0 | 0 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 0 | 442 | 34 | 0 | 32 | 0 | 151 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 1 | 1,049 | 127 | 0 | 309 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 563 | 509 | 33 | 158 | 0 | 0 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 28 | 1,567 | 1,382 | 97 | 1,162 | 0 | 0 | 0 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 3,794 | 17,977 | 14,426 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 28 | 2,130 | 1,891 | 130 | 1,320 | 3,794 | 17,977 | 14,426 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 161 | 2,149 | 37,820 | 2,600 | 2,194 | 3,794 | 17,977 | 14,426 |
| 27 | TOTAL METERS | 2,363,529 | 28 | 2,130 | 1,891 | 130 | 1,320 | 0 | 0 | 0 |
| 28 | RETAIL MWH SALES | 82,837,146 | 105,730 | 528,313 | 12,221,108 | 13,980,063 | 1,831,855 | 435,115 | 271,103 | 393,951 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 115,638 | 6,491,606 | 79,506 | 178,511 | 29,549 | 9,100 | 99,957,737 | 42,263 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 82,688 | 5,404,354 | 70,548 | 139,640 | 27,356 | 7,547 | 99,951,540 | 48,460 |
| 3 | LEVEL B-1 | 100,000,000 | 82,688 | 5,404,354 | 70,548 | 139,640 | 27,356 | 7,547 | 99,951,540 | 48,460 |
| 4 | LEVEL B-2 | 100,000,000 | 74,398 | 4,705,841 | 62,114 | 179,133 | 28,561 | 6,422 | 99,946,290 | 53,710 |
| 5 | LEVEL C | 100,000,000 | 72,718 | 4,562,760 | 60,390 | 187,609 | 28,846 | 6,189 | 99,945,142 | 54,858 |
| 6 | LEVEL D | 100,000,000 | 62,361 | 7,944,609 | 51,844 | 164,982 | 24,731 | 5,258 | 99,952,921 | 47,079 |
| 7 | LEVEL E | 100,000,000 | 64,816 | 7,746,925 | 53,816 | 171,349 | 25,724 | 5,500 | 99,951,092 | 48,908 |
| 8 | LEVEL F | 100,000,000 | 68,046 | 2,433,728 | 58,097 | 866,877 | 89,838 | 39,469 | 99,946,749 | 53,251 |
| 9 | LEVEL G | 100,000,000 | 75,130 | 1,750,093 | 64,147 | 957,184 | 99,145 | 43,530 | 100,000,000 | (0) |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 193 | 0 | 3 | 1 | 2 | 1,448 | 1 |
| 11 | LEVELS F & G | 2,411,431 | 11,586 | 414 | 1,967 | 1,884 | 271 | 288 | 2,411,430 | 1 |
| 12 | LEVEL G | 2,410,487 | 11,586 | 308 | 1,967 | 1,884 | 270 | 286 | 2,410,487 | 0 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 11,586 | 501 | 1,967 | 1,887 | 271 | 288 | 2,411,935 | 1 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 634 | 65 | 50 | 179 | 9 | 27 | 1,069,429 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 349 | 0 | 244 | 32 | 66 | 52,907 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 2,233 | 10 | 491 | 889 | 27 | 60 | 1,228,004 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 60 | 0 | 614 | 211 | 122 | 60,143 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 65 | 60 | 34 | 175 | 8 | 26 | 227,291 | (0) |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 205 | 0 | 235 | 29 | 65 | 34,301 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 345 | 10 | 466 | 823 | 27 | 57 | 458,334 | (0) |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 49 | 0 | 571 | 186 | 119 | 48,457 | (0) |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 85 | 0 | 1,045 | 35 | 166 | 2,250,568 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 416 | 0 | 842 | 236 | 122 | 111,617 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 11,586 | 0 | 1,967 | 0 | 0 | 0 | 49,750 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 11,586 | 501 | 1,967 | 1,887 | 271 | 288 | 2,411,935 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 11,586 | 10,020 | 1,967 | 1,944 | 271 | 288 | 2,470,873 | 0 |
| 27 | TOTAL METERS | 2,363,529 | 0 | 501 | 0 | 1,887 | 271 | 288 | 2,363,528 | 1 |
| | | | | | | | | | | 0 |
| 28 | RETAIL MWH SALES | 82,837,146 | 81,730 | 4,668,258 | 56,194 | 126,169 | 20,888 | 6,431 | 82,837,146 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 76,882 | 526 | 3,441 | 7,974 | 27,719 | 7,945 | 315 |
| 30 | TRANSMISSION | 38,045 | 13,279 | 91 | 670 | 1,464 | 4,877 | 1,316 | 60 |
| 31 | DISTRIBUTION | 129,646 | 71,580 | 558 | 7,350 | 6,980 | 13,826 | 2,700 | 107 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 61,193 | 453 | 4,542 | 2,017 | 1,199 | 109 | 3 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 8,585 | 64 | 6,228 | 2,657 | 2,575 | 136 | 1 |
| 34 | SALES | 30,105 | 11,478 | 85 | 7,199 | 2,988 | 3,519 | 220 | 1 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 242,997 | 1,777 | 29,430 | 24,080 | 53,715 | 12,426 | 487 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 1,194 | 8 | 53 | 124 | 430 | 123 | 5 |
| 37 | TRANSMISSION | 982 | 439 | 3 | 22 | 48 | 161 | 44 | 2 |
| 38 | DISTRIBUTION | 2,465 | 1,405 | 9 | 106 | 116 | 280 | 60 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1,049 | 8 | 78 | 35 | 21 | 2 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 147 | 1 | 106 | 45 | 44 | 2 | 0 |
| 41 | SALES | 525 | 202 | 1 | 126 | 52 | 61 | 4 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 4,436 | 30 | 491 | 420 | 997 | 235 | 9 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 844 | 1,582 | 871 | 78 | 21 | 949 | 865 |
| 30 | TRANSMISSION | 38,045 | 140 | 287 | 149 | 11 | 4 | 158 | 131 |
| 31 | DISTRIBUTION | 129,646 | 430 | 1,153 | 379 | 23 | 7 | 183 | 73 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 52 | 198 | 30 | 1 | 0 | 11 | 5 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 50 | 442 | 107 | 2 | 0 | 15 | 3 |
| 34 | SALES | 30,105 | 45 | 605 | 172 | 4 | 0 | 25 | 5 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 1,561 | 4,267 | 1,708 | 119 | 32 | 1,341 | 1,082 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 13 | 25 | 14 | 1 | 0 | 15 | 13 |
| 37 | TRANSMISSION | 982 | 5 | 9 | 5 | 0 | 0 | 5 | 4 |
| 38 | DISTRIBUTION | 2,465 | 9 | 20 | 8 | 1 | 0 | 4 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1 | 3 | 1 | 0 | 0 | 0 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 1 | 8 | 2 | 0 | 0 | 0 | 0 |
| 41 | SALES | 525 | 1 | 11 | 3 | 0 | 0 | 0 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 30 | 76 | 33 | 2 | 0 | 24 | 19 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 219 | 1,113 | 16,955 | 11,230 | 4,740 | 455 | 276 | 400 |
| 30 | TRANSMISSION | 38,045 | 37 | 199 | 7,601 | 5,158 | 788 | 15 | 9 | 13 |
| 31 | DISTRIBUTION | 129,646 | 83 | 632 | 7,150 | 1,656 | 1,992 | 5,966 | 3,315 | 635 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 3 | 63 | 704 | 48 | 55 | 92 | 437 | 351 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 1 | 71 | 444 | 79 | 39 | 92 | 433 | 348 |
| 34 | SALES | 30,105 | 1 | 74 | 722 | 135 | 35 | 187 | 887 | 711 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 344 | 2,152 | 33,576 | 18,306 | 7,649 | 6,807 | 5,357 | 2,458 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 3 | 17 | 263 | 174 | 74 | 7 | 4 | 6 |
| 37 | TRANSMISSION | 982 | 1 | 7 | 94 | 52 | 26 | 1 | 0 | 0 |
| 38 | DISTRIBUTION | 2,465 | 2 | 13 | 152 | 39 | 43 | 77 | 43 | 11 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 0 | 1 | 12 | 1 | 1 | 2 | 8 | 6 |
| 40 | CUSTOMER ASSISTANCE | 396 | 0 | 1 | 8 | 1 | 1 | 2 | 7 | 6 |
| 41 | SALES | 525 | 0 | 1 | 13 | 2 | 1 | 3 | 15 | 12 |
| 42 | TOTAL HEADCOUNT | 8,329 | 6 | 40 | 542 | 269 | 146 | 92 | 77 | 41 |

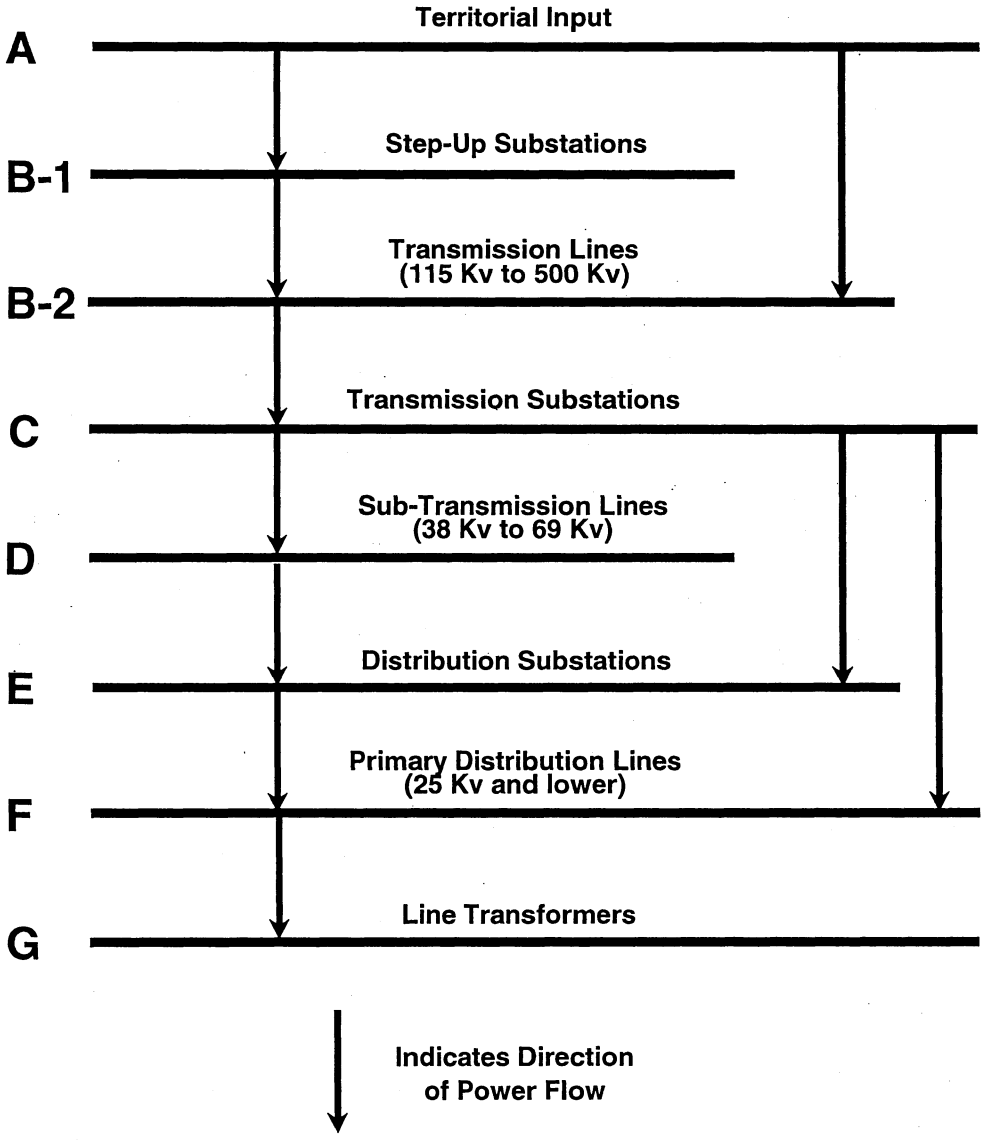
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 145 | 9,487 | 124 | 245 | 48 | 13 | 175,462 | 85 |
| 30 | TRANSMISSION | 38,045 | 22 | 1,470 | 18 | 52 | 8 | 2 | 38,029 | 16 |
| 31 | DISTRIBUTION | 129,646 | 197 | 1,828 | 65 | 631 | 79 | 38 | 129,616 | 30 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 281 | 186 | 48 | 57 | 8 | 8 | 72,154 | 0 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 335 | 201 | 57 | 123 | 42 | 53 | 23,183 | 0 |
| 34 | SALES | 30,105 | 303 | 335 | 52 | 168 | 66 | 83 | 30,105 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 1,283 | 13,507 | 364 | 1,276 | 251 | 197 | 468,549 | 131 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 2 | 147 | 2 | 4 | 1 | 0 | 2,722 | 1 |
| 37 | TRANSMISSION | 982 | 1 | 49 | 1 | 2 | 0 | 0 | 981 | 1 |
| 38 | DISTRIBUTION | 2,465 | 3 | 44 | 1 | 12 | 1 | 1 | 2,464 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 5 | 3 | 1 | 1 | 0 | 0 | 1,239 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 6 | 3 | 1 | 2 | 1 | 1 | 396 | 0 |
| 41 | SALES | 525 | 5 | 6 | 1 | 3 | 1 | 1 | 525 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 22 | 252 | 7 | 24 | 4 | 3 | 8,327 | 2 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 4 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 7 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 12 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 25 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 31 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 34 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 42 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 48 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 59 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 65 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 68 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 73 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 11,177,095 | 1,984,337 | 3,630,809 | 1,032,044 | 62,802 | 717,986 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 4,285,659 | 760,591 | 1,412,042 | 405,093 | 23,947 | 280,202 |
| 3 | NUCLEAR FUEL | 466,122 | 201,926 | 35,440 | 81,045 | 25,433 | 1,005 | 16,442 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 82,722 | 14,519 | 33,202 | 10,419 | 412 | 6,736 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 7,010,640 | 1,244,667 | 2,266,610 | 641,965 | 39,448 | 447,490 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (257,332) | (58,065) | (60,241) | (15,015) | (1,425) | (10,749) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 1,255,226 | 223,409 | 406,006 | 114,954 | 7,074 | 80,110 |
| 8 | ACCOUNT 283 | 320,056 | 153,180 | 33,732 | 42,364 | 11,340 | 858 | 7,897 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 1,151,074 | 199,076 | 388,129 | 111,279 | 6,507 | 77,258 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,421 | 3,991 | 8,668 | 2,516 | 111 | 1,676 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 417,650 | 74,776 | 159,200 | 49,094 | 2,128 | 32,079 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (487) | (90) | (170) | (51) | (3) | (34) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,063 | 5,692 | 10,366 | 2,936 | 180 | 2,047 |
| 14 | PREPAID PENSION ASSET | 488,045 | 237,136 | 57,803 | 56,770 | 14,104 | 1,347 | 10,017 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (88,644) | (19,921) | (39,926) | (11,786) | (414) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (103,052) | (25,716) | (21,028) | (4,829) | (574) | (3,486) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 6,288 | 1,104 | 2,524 | 792 | 31 | 512 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 12,984 | 2,279 | 5,211 | 1,635 | 65 | 1,057 |
| 19 | DEFERRED DSM COSTS | 4,887 | 4,887 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (50,071) | (8,788) | (20,096) | (6,306) | (249) | (4,077) |
| 21 | ARO REGULATORY ASSET | 729,925 | 313,899 | 54,824 | 127,754 | 40,315 | 1,576 | 26,015 |
| 22 | ARO LIABILITY | (704,927) | (303,149) | (52,946) | (123,379) | (38,935) | (1,522) | (25,124) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (42,669) | (7,489) | (17,126) | (5,374) | (212) | (3,474) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (53,360) | (9,278) | (14,432) | (3,711) | (324) | (2,829) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 3,736 | 656 | 1,500 | 471 | 19 | 304 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (186) | (33) | (60) | (17) | (1) | (12) |
| 27 | CASH WORKING CAPITAL | 162,810 | 58,431 | 12,413 | 24,910 | 7,735 | 292 | 4,218 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 466,877 | 89,277 | 160,686 | 48,589 | 2,450 | 38,889 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 6,326,443 | 1,134,868 | 2,039,167 | 579,275 | 35,391 | 409,121 |
| | --- REVENUES --- | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 2,699,449 | 604,532 | 1,217,404 | 360,597 | 12,667 | 188,042 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 109,426 | 16,211 | 19,212 | 5,052 | 373 | 3,586 |
| 32 | TOTAL REVENUES | 7,614,581 | 2,808,874 | 620,743 | 1,236,616 | 365,649 | 13,040 | 191,628 |
| | --- EXPENSES --- | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 1,877,605 | 369,055 | 739,065 | 238,929 | 10,300 | 140,818 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 317,469 | 56,758 | 99,656 | 27,775 | 1,829 | 19,653 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 34 | 5 | 8 | 2 | 0 | 2 |
| 36 | ARO ACCRETION | 44,278 | 19,240 | 3,383 | 7,677 | 2,404 | 95 | 1,556 |
| 37 | ARO DEFERRAL | (44,338) | (19,270) | (3,389) | (7,686) | (2,406) | (96) | (1,558) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 1,466 | 257 | 588 | 184 | 7 | 119 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 134,430 | 27,675 | 50,233 | 14,518 | 696 | 8,653 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (290) | (52) | (95) | (27) | (2) | (19) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (24,958) | (4,340) | (6,750) | (1,736) | (151) | (1,323) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,278) | (1,114) | (2,039) | (580) | (35) | (403) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 2,299,448 | 448,238 | 880,657 | 279,063 | 12,643 | 167,498 |
| 44 | INCOME TAXES | 411,696 | 121,598 | 53,198 | 113,370 | 26,584 | (269) | 4,456 |
| 45 | TOTAL EXPENSES | 6,540,658 | 2,421,046 | 501,436 | 994,027 | 305,647 | 12,374 | 171,954 |
| | --- RETURN --- | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 387,828 | 119,307 | 242,588 | 60,002 | 666 | 19,674 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (3,715) | (652) | (1,491) | (468) | (18) | (303) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (1,416) | (318) | (638) | (188) | (7) | 0 |
| 49 | NET INCOME | 1,061,832 | 382,697 | 118,337 | 240,459 | 59,346 | 641 | 19,371 |
| 50 | RETURN ON INVESTMENT | 7.77% | 6.05% | 10.43% | 11.79% | 10.24% | 1.81% | 4.73% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 492,054 | 4,062,010 | 23,159,136 | 1,143,358 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 242,420 | 1,599,081 | 9,009,035 | 501,932 |
| 3 | NUCLEAR FUEL | 466,122 | 1,762 | 102,871 | 465,924 | 198 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 722 | 42,143 | 190,875 | 81 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 250,674 | 2,523,657 | 14,425,151 | 641,544 |
| | LESS: DEFERRED INCOME TAXES | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (11,979) | (59,627) | (474,433) | (13,398) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 55,731 | 451,948 | 2,594,458 | 115,571 |
| 8 | ACCOUNT 283 | 320,056 | 7,952 | 51,269 | 308,592 | 11,464 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 51,704 | 443,590 | 2,428,617 | 113,637 |
| | ADD: OTHER RATE BASE ITEMS | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 19 | 9,722 | 48,124 | 27 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 6,521 | 197,965 | 939,413 | 81,487 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (13) | (203) | (1,051) | 0 |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 1,146 | 11,542 | 65,972 | 1,332 |
| 14 | PREPAID PENSION ASSET | 488,045 | 14,504 | 71,014 | 462,695 | 25,350 |
| 15 | CUSTOMER DEPOSITS | (220,017) | 0 | (59,326) | (220,017) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (4,642) | (19,215) | (182,542) | (12,088) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 55 | 3,204 | 14,510 | 6 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 113 | 6,614 | 29,958 | 13 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 4,887 | 0 |
| 20 | ECCR | (115,581) | (437) | (25,508) | (115,532) | (49) |
| 21 | ARO REGULATORY ASSET | 729,925 | 2,141 | 163,074 | 729,598 | 327 |
| 22 | ARO LIABILITY | (704,927) | (2,067) | (157,489) | (704,611) | (316) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (372) | (21,738) | (98,454) | (42) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (3,880) | (14,128) | (101,942) | (32) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 33 | 1,903 | 8,621 | 4 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (8) | (68) | (385) | 0 |
| 27 | CASH WORKING CAPITAL | 162,810 | 2,802 | 44,485 | 155,286 | 7,524 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 15,915 | 211,848 | 1,034,531 | 103,542 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 214,885 | 2,291,915 | 13,031,065 | 631,449 |
| | --- REVENUES --- | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 148,750 | 1,823,332 | 7,054,774 | 361,107 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 2,617 | 19,810 | 176,287 | 22,414 |
| 32 | TOTAL REVENUES | 7,614,581 | 151,367 | 1,843,142 | 7,231,060 | 383,521 |
| | --- EXPENSES --- | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 81,394 | 1,490,446 | 4,947,613 | 229,884 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 21,961 | 108,773 | 653,874 | 42,693 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 1 | 8 | 60 | 0 |
| 36 | ARO ACCRETION | 44,278 | 183 | 9,721 | 44,259 | 19 |
| 37 | ARO DEFERRAL | (44,338) | (184) | (9,730) | (44,319) | (19) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 13 | 746 | 3,380 | 1 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 4,800 | 66,496 | 307,501 | 6,038 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (13) | (106) | (604) | 0 |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (1,815) | (6,608) | (47,681) | (15) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (276) | (2,281) | (13,006) | (716) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 106,064 | 1,657,465 | 5,851,077 | 277,884 |
| 44 | INCOME TAXES | 411,696 | 14,939 | 44,523 | 378,399 | 33,297 |
| 45 | TOTAL EXPENSES | 6,540,658 | 121,003 | 1,701,988 | 6,229,476 | 311,181 |
| | --- RETURN --- | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 30,364 | 141,154 | 1,001,584 | 72,339 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (32) | (1,893) | (8,572) | (4) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | 0 | (948) | (3,515) | 0 |
| 49 | NET INCOME | 1,061,832 | 30,332 | 138,313 | 989,497 | 72,335 |
| 50 | RETURN ON INVESTMENT | 7.77% | 14.12% | 6.03% | 7.59% | 11.46% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (I) | Allocated to Rate R and TOU-REO on MWH Sales. |
| 20 | (H) | |
| 21 | (J) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 22 | (J) | |
| 23 | (H) | |
| 24 | (K) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 25 | (H) | |
| 26 | (L) | Allocated per Total Gross Plant from Schedule 2.01 |
| 27 | (M) | From Schedule 1.02. |
| 30 | (N) | From Schedule 2.10. |
| 31 | (N) | |
| 33 | (O) | From Schedule 2.20. |
| 34 | (P) | From Schedule 2.30. |
| 35 | (P) | |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (H) | |
| 39 | (P) | From Schedule 2.40. |
| 40 | (L) | |
| 41 | (K) | |
| 42 | (P) | |
| 44 | (R) | From Schedule 1.05. |
| 47 | (S) | Allocated per ECCR Investment. |
| 48 | (T) | Allocated per Customer Deposits. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 2,421,046 | 501,436 | 994,027 | 305,647 | 12,374 | 171,954 |
| | LESS: | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 26,463 | 4,922 | 12,819 | 4,412 | 150 | 2,453 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 317,469 | 56,758 | 99,656 | 27,775 | 1,829 | 19,653 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 34 | 5 | 8 | 2 | 0 | 2 |
| 5 | ARO ACCRETION | 44,278 | 19,240 | 3,383 | 7,677 | 2,404 | 95 | 1,556 |
| 6 | ARO DEFERRAL | (44,338) | (19,270) | (3,389) | (7,686) | (2,406) | (96) | (1,558) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 81,419 | 14,580 | 26,164 | 7,424 | 456 | 5,260 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (290) | (52) | (95) | (27) | (2) | (19) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (24,958) | (4,340) | (6,750) | (1,736) | (151) | (1,323) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,278) | (1,114) | (2,039) | (580) | (35) | (403) |
| 11 | CWC ALLOCATOR | 5,648,743 | 2,027,217 | 430,682 | 864,273 | 268,379 | 10,128 | 146,334 |
| 12 | ALLOCATION OF CWC | 162,810 | 58,431 | 12,413 | 24,910 | 7,735 | 292 | 4,218 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 121,003 | 1,701,988 | 6,229,476 | 311,181 |
| | LESS: | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 1,159 | 29,611 | 81,989 | 25 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 21,961 | 108,773 | 653,874 | 42,693 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 1 | 8 | 60 | 0 |
| 5 | ARO ACCRETION | 44,278 | 183 | 9,721 | 44,259 | 19 |
| 6 | ARO DEFERRAL | (44,338) | (184) | (9,730) | (44,319) | (19) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 2,755 | 29,193 | 167,251 | 8,105 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (13) | (106) | (604) | 0 |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (1,815) | (6,608) | (47,681) | (15) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (276) | (2,281) | (13,006) | (716) |
| 11 | CWC ALLOCATOR | 5,648,743 | 97,232 | 1,543,407 | 5,387,653 | 261,090 |
| 12 | ALLOCATION OF CWC | 162,810 | 2,802 | 44,485 | 155,286 | 7,524 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00. |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 12 | (D) | Allocated per CWC allocator on line 11. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | |
| 1 | REVENUE | 7,614,581 | 2,808,874 | 620,743 | 1,236,616 | 365,649 | 13,040 | 191,628 |
| | LESS: | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 1,877,605 | 369,055 | 739,065 | 238,929 | 10,300 | 140,818 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 318,939 | 57,014 | 100,243 | 27,959 | 1,835 | 19,772 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (290) | (52) | (95) | (27) | (2) | (19) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (24,958) | (4,340) | (6,750) | (1,736) | (151) | (1,323) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 134,430 | 27,675 | 50,233 | 14,518 | 696 | 8,653 |
| 7 | INTEREST EXPENSE | 348,394 | 161,324 | 28,939 | 51,999 | 14,772 | 902 | 10,433 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 341,824 | 142,452 | 301,921 | 71,234 | (540) | 13,294 |
| | PLUS: | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 20,923 | 3,747 | 6,724 | 1,908 | 117 | 1,352 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 1,338 | 239 | 429 | 122 | 7 | 86 |
| | LESS: | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 6,339 | 1,135 | 2,037 | 578 | 35 | 409 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 20,250 | 8,225 | 17,380 | 4,114 | (26) | 811 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 337,496 | 137,078 | 289,657 | 68,572 | (425) | 13,512 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 20,250 | 8,225 | 17,380 | 4,114 | (26) | 811 |
| 16 | STATE TAX CREDITS | (67,245) | (31,223) | (5,591) | (10,033) | (2,847) | (175) | (2,017) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (5,945) | (1,064) | (1,910) | (542) | (33) | (384) |
| 18 | TAXES ACCRUED | 38,877 | 18,052 | 3,232 | 5,801 | 1,646 | 101 | 1,166 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 11 | 2 | 4 | 1 | 0 | 1 |
| 20 | NET STATE INCOME TAX | 24,391 | 1,145 | 4,804 | 11,242 | 2,372 | (133) | (423) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | |
| 1 | REVENUE | 7,614,581 | 151,367 | 1,843,142 | 7,231,060 | 383,521 |
| | LESS: | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 81,394 | 1,490,446 | 4,947,613 | 229,884 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 21,974 | 109,518 | 657,254 | 42,694 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (13) | (106) | (604) | 0 |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (1,815) | (6,608) | (47,681) | (15) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 4,800 | 66,496 | 307,501 | 6,038 |
| 7 | INTEREST EXPENSE | 348,394 | 5,480 | 58,444 | 332,292 | 16,102 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 39,548 | 124,952 | 1,034,685 | 88,818 |
| | PLUS: | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 708 | 7,502 | 42,981 | 2,083 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 45 | 479 | 2,745 | 133 |
| | LESS: | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 214 | 2,272 | 13,019 | 631 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 2,269 | 7,396 | 60,419 | 5,117 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 37,818 | 123,265 | 1,006,973 | 85,286 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 2,269 | 7,396 | 60,419 | 5,117 |
| 16 | STATE TAX CREDITS | (67,245) | (1,056) | (11,195) | (64,137) | (3,108) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (201) | (2,131) | (12,210) | (592) |
| 18 | TAXES ACCRUED | 38,877 | 611 | 6,472 | 37,081 | 1,796 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 4 | 23 | 2 |
| 20 | NET STATE INCOME TAX | 24,391 | 1,623 | 546 | 21,176 | 3,215 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | |
| 21 | REVENUE | 7,614,581 | 2,808,874 | 620,743 | 1,236,616 | 365,649 | 13,040 | 191,628 |
| | LESS: | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 1,877,605 | 369,055 | 739,065 | 238,929 | 10,300 | 140,818 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 318,939 | 57,014 | 100,243 | 27,959 | 1,835 | 19,772 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (290) | (52) | (95) | (27) | (2) | (19) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (24,958) | (4,340) | (6,750) | (1,736) | (151) | (1,323) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 134,430 | 27,675 | 50,233 | 14,518 | 696 | 8,653 |
| 27 | INTEREST EXPENSE | 348,394 | 161,324 | 28,939 | 51,999 | 14,772 | 902 | 10,433 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 341,824 | 142,452 | 301,921 | 71,234 | (540) | 13,294 |
| | PLUS: | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 18,769 | 3,361 | 6,032 | 1,711 | 105 | 1,212 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 1,291 | 231 | 414 | 118 | 7 | 83 |
| | LESS: | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 6,339 | 1,135 | 2,037 | 578 | 35 | 409 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 10,709 | 1,918 | 3,441 | 977 | 60 | 692 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 20,250 | 8,225 | 17,380 | 4,114 | (26) | 811 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 324,586 | 134,766 | 285,509 | 67,394 | (497) | 12,677 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 113,605 | 47,168 | 99,928 | 23,588 | (174) | 4,437 |
| 37 | STATE TAX CREDITS | 23,536 | 10,928 | 1,957 | 3,512 | 996 | 61 | 706 |
| 38 | FEDERAL TAX CREDITS | (899) | (418) | (75) | (134) | (38) | (2) | (27) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 170 | 31 | 55 | 16 | 1 | 11 |
| 40 | TAXES ACCRUED | (7,571) | (3,514) | (630) | (1,130) | (321) | (20) | (227) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (318) | (57) | (103) | (29) | (2) | (21) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 120,453 | 48,394 | 102,128 | 24,212 | (136) | 4,879 |
| 43 | TOTAL INCOME TAXES | 411,696 | 121,598 | 53,198 | 113,370 | 26,584 | (269) | 4,456 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | |
| 21 | REVENUE | 7,614,581 | 151,367 | 1,843,142 | 7,231,060 | 383,521 |
| | LESS: | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 81,394 | 1,490,446 | 4,947,613 | 229,884 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 21,974 | 109,518 | 657,254 | 42,694 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (13) | (106) | (604) | 0 |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (1,815) | (6,608) | (47,681) | (15) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 4,800 | 66,496 | 307,501 | 6,038 |
| 27 | INTEREST EXPENSE | 348,394 | 5,480 | 58,444 | 332,292 | 16,102 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 39,548 | 124,952 | 1,034,685 | 88,818 |
| | PLUS: | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 635 | 6,730 | 38,555 | 1,869 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 44 | 462 | 2,650 | 128 |
| | LESS: | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 214 | 2,272 | 13,019 | 631 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 362 | 3,840 | 21,999 | 1,066 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 2,269 | 7,396 | 60,419 | 5,117 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 37,382 | 118,636 | 980,453 | 84,001 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 13,084 | 41,523 | 343,159 | 29,400 |
| 37 | STATE TAX CREDITS | 23,536 | 370 | 3,918 | 22,448 | 1,088 |
| 38 | FEDERAL TAX CREDITS | (899) | (14) | (150) | (858) | (41) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 6 | 61 | 351 | 17 |
| 40 | TAXES ACCRUED | (7,571) | (119) | (1,260) | (7,221) | (350) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (11) | (115) | (656) | (32) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 13,316 | 43,977 | 357,223 | 30,082 |
| 43 | TOTAL INCOME TAXES | 411,696 | 14,939 | 44,523 | 378,399 | 33,297 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (B) | Interest expense associated with Total Investment from Schedule 1.00. |
| 9 | (C) | Allocated per Total Investment less Cash Working Capital from Schedule 1.00. |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (D) | Tax on Ordinary Income from line 15. |
| 14 | (E) | State Income Tax Rate. |
| 15 | (F) | Line 13 times line 14. |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (C) | |
| 19 | (C) | |
| 20 | (G) | Sum of Lines 15-19. |
| 21 | (A) | |
| 22 | (A) | |
| 23 | (A) | |
| 24 | (A) | |
| 25 | (A) | |
| 26 | (A) | |
| 27 | (A) | |
| 29 | (C) | |
| 30 | (C) | |
| 31 | (C) | |
| 32 | (C) | |
| 33 | (H) | State Income Tax Deduction from line 12. |
| 35 | (I) | Federal Income Tax Rate. |
| 36 | (J) | Line 34 times line 35. |
| 37 | (C) | |
| 38 | (C) | |
| 39 | (C) | |
| 40 | (C) | |
| 41 | (C) | |
| 42 | (K) | Sum of Lines 36 - 41. |
| 43 | (L) | Line 20 + line 42. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | |
| | LAND | | | | | | | |
| 1 | STEAM | 33,855 | 14,667 | 2,574 | 5,886 | 1,847 | 73 | 1,194 |
| 2 | NUCLEAR | 1,103 | 479 | 84 | 192 | 60 | 2 | 39 |
| 3 | HYDRO | 35,488 | 15,374 | 2,698 | 6,170 | 1,936 | 77 | 1,252 |
| 4 | OTHER | 377 | 163 | 29 | 66 | 21 | 1 | 13 |
| 5 | TOTAL LAND | 70,823 | 30,683 | 5,385 | 12,314 | 3,864 | 153 | 2,498 |
| | EQUIPMENT | | | | | | | |
| 6 | STEAM | 5,451,644 | 2,361,682 | 414,496 | 947,880 | 297,459 | 11,758 | 192,300 |
| 7 | NUCLEAR | 4,167,884 | 1,805,551 | 316,890 | 724,672 | 227,413 | 8,989 | 147,017 |
| 8 | HYDRO | 642,869 | 278,495 | 48,878 | 111,776 | 35,077 | 1,386 | 22,676 |
| 9 | OTHER | 890,623 | 385,823 | 67,715 | 154,853 | 48,595 | 1,921 | 31,416 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 4,831,551 | 847,979 | 1,939,181 | 608,544 | 24,054 | 393,409 |
| 11 | PRODUCTION PLANT | 11,223,843 | 4,862,234 | 853,364 | 1,951,495 | 612,408 | 24,207 | 395,907 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 4,862,234 | 853,364 | 1,951,495 | 612,408 | 24,207 | 395,907 |
| | TRANSMISSION PLANT | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | |
| | SUBSTATIONS | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 9,057 | 1,679 | 3,662 | 1,070 | 47 | 711 |
| 17 | LEVEL C | 12,865 | 5,744 | 1,077 | 2,326 | 669 | 30 | 447 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 76 | 14 | 31 | 11 | 0 | 6 |
| 20 | LEVEL F | 90 | 42 | 7 | 16 | 4 | 1 | 3 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 14,919 | 2,777 | 6,035 | 1,754 | 78 | 1,167 |
| | LINES | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 98,428 | 18,247 | 39,805 | 11,633 | 508 | 7,727 |
| 23 | LEVEL D | 18,894 | 7,209 | 1,352 | 2,982 | 1,143 | 38 | 571 |
| 24 | TOTAL LINES | 240,747 | 105,637 | 19,599 | 42,787 | 12,776 | 546 | 8,298 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 120,556 | 22,376 | 48,822 | 14,530 | 624 | 9,465 |
| | ACCOUNTS 352 & 353 | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 119,549 | 20,982 | 47,982 | 15,057 | 595 | 9,734 |
| 27 | LEVEL B-2 | 738,492 | 327,643 | 60,738 | 132,499 | 38,724 | 1,691 | 25,720 |
| 28 | LEVEL C | 390,993 | 174,546 | 32,731 | 70,700 | 20,335 | 908 | 13,591 |
| 29 | LEVEL D | 775 | 297 | 55 | 122 | 47 | 2 | 23 |
| 30 | LEVEL E | 7,532 | 2,992 | 561 | 1,237 | 438 | 16 | 237 |
| 31 | LEVEL F | 2,909 | 1,371 | 235 | 511 | 128 | 17 | 112 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 626,398 | 115,302 | 253,051 | 74,729 | 3,229 | 49,417 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 290,644 | 53,879 | 117,537 | 34,351 | 1,500 | 22,816 |
| 34 | LEVEL D | 9,991 | 3,812 | 715 | 1,577 | 604 | 20 | 302 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 294,456 | 54,594 | 119,114 | 34,955 | 1,520 | 23,118 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | |
| | LAND | | | | | |
| 1 | STEAM | 33,855 | 128 | 7,472 | 33,841 | 14 |
| 2 | NUCLEAR | 1,103 | 4 | 243 | 1,103 | 0 |
| 3 | HYDRO | 35,488 | 134 | 7,832 | 35,473 | 15 |
| 4 | OTHER | 377 | 1 | 83 | 377 | 0 |
| 5 | TOTAL LAND | 70,823 | 267 | 15,630 | 70,794 | 29 |
| | EQUIPMENT | | | | | |
| 6 | STEAM | 5,451,644 | 20,607 | 1,203,148 | 5,449,330 | 2,314 |
| 7 | NUCLEAR | 4,167,884 | 15,754 | 919,829 | 4,166,115 | 1,769 |
| 8 | HYDRO | 642,869 | 2,430 | 141,878 | 642,596 | 273 |
| 9 | OTHER | 890,623 | 3,366 | 196,556 | 890,245 | 378 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 42,157 | 2,461,411 | 11,148,286 | 4,734 |
| 11 | PRODUCTION PLANT | 11,223,843 | 42,424 | 2,477,041 | 11,219,080 | 4,763 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 109,353 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 74,266 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 525,296 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 42,424 | 2,477,041 | 11,219,080 | 713,678 |
| | TRANSMISSION PLANT | | | | | |
| | ACCOUNT 350 - LAND | | | | | |
| | SUBSTATIONS | | | | | |
| 16 | LEVEL B-2 | 20,412 | 14 | 4,161 | 20,401 | 11 |
| 17 | LEVEL C | 12,865 | 0 | 2,565 | 12,858 | 7 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 51 | 189 | (0) |
| 20 | LEVEL F | 90 | 2 | 15 | 90 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 16 | 6,792 | 33,538 | 18 |
| | LINES | | | | | |
| 22 | LEVEL B-2 | 221,853 | 153 | 45,230 | 221,731 | 122 |
| 23 | LEVEL D | 18,894 | 0 | 5,590 | 18,885 | 9 |
| 24 | TOTAL LINES | 240,747 | 153 | 50,820 | 240,616 | 131 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 169 | 57,612 | 274,154 | 149 |
| | ACCOUNTS 352 & 353 | | | | | |
| 26 | LEVEL B-1 | 275,962 | 1,043 | 60,903 | 275,845 | 117 |
| 27 | LEVEL B-2 | 738,492 | 510 | 150,559 | 738,084 | 408 |
| 28 | LEVEL C | 390,993 | 0 | 77,955 | 390,766 | 227 |
| 29 | LEVEL D | 775 | 0 | 229 | 775 | (0) |
| 30 | LEVEL E | 7,532 | 0 | 2,047 | 7,528 | 4 |
| 31 | LEVEL F | 2,909 | 64 | 469 | 2,907 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 1,617 | 292,162 | 1,415,905 | 757 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | |
| 33 | LEVEL B-2 | 655,099 | 453 | 133,557 | 654,737 | 362 |
| 34 | LEVEL D | 9,991 | 0 | 2,956 | 9,986 | 5 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 453 | 136,513 | 664,723 | 367 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 154,093 | 28,566 | 62,315 | 18,212 | 795 | 12,096 |
| 37 | LEVEL D | 107,784 | 41,123 | 7,714 | 17,010 | 6,518 | 218 | 3,258 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 195,216 | 36,280 | 79,325 | 24,730 | 1,013 | 15,354 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 371,728 | 68,910 | 150,326 | 43,934 | 1,918 | 29,180 |
| 40 | LEVEL D | 157,203 | 59,977 | 11,250 | 24,809 | 9,507 | 319 | 4,752 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 431,705 | 80,160 | 175,135 | 53,441 | 2,237 | 33,932 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,670 | 310 | 675 | 197 | 9 | 131 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,670 | 310 | 675 | 197 | 9 | 131 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 3,806 | 706 | 1,540 | 450 | 20 | 299 |
| 46 | LEVEL D | 396 | 152 | 28 | 62 | 24 | 1 | 12 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 3,958 | 734 | 1,602 | 474 | 21 | 311 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | |
| 48 | LEVEL B-2 | 166 | 73 | 14 | 30 | 9 | 0 | 6 |
| 49 | LEVEL D | 205 | 79 | 15 | 32 | 12 | 0 | 6 |
| 50 | TOTAL ACCOUNT 359 | 371 | 152 | 29 | 62 | 21 | 0 | 12 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 1,674,111 | 309,785 | 677,786 | 203,077 | 8,653 | 131,740 |
| 52 | REMOVE UPS B-1 | (2,437) | (1,056) | (185) | (424) | (133) | (5) | (86) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (170,640) | (31,633) | (69,007) | (20,168) | (881) | (13,395) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 1,502,415 | 277,967 | 608,355 | 182,776 | 7,767 | 118,259 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 1,502,415 | 277,967 | 608,355 | 182,776 | 7,767 | 118,259 |
| | DISTRIBUTION PLANT | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | |
| | SUBSTATIONS | | | | | | | |
| 59 | LEVEL C | 43,039 | 19,214 | 3,603 | 7,782 | 2,238 | 100 | 1,496 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 610 | 114 | 252 | 89 | 3 | 48 |
| 62 | LEVEL F | 2,043 | 963 | 165 | 359 | 90 | 12 | 79 |
| 63 | LEVEL G | 114 | 59 | 10 | 22 | 4 | 1 | 4 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 20,846 | 3,892 | 8,415 | 2,421 | 116 | 1,627 |
| 65 | LINES - LEVEL F | 20,727 | 17,888 | 2,074 | 363 | 6 | 19 | 43 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 38,734 | 5,966 | 8,778 | 2,427 | 135 | 1,670 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | |
| 67 | LEVEL C | 107,107 | 47,815 | 8,966 | 19,367 | 5,570 | 249 | 3,723 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 2,247 | 422 | 930 | 329 | 12 | 178 |
| 70 | LEVEL F | 2,488 | 1,174 | 201 | 437 | 109 | 14 | 96 |
| 71 | LEVEL G | 861 | 448 | 77 | 165 | 30 | 5 | 31 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 51,685 | 9,666 | 20,899 | 6,038 | 280 | 4,028 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | |
| 36 | LEVEL B-2 | 347,318 | 240 | 70,809 | 347,126 | 192 |
| 37 | LEVEL D | 107,784 | 0 | 31,890 | 107,731 | 53 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 240 | 102,699 | 454,857 | 245 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | |
| 39 | LEVEL B-2 | 837,853 | 579 | 170,816 | 837,391 | 462 |
| 40 | LEVEL D | 157,203 | 0 | 46,511 | 157,125 | 78 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 579 | 217,327 | 994,516 | 540 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | |
| 42 | LEVEL B-2 | 3,764 | 3 | 767 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 1 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 3 | 768 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | |
| 45 | LEVEL B-2 | 8,582 | 6 | 1,750 | 8,577 | 5 |
| 46 | LEVEL D | 396 | 0 | 117 | 396 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 6 | 1,867 | 8,973 | 5 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 34 | 166 | 0 |
| 49 | LEVEL D | 205 | 0 | 61 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 95 | 371 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 3,067 | 809,043 | 3,817,262 | 2,064 |
| 52 | REMOVE UPS B-1 | (2,437) | (9) | (538) | (2,436) | (1) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (266) | (78,412) | (384,402) | (212) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 2,792 | 730,093 | 3,430,424 | 1,851 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 387,051 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 1,988 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 15,293 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 2,792 | 730,093 | 3,430,424 | 406,183 |
| | DISTRIBUTION PLANT | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | |
| 59 | LEVEL C | 43,039 | 0 | 8,581 | 43,014 | 25 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 0 | 417 | 1,533 | 1 |
| 62 | LEVEL F | 2,043 | 45 | 329 | 2,042 | 1 |
| 63 | LEVEL G | 114 | 3 | 11 | 114 | (0) |
| 64 | TOTAL SUBSTATIONS | 46,729 | 48 | 9,338 | 46,703 | 26 |
| 65 | LINES - LEVEL F | 20,727 | 315 | 19 | 20,727 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 363 | 9,357 | 67,430 | 26 |
| | ACCOUNT 361 - STRUCTURES | | | | | |
| 67 | LEVEL C | 107,107 | 0 | 21,355 | 107,045 | 62 |
| 68 | LEVEL D | 1 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 5,659 | 0 | 1,538 | 5,656 | 3 |
| 70 | LEVEL F | 2,488 | 55 | 401 | 2,487 | 1 |
| 71 | LEVEL G | 861 | 21 | 84 | 861 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 76 | 23,378 | 116,050 | 66 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | |
| 73 | LEVEL C | 819,385 | 365,788 | 68,593 | 148,163 | 42,615 | 1,902 | 28,482 |
| 74 | LEVEL D | 42 | 16 | 3 | 7 | 3 | 0 | 1 |
| 75 | LEVEL E | 117,249 | 46,568 | 8,735 | 19,262 | 6,821 | 247 | 3,689 |
| 76 | LEVEL F | 45,036 | 21,248 | 3,633 | 7,915 | 1,975 | 261 | 1,732 |
| 77 | LEVEL G | 7,470 | 3,882 | 664 | 1,434 | 258 | 48 | 271 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 437,502 | 81,628 | 176,781 | 51,672 | 2,458 | 34,175 |
| | ACCOUNT 364 - POLES | | | | | | | |
| | LEVEL F | | | | | | | |
| 79 | CUSTOMER | 470,917 | 406,412 | 47,122 | 8,245 | 144 | 424 | 986 |
| 80 | DEMAND | 166,938 | 78,768 | 13,465 | 29,338 | 7,320 | 966 | 6,419 |
| 81 | TOTAL LEVEL F | 637,855 | 485,180 | 60,587 | 37,583 | 7,464 | 1,390 | 7,405 |
| | LEVEL G | | | | | | | |
| 82 | CUSTOMER | 142,023 | 122,616 | 14,215 | 2,478 | 37 | 128 | 294 |
| 83 | DEMAND | 50,663 | 26,338 | 4,502 | 9,723 | 1,751 | 323 | 1,837 |
| 84 | TOTAL LEVEL G | 192,686 | 148,954 | 18,717 | 12,201 | 1,788 | 451 | 2,131 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 634,134 | 79,304 | 49,784 | 9,252 | 1,841 | 9,536 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 86 | CUSTOMER | 208,763 | 180,167 | 20,890 | 3,655 | 64 | 188 | 437 |
| 87 | DEMAND | 499,979 | 235,903 | 40,328 | 87,868 | 21,925 | 2,894 | 19,224 |
| 88 | TOTAL LEVEL F | 708,742 | 416,070 | 61,218 | 91,523 | 21,989 | 3,082 | 19,661 |
| | LEVEL G | | | | | | | |
| 89 | CUSTOMER | 49,121 | 42,409 | 4,916 | 857 | 13 | 44 | 102 |
| 90 | DEMAND | 117,539 | 61,103 | 10,444 | 22,557 | 4,062 | 750 | 4,263 |
| 91 | TOTAL LEVEL G | 166,660 | 103,512 | 15,360 | 23,414 | 4,075 | 794 | 4,365 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 519,582 | 76,578 | 114,937 | 26,064 | 3,876 | 24,026 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | |
| | LEVEL F | | | | | | | |
| 93 | CUSTOMER | 19,041 | 16,434 | 1,905 | 333 | 6 | 17 | 40 |
| 94 | DEMAND | 233,104 | 109,983 | 18,802 | 40,967 | 10,222 | 1,349 | 8,963 |
| 95 | TOTAL LEVEL F | 252,145 | 126,417 | 20,707 | 41,300 | 10,228 | 1,366 | 9,003 |
| | LEVEL G | | | | | | | |
| 96 | CUSTOMER | 1,154 | 996 | 116 | 20 | 0 | 1 | 2 |
| 97 | DEMAND | 35,196 | 18,298 | 3,127 | 6,755 | 1,216 | 224 | 1,276 |
| 98 | TOTAL LEVEL G | 36,351 | 19,294 | 3,243 | 6,775 | 1,216 | 225 | 1,278 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 145,711 | 23,950 | 48,075 | 11,444 | 1,591 | 10,281 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 100 | CUSTOMER | 95,162 | 82,128 | 9,522 | 1,666 | 29 | 86 | 199 |
| 101 | DEMAND | 1,157,805 | 546,278 | 93,389 | 203,478 | 50,771 | 6,702 | 44,517 |
| 102 | TOTAL LEVEL F | 1,252,967 | 628,406 | 102,911 | 205,144 | 50,800 | 6,788 | 44,716 |
| | LEVEL G | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4,565 | 529 | 92 | 1 | 5 | 11 |
| 104 | DEMAND | 63,441 | 32,979 | 5,637 | 12,175 | 2,193 | 405 | 2,301 |
| 105 | TOTAL LEVEL G | 68,728 | 37,544 | 6,166 | 12,267 | 2,194 | 410 | 2,312 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 665,950 | 109,077 | 217,411 | 52,994 | 7,198 | 47,028 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | |
| 73 | LEVEL C | 819,385 | 0 | 163,366 | 818,909 | 476 |
| 74 | LEVEL D | 42 | 0 | 12 | 42 | 0 |
| 75 | LEVEL E | 117,249 | 0 | 31,866 | 117,188 | 61 |
| 76 | LEVEL F | 45,036 | 989 | 7,258 | 45,011 | 25 |
| 77 | LEVEL G | 7,470 | 181 | 732 | 7,470 | (0) |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 1,170 | 203,234 | 988,620 | 562 |
| | ACCOUNT 364 - POLES | | | | | |
| | LEVEL F | | | | | |
| 79 | CUSTOMER | 470,917 | 7,156 | 428 | 470,917 | (0) |
| 80 | DEMAND | 166,938 | 3,667 | 26,902 | 166,845 | 93 |
| 81 | TOTAL LEVEL F | 637,855 | 10,823 | 27,330 | 637,762 | 93 |
| | LEVEL G | | | | | |
| 82 | CUSTOMER | 142,023 | 2,159 | 96 | 142,023 | (0) |
| 83 | DEMAND | 50,663 | 1,226 | 4,963 | 50,663 | 0 |
| 84 | TOTAL LEVEL G | 192,686 | 3,385 | 5,059 | 192,686 | (0) |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 14,208 | 32,389 | 830,448 | 93 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 86 | CUSTOMER | 208,763 | 3,172 | 190 | 208,763 | 0 |
| 87 | DEMAND | 499,979 | 10,983 | 80,572 | 499,697 | 282 |
| 88 | TOTAL LEVEL F | 708,742 | 14,155 | 80,762 | 708,460 | 282 |
| | LEVEL G | | | | | |
| 89 | CUSTOMER | 49,121 | 747 | 33 | 49,121 | (0) |
| 90 | DEMAND | 117,539 | 2,845 | 11,515 | 117,539 | (0) |
| 91 | TOTAL LEVEL G | 166,660 | 3,592 | 11,548 | 166,660 | (0) |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 17,747 | 92,310 | 875,120 | 281 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | |
| | LEVEL F | | | | | |
| 93 | CUSTOMER | 19,041 | 289 | 17 | 19,041 | 0 |
| 94 | DEMAND | 233,104 | 5,121 | 37,565 | 232,972 | 132 |
| 95 | TOTAL LEVEL F | 252,145 | 5,410 | 37,582 | 252,013 | 132 |
| | LEVEL G | | | | | |
| 96 | CUSTOMER | 1,154 | 18 | 1 | 1,154 | 0 |
| 97 | DEMAND | 35,196 | 852 | 3,448 | 35,196 | 0 |
| 98 | TOTAL LEVEL G | 36,351 | 870 | 3,449 | 36,350 | 1 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 6,280 | 41,031 | 288,363 | 133 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 100 | CUSTOMER | 95,162 | 1,446 | 86 | 95,162 | 0 |
| 101 | DEMAND | 1,157,805 | 25,434 | 186,582 | 1,157,151 | 654 |
| 102 | TOTAL LEVEL F | 1,252,967 | 26,880 | 186,668 | 1,252,313 | 654 |
| | LEVEL G | | | | | |
| 103 | CUSTOMER | 5,287 | 80 | 4 | 5,287 | (0) |
| 104 | DEMAND | 63,441 | 1,536 | 6,215 | 63,441 | 0 |
| 105 | TOTAL LEVEL G | 68,728 | 1,616 | 6,219 | 68,728 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 28,496 | 192,887 | 1,321,041 | 653 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | |
| | LEVEL F | | | | | | | |
| 107 | CUSTOMER | 12,572 | 10,851 | 1,258 | 220 | 4 | 11 | 26 |
| 108 | DEMAND | 118,562 | 55,939 | 9,563 | 20,837 | 5,199 | 686 | 4,559 |
| 109 | TOTAL LEVEL F | 131,134 | 66,790 | 10,821 | 21,057 | 5,203 | 697 | 4,585 |
| | LEVEL G | | | | | | | |
| | CUSTOMER | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 40,382 | 6,294 | 900 | 19 | 39 | 80 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 5,198 | 4,737 | 147 | 84 | 390 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 88,974 | 19,132 | 1,179 | 3 | 204 | 218 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 6,505 | 2,810 | 10 | 151 | 151 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 129,356 | 37,129 | 9,626 | 179 | 478 | 839 |
| 115 | DEMAND | 933,285 | 485,174 | 82,929 | 179,107 | 32,255 | 5,953 | 33,847 |
| 116 | TOTAL LEVEL G | 1,111,456 | 614,530 | 120,058 | 188,733 | 32,434 | 6,431 | 34,686 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 681,320 | 130,879 | 209,790 | 37,637 | 7,128 | 39,271 |
| | ACCOUNT 369 - SERVICES | | | | | | | |
| 118 | POWER PANELS | 2,929 | 2,929 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 198,270 | 19,886 | 904 | 3 | 164 | 186 |
| 120 | 4 WIRE | 17,989 | 0 | 12,826 | 4,594 | 17 | 247 | 241 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 198,270 | 32,712 | 5,498 | 20 | 411 | 427 |
| | PAD SERVICE | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 570,972 | 25,710 | 2,587 | 58 | 106 | 268 |
| 123 | 4 WIRE | 39,400 | 0 | 23,938 | 12,605 | 417 | 206 | 943 |
| 124 | TOTAL PAD SERVICE | 639,966 | 570,972 | 49,648 | 15,192 | 475 | 312 | 1,211 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 772,171 | 82,360 | 20,690 | 495 | 723 | 1,638 |
| | ACCOUNT 370 - METERS | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 192,681 | 14,370 | 898 | 13 | 100 | 92 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 102,790 | 44,976 | 872 | 1,503 | 2,843 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 192,681 | 117,160 | 45,874 | 885 | 1,603 | 2,935 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 615 | 108 | 1 | 4 | 7 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 4,139,470 | 717,183 | 913,127 | 198,909 | 26,837 | 174,595 |
| | GENERAL PLANT | | | | | | | |
| 133 | PRODUCTION | 156,670 | 67,872 | 11,912 | 27,240 | 8,548 | 338 | 5,526 |
| 134 | TRANSMISSION | 79,432 | 34,769 | 6,433 | 14,079 | 4,230 | 180 | 2,737 |
| 135 | DISTRIBUTION | 578,461 | 328,737 | 56,956 | 72,517 | 15,797 | 2,131 | 13,866 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 77,433 | 8,899 | 1,643 | 154 | 82 | 194 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 12,115 | 12,356 | 3,496 | 195 | 205 | 188 |
| 138 | SALES | 28,115 | 10,296 | 10,951 | 3,716 | 248 | 227 | 129 |
| 139 | GENERAL PLANT | 963,789 | 531,222 | 107,507 | 122,691 | 29,172 | 3,163 | 22,640 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 531,222 | 107,507 | 122,691 | 29,172 | 3,163 | 22,640 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | |
| | LEVEL F | | | | | |
| 107 | CUSTOMER | 12,572 | 191 | 11 | 12,572 | (0) |
| 108 | DEMAND | 118,562 | 2,605 | 19,107 | 118,495 | 67 |
| 109 | TOTAL LEVEL F | 131,134 | 2,796 | 19,118 | 131,067 | 67 |
| | LEVEL G | | | | | |
| | CUSTOMER | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 9 | 84 | 47,807 | (0) |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 389 | 10,945 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 36 | 11 | 109,757 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 35 | 9,662 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 45 | 519 | 178,171 | 0 |
| 115 | DEMAND | 933,285 | 22,591 | 91,429 | 933,285 | (0) |
| 116 | TOTAL LEVEL G | 1,111,456 | 22,636 | 91,948 | 1,111,456 | (0) |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 25,432 | 111,066 | 1,242,523 | 68 |
| | ACCOUNT 369 - SERVICES | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 2,929 | 0 |
| | OVERHEAD SERVICE | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 131 | 8 | 219,552 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 64 | 17,989 | (0) |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 131 | 72 | 237,541 | 0 |
| | PAD SERVICE | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 603 | 262 | 600,566 | 0 |
| 123 | 4 WIRE | 39,400 | 0 | 1,292 | 39,401 | (0) |
| 124 | TOTAL PAD SERVICE | 639,966 | 603 | 1,554 | 639,967 | (0) |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 734 | 1,626 | 880,437 | 0 |
| | ACCOUNT 370 - METERS | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 59 | 208,213 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 2,637 | 155,621 | 1 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 0 | 2,696 | 363,834 | 1 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 6 | 741 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 307,466 | 0 | 307,466 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 401,972 | 709,980 | 7,282,073 | 1,883 |
| | GENERAL PLANT | | | | | |
| 133 | PRODUCTION | 156,670 | 592 | 34,576 | 156,604 | 66 |
| 134 | TRANSMISSION | 79,432 | 65 | 16,896 | 79,389 | 43 |
| 135 | DISTRIBUTION | 578,461 | 31,923 | 56,384 | 578,311 | 150 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 1,051 | 1,123 | 90,579 | 0 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 1,070 | 907 | 30,532 | 0 |
| 138 | SALES | 28,115 | 1,376 | 1,172 | 28,115 | 0 |
| 139 | GENERAL PLANT | 963,789 | 36,077 | 111,058 | 963,530 | 259 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 10,706 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 713 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 7,423 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 36,077 | 111,058 | 963,530 | 19,101 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | |
| 144 | PRODUCTION | 37,226 | 16,126 | 2,830 | 6,473 | 2,031 | 80 | 1,313 |
| 145 | TRANSMISSION | 20,920 | 9,158 | 1,694 | 3,708 | 1,114 | 47 | 721 |
| 146 | DISTRIBUTION | 137,459 | 78,118 | 13,534 | 17,232 | 3,754 | 506 | 3,295 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 18,400 | 2,115 | 390 | 37 | 19 | 46 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 2,879 | 2,936 | 831 | 46 | 49 | 45 |
| 149 | SALES | 6,681 | 2,447 | 2,602 | 883 | 59 | 54 | 31 |
| 150 | INTANGIBLE PLANT | 231,065 | 127,128 | 25,711 | 29,517 | 7,041 | 755 | 5,451 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 127,128 | 25,711 | 29,517 | 7,041 | 755 | 5,451 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 9,082 | 1,594 | 3,645 | 1,144 | 45 | 739 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 3,917 | 687 | 1,572 | 493 | 19 | 319 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 115 | 20 | 46 | 14 | 1 | 9 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 71 | 13 | 28 | 8 | 0 | 5 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 61 | 11 | 14 | 3 | 0 | 3 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 1,380 | 280 | 319 | 76 | 8 | 59 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 14,626 | 2,605 | 5,624 | 1,738 | 73 | 1,134 |
| 162 | GROSS PLANT | 23,167,968 | 11,177,095 | 1,984,337 | 3,630,809 | 1,032,044 | 62,802 | 717,986 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 11,177,095 | 1,984,337 | 3,630,809 | 1,032,044 | 62,802 | 717,986 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | |
| 144 | PRODUCTION | 37,226 | 141 | 8,216 | 37,210 | 16 |
| 145 | TRANSMISSION | 20,920 | 17 | 4,450 | 20,909 | 11 |
| 146 | DISTRIBUTION | 137,459 | 7,586 | 13,398 | 137,423 | 36 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 250 | 267 | 21,524 | 0 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 254 | 215 | 7,255 | 0 |
| 149 | SALES | 6,681 | 327 | 278 | 6,681 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 8,575 | 26,824 | 231,002 | 63 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 500 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 170 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 1,767 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 8,575 | 26,824 | 231,002 | 2,500 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 79 | 4,627 | 20,955 | 9 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 34 | 1,995 | 9,036 | 4 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 1 | 58 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 34 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 6 | 11 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 94 | 289 | 2,505 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 214 | 7,014 | 33,028 | 14 |
| 162 | GROSS PLANT | 23,167,968 | 492,054 | 4,062,010 | 23,159,136 | 8,832 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 507,610 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 77,137 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 549,779 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 492,054 | 4,062,010 | 23,159,136 | 1,143,358 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | STEAM | 2,008,198 | 869,962 | 152,686 | 349,166 | 109,574 | 4,331 | 70,837 |
| 2 | NUCLEAR | 2,376,397 | 1,029,469 | 180,681 | 413,185 | 129,664 | 5,125 | 83,824 |
| 3 | HYDRO | 325,529 | 141,022 | 24,750 | 56,600 | 17,762 | 702 | 11,483 |
| 4 | OTHER | 204,757 | 88,701 | 15,568 | 35,601 | 11,172 | 442 | 7,223 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 2,129,154 | 373,685 | 854,552 | 268,172 | 10,600 | 173,367 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 2,129,154 | 373,685 | 854,552 | 268,172 | 10,600 | 173,367 |
| | TRANSMISSION | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 19,473 | 3,613 | 7,888 | 2,355 | 101 | 1,530 |
| | SUBSTATIONS | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 43,402 | 7,618 | 17,420 | 5,467 | 216 | 3,534 |
| 12 | ALL OTHER LEVELS | 258,556 | 114,884 | 21,379 | 46,482 | 13,526 | 597 | 8,995 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 158,286 | 28,997 | 63,902 | 18,993 | 813 | 12,529 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 105,127 | 19,492 | 42,527 | 12,480 | 543 | 8,254 |
| 15 | ACCOUNT 355 | 163,771 | 70,250 | 13,056 | 28,546 | 8,899 | 365 | 5,525 |
| 16 | ACCOUNT 356 | 254,959 | 110,615 | 20,539 | 44,874 | 13,693 | 573 | 8,694 |
| 17 | ACCOUNT 357 | 2,694 | 1,195 | 222 | 483 | 141 | 6 | 94 |
| 18 | ACCOUNT 358 | 2,230 | 984 | 182 | 398 | 118 | 5 | 77 |
| 19 | ACCOUNT 359 | 179 | 73 | 14 | 30 | 10 | 0 | 6 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 466,003 | 86,115 | 188,648 | 56,689 | 2,406 | 36,709 |
| 21 | REMOVE UPS B-1 | (1,280) | (554) | (97) | (223) | (70) | (3) | (45) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (46,946) | (8,703) | (18,984) | (5,548) | (242) | (3,685) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 418,503 | 77,315 | 169,441 | 51,071 | 2,161 | 32,979 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 418,503 | 77,315 | 169,441 | 51,071 | 2,161 | 32,979 |
| | DISTRIBUTION | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1,596 | 185 | 32 | 1 | 2 | 4 |
| 29 | ACCOUNT 361 | 26,420 | 11,761 | 2,199 | 4,755 | 1,374 | 64 | 916 |
| 30 | ACCOUNT 362 | 312,870 | 138,380 | 25,818 | 55,914 | 16,343 | 777 | 10,809 |
| 31 | ACCOUNT 364 | 302,906 | 231,274 | 28,923 | 18,157 | 3,374 | 671 | 3,478 |
| 32 | ACCOUNT 365 | 325,899 | 193,432 | 28,509 | 42,789 | 9,703 | 1,443 | 8,945 |
| 33 | ACCOUNT 366 | 102,748 | 51,893 | 8,530 | 17,122 | 4,076 | 567 | 3,662 |
| 34 | ACCOUNT 367 | 429,655 | 216,486 | 35,459 | 70,676 | 17,227 | 2,340 | 15,288 |
| 35 | ACCOUNT 368 | 467,235 | 256,187 | 49,213 | 78,885 | 14,152 | 2,680 | 14,767 |
| | ACCOUNT 369 | | | | | | | |
| 36 | ALL OTHER | 290,640 | 254,781 | 27,278 | 6,853 | 164 | 239 | 543 |
| 37 | POWER PANELS | 970 | 970 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 255,751 | 27,278 | 6,853 | 164 | 239 | 543 |
| | ACCOUNT 370 | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 64,734 | 4,829 | 302 | 4 | 34 | 31 |
| 40 | THREE PHASE METERS | 52,285 | 1 | 34,534 | 15,111 | 293 | 505 | 955 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 64,735 | 39,363 | 15,413 | 297 | 539 | 986 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 721 | 126 | 1 | 5 | 8 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,421,495 | 246,198 | 310,722 | 66,712 | 9,327 | 59,406 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | STEAM | 2,008,198 | 7,591 | 443,198 | 2,007,345 | 853 |
| 2 | NUCLEAR | 2,376,397 | 8,982 | 524,458 | 2,375,388 | 1,009 |
| 3 | HYDRO | 325,529 | 1,230 | 71,842 | 325,391 | 138 |
| 4 | OTHER | 204,757 | 774 | 45,189 | 204,670 | 87 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 18,577 | 1,084,687 | 4,912,794 | 2,087 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 52,697 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 28,487 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 294,725 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 18,577 | 1,084,687 | 4,912,794 | 377,996 |
| | TRANSMISSION | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 28 | 9,368 | 44,356 | 24 |
| | SUBSTATIONS | | | | | |
| 11 | LEVEL B-1 | 100,190 | 379 | 22,111 | 100,147 | 43 |
| 12 | ALL OTHER LEVELS | 258,556 | 130 | 52,418 | 258,411 | 145 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 509 | 74,529 | 358,558 | 188 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 162 | 48,739 | 237,324 | 131 |
| 15 | ACCOUNT 355 | 163,771 | 86 | 36,957 | 163,684 | 88 |
| 16 | ACCOUNT 356 | 254,959 | 148 | 55,685 | 254,821 | 138 |
| 17 | ACCOUNT 357 | 2,694 | 2 | 550 | 2,693 | 1 |
| 18 | ACCOUNT 358 | 2,230 | 1 | 464 | 2,229 | 1 |
| 19 | ACCOUNT 359 | 179 | 0 | 46 | 179 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 936 | 226,338 | 1,063,844 | 572 |
| 21 | REMOVE UPS B-1 | (1,280) | (5) | (282) | (1,279) | (1) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (73) | (21,572) | (105,753) | (58) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 858 | 204,484 | 956,812 | 513 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 107,091 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 822 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 6,042 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 858 | 204,484 | 956,812 | 114,469 |
| | DISTRIBUTION | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 28 | 2 | 1,850 | (0) |
| 29 | ACCOUNT 361 | 26,420 | 17 | 5,319 | 26,405 | 15 |
| 30 | ACCOUNT 362 | 312,870 | 370 | 64,281 | 312,692 | 178 |
| 31 | ACCOUNT 364 | 302,906 | 5,182 | 11,813 | 302,872 | 34 |
| 32 | ACCOUNT 365 | 325,899 | 6,607 | 34,366 | 325,794 | 105 |
| 33 | ACCOUNT 366 | 102,748 | 2,237 | 14,613 | 102,700 | 48 |
| 34 | ACCOUNT 367 | 429,655 | 9,263 | 62,703 | 429,442 | 213 |
| 35 | ACCOUNT 368 | 467,235 | 9,563 | 41,763 | 467,210 | 25 |
| | ACCOUNT 369 | | | | | |
| 36 | ALL OTHER | 290,640 | 243 | 539 | 290,640 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 970 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 243 | 539 | 291,610 | (1) |
| | ACCOUNT 370 | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 20 | 69,954 | (0) |
| 40 | THREE PHASE METERS | 52,285 | 0 | 886 | 52,285 | (0) |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 0 | 906 | 122,239 | (0) |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 7 | 868 | (0) |
| 44 | ACCOUNT 373 | 169,454 | 169,454 | 0 | 169,454 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 202,964 | 236,312 | 2,553,136 | 617 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| 46 | PRODUCTION | 54,347 | 23,545 | 4,132 | 9,449 | 2,965 | 117 | 1,917 |
| 47 | TRANSMISSION | 27,538 | 12,055 | 2,230 | 4,881 | 1,466 | 62 | 949 |
| 48 | DISTRIBUTION | 200,839 | 114,138 | 19,775 | 25,177 | 5,484 | 740 | 4,814 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 26,885 | 3,090 | 571 | 53 | 28 | 67 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 4,207 | 4,290 | 1,214 | 68 | 71 | 65 |
| 51 | SALES | 9,761 | 3,574 | 3,802 | 1,290 | 86 | 79 | 45 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 184,404 | 37,319 | 42,582 | 10,122 | 1,097 | 7,857 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 184,404 | 37,319 | 42,582 | 10,122 | 1,097 | 7,857 |
| | INTANGIBLE PLANT | | | | | | | |
| 57 | PRODUCTION | 31,305 | 13,562 | 2,380 | 5,443 | 1,708 | 68 | 1,104 |
| 58 | TRANSMISSION | 17,594 | 7,703 | 1,425 | 3,118 | 937 | 40 | 606 |
| 59 | DISTRIBUTION | 115,609 | 65,700 | 11,383 | 14,493 | 3,157 | 426 | 2,771 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 15,476 | 1,779 | 328 | 31 | 16 | 39 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 2,421 | 2,469 | 699 | 39 | 41 | 38 |
| 62 | SALES | 5,619 | 2,057 | 2,189 | 743 | 50 | 45 | 26 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 106,919 | 21,625 | 24,824 | 5,922 | 636 | 4,584 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 106,919 | 21,625 | 24,824 | 5,922 | 636 | 4,584 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 24,051 | 4,222 | 9,654 | 3,030 | 120 | 1,959 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 34 | 6 | 14 | 4 | 0 | 3 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 38 | 6 | 8 | 2 | 0 | 2 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 1,061 | 215 | 245 | 58 | 6 | 45 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 25,184 | 4,449 | 9,921 | 3,094 | 126 | 2,009 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 4,285,659 | 760,591 | 1,412,042 | 405,093 | 23,947 | 280,202 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 4,285,659 | 760,591 | 1,412,042 | 405,093 | 23,947 | 280,202 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| 46 | PRODUCTION | 54,347 | 205 | 11,994 | 54,324 | 23 |
| 47 | TRANSMISSION | 27,538 | 22 | 5,858 | 27,523 | 15 |
| 48 | DISTRIBUTION | 200,839 | 11,083 | 19,576 | 200,787 | 52 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 365 | 390 | 31,449 | 0 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 371 | 315 | 10,601 | 0 |
| 51 | SALES | 9,761 | 478 | 407 | 9,761 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 12,524 | 38,540 | 334,445 | 90 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 3,767 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 251 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 2,612 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 12,524 | 38,540 | 334,445 | 6,720 |
| | INTANGIBLE PLANT | | | | | |
| 57 | PRODUCTION | 31,305 | 118 | 6,909 | 31,292 | 13 |
| 58 | TRANSMISSION | 17,594 | 14 | 3,742 | 17,585 | 9 |
| 59 | DISTRIBUTION | 115,609 | 6,380 | 11,269 | 115,579 | 30 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 210 | 224 | 18,103 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 214 | 181 | 6,102 | 0 |
| 62 | SALES | 5,619 | 275 | 234 | 5,619 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 7,211 | 22,559 | 194,280 | 52 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 422 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 143 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 1,489 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 7,211 | 22,559 | 194,280 | 2,106 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 210 | 12,254 | 55,500 | 24 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 17 | 78 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 4 | 6 | 66 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 72 | 222 | 1,924 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 286 | 12,499 | 57,568 | 25 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 242,420 | 1,599,081 | 9,009,035 | 3,384 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 163,977 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 29,703 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 304,868 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 242,420 | 1,599,081 | 9,009,035 | 501,932 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | |
| 1 | COAL | 488,686 | 211,702 | 37,156 | 84,968 | 26,664 | 1,054 | 17,238 |
| 2 | OIL | 55,645 | 24,105 | 4,231 | 9,675 | 3,036 | 120 | 1,963 |
| 3 | GAS | 12,012 | 5,204 | 913 | 2,089 | 655 | 26 | 424 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 18,857 | 3,310 | 7,569 | 2,375 | 94 | 1,536 |
| 5 | FUEL INVENTORY | 599,874 | 259,868 | 45,610 | 104,301 | 32,730 | 1,294 | 21,161 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 259,868 | 45,610 | 104,301 | 32,730 | 1,294 | 21,161 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | |
| 10 | PRODUCTION | 267,247 | 115,774 | 20,319 | 46,466 | 14,582 | 576 | 9,427 |
| 11 | TRANSMISSION | 5,555 | 2,430 | 450 | 985 | 296 | 13 | 191 |
| 12 | DISTRIBUTION | 52,160 | 29,644 | 5,136 | 6,539 | 1,424 | 192 | 1,250 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 7,650 | 879 | 162 | 15 | 8 | 19 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 1,055 | 1,075 | 304 | 17 | 18 | 16 |
| 15 | SALES | 3,355 | 1,229 | 1,307 | 443 | 30 | 27 | 15 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 157,782 | 29,166 | 54,899 | 16,364 | 834 | 10,918 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 157,782 | 29,166 | 54,899 | 16,364 | 834 | 10,918 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 417,650 | 74,776 | 159,200 | 49,094 | 2,128 | 32,079 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 417,650 | 74,776 | 159,200 | 49,094 | 2,128 | 32,079 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | |
| 1 | COAL | 488,686 | 1,847 | 107,850 | 488,479 | 207 |
| 2 | OIL | 55,645 | 210 | 12,281 | 55,621 | 24 |
| 3 | GAS | 12,012 | 45 | 2,651 | 12,007 | 5 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 165 | 9,607 | 43,513 | 18 |
| 5 | FUEL INVENTORY | 599,874 | 2,267 | 132,389 | 599,620 | 254 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 4,045 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 5,980 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 49,532 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 2,267 | 132,389 | 599,620 | 59,811 |
| | PLANT MATERIALS & SUPPLIES | | | | | |
| 10 | PRODUCTION | 267,247 | 1,010 | 58,980 | 267,134 | 113 |
| 11 | TRANSMISSION | 5,555 | 5 | 1,182 | 5,552 | 3 |
| 12 | DISTRIBUTION | 52,160 | 2,878 | 5,084 | 52,147 | 13 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 104 | 111 | 8,948 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 93 | 79 | 2,657 | 0 |
| 15 | SALES | 3,355 | 164 | 140 | 3,355 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 4,254 | 65,576 | 339,793 | 129 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 4,475 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 1,883 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 15,189 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 4,254 | 65,576 | 339,793 | 21,676 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 6,521 | 197,965 | 939,413 | 383 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 8,520 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 7,863 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 64,721 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 6,521 | 197,965 | 939,413 | 81,487 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 12,111 | 2,245 | 4,898 | 1,431 | 62 | 951 |
| 3 | LEVEL C | 11,478 | 5,124 | 961 | 2,075 | 597 | 27 | 399 |
| 4 | TOTAL TRANSMISSION | 38,775 | 17,235 | 3,206 | 6,973 | 2,028 | 89 | 1,350 |
| | DISTRIBUTION | | | | | | | |
| 5 | LEVEL C | 9,376 | 4,186 | 785 | 1,695 | 488 | 22 | 326 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 4,186 | 785 | 1,695 | 488 | 22 | 326 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,421 | 3,991 | 8,668 | 2,516 | 111 | 1,676 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 21,421 | 3,991 | 8,668 | 2,516 | 111 | 1,676 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 32,063 | 5,692 | 10,366 | 2,936 | 180 | 2,047 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,063 | 5,692 | 10,366 | 2,936 | 180 | 2,047 |
| | PREPAID PENSION ASSET | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 237,136 | 57,803 | 56,770 | 14,104 | 1,347 | 10,017 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 237,136 | 57,803 | 56,770 | 14,104 | 1,347 | 10,017 |
| | OPERATING RESERVES | | | | | | | |
| 25 | PRODUCTION | (31,229) | (13,529) | (2,374) | (5,430) | (1,704) | (67) | (1,102) |
| 26 | TRANSMISSION | (27,783) | (12,161) | (2,250) | (4,924) | (1,480) | (63) | (957) |
| 27 | DISTRIBUTION | (48,907) | (27,794) | (4,815) | (6,131) | (1,336) | (180) | (1,172) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (38,175) | (4,387) | (810) | (76) | (40) | (96) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (5,264) | (5,370) | (1,520) | (85) | (89) | (82) |
| 30 | SALES | (16,739) | (6,129) | (6,520) | (2,213) | (148) | (135) | (77) |
| 31 | OPERATING RESERVES | (182,583) | (103,052) | (25,716) | (21,028) | (4,829) | (574) | (3,486) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (103,052) | (25,716) | (21,028) | (4,829) | (574) | (3,486) |
| | NUCLEAR FUEL | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 201,926 | 35,440 | 81,045 | 25,433 | 1,005 | 16,442 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (82,722) | (14,519) | (33,202) | (10,419) | (412) | (6,736) |
| 38 | NET NUCLEAR FUEL | 275,166 | 119,204 | 20,921 | 47,843 | 15,014 | 593 | 9,706 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | |
| 2 | LEVEL B-2 | 27,297 | 19 | 5,565 | 27,282 | 15 |
| 3 | LEVEL C | 11,478 | 0 | 2,288 | 11,471 | 7 |
| 4 | TOTAL TRANSMISSION | 38,775 | 19 | 7,853 | 38,753 | 22 |
| | DISTRIBUTION | | | | | |
| 5 | LEVEL C | 9,376 | 0 | 1,869 | 9,371 | 5 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 0 | 1,869 | 9,371 | 5 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 19 | 9,722 | 48,124 | 27 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 19 | 9,722 | 48,124 | 27 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 1,146 | 11,542 | 65,972 | 25 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 472 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 102 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 733 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 1,146 | 11,542 | 65,972 | 1,332 |
| | PREPAID PENSION ASSET | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 14,504 | 71,014 | 462,695 | 116 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 4,568 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 1,914 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 18,752 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 14,504 | 71,014 | 462,695 | 25,350 |
| | OPERATING RESERVES | | | | | |
| 25 | PRODUCTION | (31,229) | (118) | (6,892) | (31,216) | (13) |
| 26 | TRANSMISSION | (27,783) | (23) | (5,910) | (27,768) | (15) |
| 27 | DISTRIBUTION | (48,907) | (2,699) | (4,767) | (48,894) | (13) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (518) | (554) | (44,656) | 0 |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (465) | (394) | (13,269) | 0 |
| 30 | SALES | (16,739) | (819) | (698) | (16,739) | 0 |
| 31 | OPERATING RESERVES | (182,583) | (4,642) | (19,215) | (182,542) | (41) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | (3,010) |
| 33 | DALTON | (792) | 0 | 0 | 0 | (792) |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | (8,245) |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (4,642) | (19,215) | (182,542) | (12,088) |
| | NUCLEAR FUEL | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 1,762 | 102,871 | 465,924 | 198 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (722) | (42,143) | (190,875) | (81) |
| 38 | NET NUCLEAR FUEL | 275,166 | 1,040 | 60,728 | 275,049 | 117 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 498,474 | 87,487 | 200,067 | 62,784 | 2,482 | 40,588 |
| 40 | TRANSMISSION | 428,602 | 187,612 | 34,711 | 75,968 | 22,824 | 970 | 14,767 |
| 41 | DISTRIBUTION | 857,354 | 487,233 | 84,416 | 107,479 | 23,412 | 3,159 | 20,551 |
| 42 | GENERAL PLANT | 115,191 | 63,490 | 12,849 | 14,664 | 3,487 | 378 | 2,706 |
| 43 | NUCLEAR FUEL | 14,620 | 6,332 | 1,112 | 2,542 | 798 | 32 | 516 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 1,243,141 | 220,575 | 400,720 | 113,305 | 7,021 | 79,128 |
| | OTHER BASIS DIFFERENCES | | | | | | | |
| 45 | PRODUCTION | (11,588) | (5,020) | (881) | (2,015) | (632) | (25) | (409) |
| 46 | TRANSMISSION | 41,357 | 18,104 | 3,349 | 7,330 | 2,202 | 94 | 1,425 |
| 47 | DISTRIBUTION | (34,330) | (19,510) | (3,380) | (4,304) | (937) | (126) | (823) |
| 48 | GENERAL PLANT | 33,583 | 18,511 | 3,746 | 4,275 | 1,016 | 110 | 789 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 12,085 | 2,834 | 5,286 | 1,649 | 53 | 982 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 1,255,226 | 223,409 | 406,006 | 114,954 | 7,074 | 80,110 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 1,255,226 | 223,409 | 406,006 | 114,954 | 7,074 | 80,110 |
| | ACCOUNT 283 | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 4,260 | 748 | 1,709 | 536 | 21 | 347 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 30,398 | 5,397 | 9,875 | 2,807 | 171 | 1,953 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 1,626 | 302 | 658 | 192 | 8 | 128 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 2,556 | 449 | 1,026 | 322 | 13 | 208 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 5,677 | 1,001 | 1,531 | 384 | 35 | 295 |
| 60 | NUCLEAR OUTAGE | 12,218 | 5,294 | 929 | 2,124 | 667 | 26 | 431 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 1,900 | 334 | 763 | 239 | 9 | 155 |
| 62 | DSM DEFERRED COSTS | 1,987 | 861 | 151 | 345 | 108 | 4 | 70 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 11,576 | 2,822 | 2,772 | 689 | 66 | 489 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 87,513 | 21,332 | 20,951 | 5,205 | 497 | 3,697 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 1,519 | 267 | 610 | 191 | 8 | 124 |
| 66 | ACCOUNT 283 | 308,688 | 153,180 | 33,732 | 42,364 | 11,340 | 858 | 7,897 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 153,180 | 33,732 | 42,364 | 11,340 | 858 | 7,897 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | |
| | ACCOUNT 281 AND 282 | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | |
| 39 | PRODUCTION | 1,150,664 | 4,349 | 253,945 | 1,150,176 | 488 |
| 40 | TRANSMISSION | 428,602 | 349 | 91,170 | 428,371 | 231 |
| 41 | DISTRIBUTION | 857,354 | 47,314 | 83,568 | 857,132 | 222 |
| 42 | GENERAL PLANT | 115,191 | 4,312 | 13,274 | 115,160 | 31 |
| 43 | NUCLEAR FUEL | 14,620 | 55 | 3,227 | 14,614 | 6 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 56,379 | 445,184 | 2,565,453 | 978 |
| | OTHER BASIS DIFFERENCES | | | | | |
| 45 | PRODUCTION | (11,588) | (44) | (2,557) | (11,583) | (5) |
| 46 | TRANSMISSION | 41,357 | 34 | 8,797 | 41,335 | 22 |
| 47 | DISTRIBUTION | (34,330) | (1,895) | (3,346) | (34,321) | (9) |
| 48 | GENERAL PLANT | 33,583 | 1,257 | 3,870 | 33,574 | 9 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | (648) | 6,764 | 29,005 | 17 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 55,731 | 451,948 | 2,594,458 | 995 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 68,128 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 6,092 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 40,356 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 55,731 | 451,948 | 2,594,458 | 115,571 |
| | ACCOUNT 283 | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 37 | 2,170 | 9,828 | 4 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 1,338 | 11,047 | 62,986 | 24 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 3 | 748 | 3,665 | 2 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 22 | 1,303 | 5,899 | 3 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 407 | 1,449 | 10,779 | 4 |
| 60 | NUCLEAR OUTAGE | 12,218 | 46 | 2,696 | 12,213 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 17 | 968 | 4,385 | 2 |
| 62 | DSM DEFERRED COSTS | 1,987 | 8 | 439 | 1,986 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 708 | 3,467 | 22,589 | 6 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 5,353 | 26,208 | 170,756 | 44 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 13 | 774 | 3,506 | 1 |
| 66 | ACCOUNT 283 | 308,688 | 7,952 | 51,269 | 308,592 | 96 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 2,837 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 838 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 7,693 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 7,952 | 51,269 | 308,592 | 11,464 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | |
| 71 | PRODUCTION | (251) | (108) | (19) | (44) | (14) | (1) | (9) |
| 72 | TRANSMISSION | (75) | (33) | (6) | (13) | (4) | 0 | (3) |
| 73 | DISTRIBUTION | (359) | (204) | (35) | (45) | (10) | (1) | (9) |
| 74 | CUSTOMER ACCOUNTING | (151) | (129) | (15) | (3) | 0 | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (19) | (18) | (5) | 0 | 0 | 0 |
| 76 | SALES | (57) | (21) | (22) | (8) | (1) | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (514) | (115) | (118) | (29) | (2) | (21) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | |
| 78 | PRODUCTION | (1,304) | (564) | (99) | (227) | (71) | (3) | (46) |
| 79 | TRANSMISSION | (458) | (202) | (37) | (81) | (24) | (1) | (16) |
| 80 | DISTRIBUTION | (1,213) | (691) | (119) | (152) | (33) | (4) | (29) |
| 81 | CUSTOMER ACCOUNTING | (689) | (588) | (68) | (13) | (1) | (1) | (1) |
| 82 | CUSTOMER ASSISTANCE | (206) | (83) | (83) | (24) | (1) | (1) | (1) |
| 83 | SALES | (258) | (95) | (100) | (34) | (2) | (2) | (1) |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (2,223) | (506) | (531) | (132) | (12) | (94) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (4,115) | (477) | (84) | (2) | (4) | (10) |
| 86 | COST OF REMOVAL | (40,455) | (21,169) | (3,681) | (5,726) | (1,472) | (128) | (1,122) |
| 87 | GE PURCHASING CARD | (343) | (176) | (43) | (42) | (10) | (1) | (7) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (1,123) | (274) | (269) | (67) | (6) | (47) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (3,320) | (583) | (1,333) | (418) | (17) | (270) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (169,672) | (42,341) | (34,622) | (7,951) | (945) | (5,740) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (55,020) | (10,045) | (17,516) | (4,934) | (310) | (3,438) |
| 92 | ACCOUNT 190 | (474,562) | (257,332) | (58,065) | (60,241) | (15,015) | (1,425) | (10,749) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (257,332) | (58,065) | (60,241) | (15,015) | (1,425) | (10,749) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 1,151,074 | 199,076 | 388,129 | 111,279 | 6,507 | 77,258 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 1,151,074 | 199,076 | 388,129 | 111,279 | 6,507 | 77,258 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | |
| 71 | PRODUCTION | (251) | (1) | (55) | (251) | 0 |
| 72 | TRANSMISSION | (75) | 0 | (16) | (75) | 0 |
| 73 | DISTRIBUTION | (359) | (20) | (35) | (359) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (2) | (2) | (151) | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (2) | (1) | (45) | 0 |
| 76 | SALES | (57) | (3) | (2) | (57) | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (28) | (111) | (938) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | |
| 78 | PRODUCTION | (1,304) | (5) | (288) | (1,303) | (1) |
| 79 | TRANSMISSION | (458) | 0 | (97) | (458) | 0 |
| 80 | DISTRIBUTION | (1,213) | (67) | (118) | (1,213) | 0 |
| 81 | CUSTOMER ACCOUNTING | (689) | (8) | (9) | (689) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (7) | (6) | (206) | 0 |
| 83 | SALES | (258) | (13) | (11) | (258) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (100) | (529) | (4,127) | (1) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (72) | (5) | (4,769) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (1,539) | (5,605) | (40,442) | (13) |
| 87 | GE PURCHASING CARD | (343) | (11) | (53) | (343) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (69) | (336) | (2,191) | (1) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (29) | (1,692) | (7,662) | (3) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (7,643) | (31,637) | (300,551) | (68) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (2,488) | (19,659) | (113,410) | (43) |
| 92 | ACCOUNT 190 | (474,562) | (11,979) | (59,627) | (474,433) | (129) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | (4,911) |
| 94 | DALTON | (784) | 0 | 0 | 0 | (784) |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | (7,574) |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (11,979) | (59,627) | (474,433) | (13,398) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 51,704 | 443,590 | 2,428,617 | 962 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 66,054 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 6,146 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 40,475 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 51,704 | 443,590 | 2,428,617 | 113,637 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (A) | |
| 67 | (G) | |
| 68 | (H) | |
| 69 | (I) | |
| 71 | (L) | |
| 72 | (M) | |
| 73 | (N) | |
| 74 | (O) | |
| 75 | (P) | |
| 76 | (Q) | |
| 78 | (L) | |
| 79 | (M) | |
| 80 | (N) | |
| 81 | (O) | |
| 82 | (P) | |
| 83 | (Q) | |
| 85 | (U) | Allocated per Total Number of Customers from Schedule 2.60. |
| 86 | (V) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 87 | (K) | |
| 88 | (K) | |
| 89 | (L) | |
| 90 | (W) | Allocated per Total Operating Reserves. |
| 91 | (X) | Allocated per Total of Accounts 281, 282, and 283. |
| 93 | (G) | |
| 94 | (H) | |
| 95 | (I) | |
| 98 | (G) | |
| 99 | (H) | |
| 100 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 1,694,304 | 417,612 | 730,711 | 193,116 | 6,965 | 94,902 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 952,930 | 177,272 | 461,671 | 158,901 | 5,409 | 88,346 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 2,647,235 | 594,884 | 1,192,382 | 352,017 | 12,374 | 183,247 |
| 4 | SCG FUEL REVENUE | 8,999 | 3,296 | 610 | 1,592 | 548 | 19 | 304 |
| 5 | SCG VOM REVENUE | 589 | 216 | 40 | 104 | 36 | 1 | 20 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 349 | 62 | 141 | 44 | 2 | 29 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 52 | 10 | 25 | 9 | 0 | 5 |
| 9 | GENERATOR BACKUP SVC | 224 | 82 | 15 | 40 | 14 | 0 | 8 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 5,878 | 1,089 | 2,840 | 977 | 33 | 543 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 935 | 173 | 451 | 155 | 5 | 86 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 36,955 | 6,845 | 17,852 | 6,143 | 210 | 3,412 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 2,328 | 431 | 1,125 | 387 | 13 | 215 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 2,039 | 358 | 819 | 257 | 10 | 166 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 84 | 15 | 33 | 10 | 0 | 7 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 999,059 | 185,816 | 483,955 | 166,569 | 5,671 | 92,605 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 1,700,389 | 418,716 | 733,449 | 194,028 | 6,996 | 95,438 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 2,699,449 | 604,532 | 1,217,404 | 360,597 | 12,667 | 188,042 |
| | OTHER OPERATING REVENUE | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (494) | (91) | (200) | (60) | (3) | (39) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (494) | (91) | (200) | (60) | (3) | (39) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 13,485 | 1,564 | 274 | 5 | 14 | 33 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 40,668 | 4,662 | 786 | 11 | 41 | 60 |
| | ACCOUNT 454 - RENT | | | | | | | |
| 40 | PRODUCTION | 1,757 | 760 | 134 | 305 | 96 | 4 | 62 |
| 41 | TRANSMISSION | 1,759 | 772 | 143 | 312 | 93 | 4 | 60 |
| 42 | DISTRIBUTION | 33,558 | 19,071 | 3,304 | 4,207 | 916 | 124 | 804 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 20,603 | 3,581 | 4,824 | 1,105 | 132 | 926 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 20,603 | 3,581 | 4,824 | 1,105 | 132 | 926 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 104,822 | 701,426 | 3,943,857 | 0 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 41,786 | 1,083,128 | 2,969,443 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 146,607 | 1,784,554 | 6,913,301 | 0 |
| 4 | SCG FUEL REVENUE | 8,999 | 141 | 2,486 | 8,996 | 3 |
| 5 | SCG VOM REVENUE | 589 | 9 | 163 | 589 | 0 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 3 | 179 | 809 | 0 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 205 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 2 | 40 | 143 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 3 | 62 | 224 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 251 | 4,434 | 16,045 | 6 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 4,681 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 40 | 705 | 2,550 | 1 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 120,918 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 3,359 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 122,851 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 21,587 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 2,095 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 14,518 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 948 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 123 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 1,129 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 1,576 | 27,872 | 100,865 | 35 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 99 | 1,756 | 6,354 | 2 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 18 | 1,039 | 4,706 | 2 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 23,822 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 2,214 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 42,608 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 1 | 42 | 192 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 43,754 | 1,117,920 | 3,095,349 | 167,319 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 104,997 | 705,412 | 3,959,424 | 193,788 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 148,750 | 1,823,332 | 7,054,774 | 361,107 |
| | OTHER OPERATING REVENUE | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (1) | (240) | (1,128) | (1) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 111 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (1) | (240) | (1,128) | 110 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 237 | 17 | 15,629 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 0 | 31 | 46,259 | 0 |
| | ACCOUNT 454 - RENT | | | | | |
| 40 | PRODUCTION | 1,757 | 7 | 388 | 1,756 | 1 |
| 41 | TRANSMISSION | 1,759 | 1 | 373 | 1,758 | 1 |
| 42 | DISTRIBUTION | 33,558 | 1,852 | 3,271 | 33,549 | 9 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 1,860 | 4,032 | 37,063 | 11 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 24 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 1,860 | 4,032 | 37,063 | 35 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 19,262 | 3,564 | 7,800 | 2,343 | 100 | 1,516 |
| 49 | AMEA ANCILLARY | 239 | 105 | 19 | 42 | 13 | 1 | 8 |
| 50 | TSA - SCHERER 4 | 17,482 | 7,652 | 1,416 | 3,099 | 931 | 40 | 602 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 4 | 1 | 2 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 208 | 38 | 84 | 25 | 1 | 16 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 2,096 | 363 | 462 | 101 | 14 | 88 |
| 54 | CHART METERING EQUIPMENT | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 807 | 141 | 323 | 101 | 4 | 66 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 125 | 22 | 50 | 16 | 1 | 10 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 1,330 | 246 | 539 | 162 | 7 | 105 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 1,937 | 336 | 428 | 93 | 13 | 82 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 136 | 24 | 54 | 17 | 1 | 11 |
| 60 | ENERLINK | 17 | 8 | 1 | 3 | 1 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 307 | 75 | 132 | 35 | 1 | 17 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 19 | 3 | 7 | 2 | 0 | 1 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 14 | 3 | 6 | 2 | 0 | 1 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 256 | 45 | 103 | 32 | 1 | 21 |
| 70 | MATERIALS & SUPPLIES | 223 | 103 | 19 | 36 | 11 | 1 | 7 |
| 71 | REVENUE | 2,076 | 794 | 179 | 358 | 106 | 4 | 55 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 1,153 | 243 | 497 | 149 | 6 | 83 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 35,164 | 6,495 | 13,528 | 3,991 | 189 | 2,606 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 109,426 | 16,211 | 19,212 | 5,052 | 373 | 3,586 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 2,808,874 | 620,743 | 1,236,616 | 365,649 | 13,040 | 191,628 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 36 | 9,360 | 43,981 | 24 |
| 49 | AMEA ANCILLARY | 239 | 0 | 51 | 239 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 14 | 3,719 | 17,473 | 9 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 2 | 9 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 0 | 100 | 472 | (0) |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 204 | 359 | 3,687 | 1 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 1 | 0 |
| 55 | LAKE RENTS | 1,860 | 7 | 410 | 1,859 | 1 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 1 | 64 | 289 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 2 | 647 | 3,038 | 2 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 188 | 333 | 3,410 | 2 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 1 | 69 | 313 | 0 |
| 60 | ENERLINK | 17 | 0 | 4 | 17 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 19 | 127 | 713 | 0 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 9 | 41 | (0) |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 27 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 7 | 33 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 22 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 22,182 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | |
| 69 | FUEL INVENTORY | 590 | 2 | 130 | 590 | (0) |
| 70 | MATERIALS & SUPPLIES | 223 | 3 | 43 | 223 | (0) |
| 71 | REVENUE | 2,076 | 44 | 536 | 2,076 | (0) |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 49 | 709 | 2,889 | (1) |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 521 | 15,970 | 78,464 | 22,269 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 2,617 | 19,810 | 176,287 | 22,414 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 151,367 | 1,843,142 | 7,231,060 | 383,521 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 5 | (B) | |
| 6 | (C) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 7 | (D) | Direct assignment to Total All Other Service. |
| 8 | (B) | |
| 9 | (B) | |
| 10 | (B) | |
| 11 | (D) | |
| 12 | (B) | |
| 13 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (E) | |
| 15 | (E) | |
| 16 | (F) | Direct assignment to City of Dalton. |
| 17 | (F) | |
| 18 | (F) | |
| 19 | (G) | Direct assignment to Hampton. |
| 20 | (G) | |
| 21 | (G) | |
| 22 | (B) | |
| 23 | (B) | |
| 24 | (C) | |
| 25 | (H) | Direct assignment to Unit Power Sales. |
| 26 | (H) | |
| 27 | (H) | |
| 28 | (D) | |
| 29 | (C) | |
| 33 | (I) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 34 | (H) | |
| 35 | (F) | |
| 36 | (D) | |
| 38 | (J) | Allocated per the average number of customers from Schedule 2.60. |
| 39 | (K) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 40 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 41 | (M) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 42 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 44 | (H) | |
| 45 | (F) | |
| 46 | (D) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (I) | |
| 49 | (I) | |
| 50 | (I) | |
| 51 | (I) | |
| 52 | (I) | |
| 53 | (O) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 54 | (P) | Allocated per Total Account 370 from Schedule 2.00. |
| 55 | (Q) | Allocated per Hydro Land from Schedule 2.00. |
| 56 | (Q) | |
| 57 | (I) | |
| 58 | (L) | |
| 59 | (R) | Allocated per Coal Inventory from Schedule 2.02. |
| 60 | (S) | Allocated per Total Retail Revenue from Sales. |
| 61 | (T) | Allocated on Retail Base Revenue from Sales. |
| 62 | (C) | |
| 63 | (D) | |
| 64 | (C) | |
| 65 | (D) | |
| 66 | (H) | |
| 67 | (F) | |
| 68 | (D) | |
| 69 | (U) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 70 | (V) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 71 | (S) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| | ENERGY COMPONENT | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 999,059 | 185,816 | 483,955 | 166,569 | 5,671 | 92,605 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 45,024 | 8,340 | 21,751 | 7,485 | 256 | 4,157 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (18,473) | (3,281) | (7,739) | (2,487) | (95) | (1,547) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 1,025,610 | 190,875 | 497,967 | 171,567 | 5,832 | 95,215 |
| 12 | DEMAND COMPONENT | 379,483 | 164,394 | 28,853 | 65,981 | 20,706 | 818 | 13,386 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 164,394 | 28,853 | 65,981 | 20,706 | 818 | 13,386 |
| 17 | GENERATION EXPENSE | 3,598,760 | 1,190,004 | 219,728 | 563,948 | 192,273 | 6,650 | 108,601 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 1,190,004 | 219,728 | 563,948 | 192,273 | 6,650 | 108,601 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 161,557 | 28,355 | 64,842 | 20,349 | 804 | 13,155 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 20,263 | 3,753 | 9,788 | 3,368 | 115 | 1,871 |
| 24 | PURCHASED POWER | 428,258 | 181,820 | 32,108 | 74,630 | 23,717 | 919 | 15,026 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 181,820 | 32,108 | 74,630 | 23,717 | 919 | 15,026 |
| | OTHER PRODUCTION EXPENSES | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 2,938 | 516 | 1,179 | 370 | 15 | 239 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 2,938 | 516 | 1,179 | 370 | 15 | 239 |
| 34 | ACCOUNT 557 | 20,155 | 8,732 | 1,532 | 3,504 | 1,100 | 43 | 711 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 11,670 | 2,048 | 4,683 | 1,470 | 58 | 950 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 1,383,494 | 253,884 | 643,261 | 217,460 | 7,627 | 124,577 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 1,383,494 | 253,884 | 643,261 | 217,460 | 7,627 | 124,577 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| | ENERGY COMPONENT | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 43,754 | 1,117,920 | 3,095,349 | 992 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 1,921 | 33,959 | 122,893 | 43 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (296) | (10,383) | (44,301) | (18) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 44,319 | 44,319 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 118,955 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 9,414 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 21,587 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 1,527 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 23,820 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 2,139 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 45,379 | 1,185,816 | 3,218,260 | 178,459 |
| 12 | DEMAND COMPONENT | 379,483 | 1,434 | 83,750 | 379,322 | 161 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 1,152 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 2,102 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 19,598 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 1,434 | 83,750 | 379,322 | 23,013 |
| 17 | GENERATION EXPENSE | 3,598,760 | 46,813 | 1,269,566 | 3,597,582 | 1,178 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 27,111 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 25,216 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 147,967 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 46,813 | 1,269,566 | 3,597,582 | 201,472 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 1,410 | 82,305 | 372,777 | 158 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 864 | 15,282 | 55,304 | 19 |
| 24 | PURCHASED POWER | 428,258 | 2,274 | 97,587 | 428,081 | 177 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 8,718 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 2,274 | 97,587 | 428,081 | 8,895 |
| | OTHER PRODUCTION EXPENSES | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 26 | 1,497 | 6,780 | 3 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 760 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 26 | 1,497 | 6,780 | 763 |
| 34 | ACCOUNT 557 | 20,155 | 76 | 4,448 | 20,146 | 9 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 102 | 5,945 | 26,926 | 12 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 49,189 | 1,373,098 | 4,052,589 | 1,367 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 27,871 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 25,216 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 156,685 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 49,189 | 1,373,098 | 4,052,589 | 211,139 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 3,932 | 729 | 1,591 | 469 | 20 | 309 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 7,088 | 1,314 | 2,867 | 838 | 37 | 556 |
| 43 | 562-STATION EXPENSE | 575 | 254 | 47 | 103 | 30 | 1 | 20 |
| 44 | 563-OVERHEAD LINES | 747 | 326 | 60 | 132 | 40 | 2 | 26 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (240) | (44) | (97) | (28) | (1) | (19) |
| 47 | 566-MISCELLANEOUS | 3,689 | 1,615 | 299 | 654 | 196 | 8 | 127 |
| 48 | 567-RENTS | 5,222 | 2,288 | 425 | 927 | 277 | 12 | 180 |
| 49 | TOTAL OPERATIONS | 34,577 | 15,263 | 2,830 | 6,177 | 1,822 | 79 | 1,199 |
| | MAINTENANCE | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 4,288 | 794 | 1,736 | 520 | 22 | 338 |
| 51 | 569-STRUCTURES | 1,614 | 714 | 131 | 288 | 85 | 4 | 56 |
| 52 | 570-STATION EXPENSE | 15,841 | 7,005 | 1,290 | 2,830 | 835 | 36 | 553 |
| 53 | 571-OVERHEAD LINES | 26,782 | 11,666 | 2,166 | 4,730 | 1,432 | 60 | 917 |
| 54 | 572-UNDERGROUND LINES | 20 | 8 | 2 | 4 | 1 | 0 | 1 |
| 55 | 573-MISCELLANEOUS | 118 | 52 | 10 | 21 | 6 | 0 | 4 |
| 56 | TOTAL MAINTENANCE | 54,161 | 23,733 | 4,393 | 9,609 | 2,879 | 122 | 1,869 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 38,996 | 7,223 | 15,786 | 4,701 | 201 | 3,068 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (14,069) | (2,606) | (5,696) | (1,698) | (73) | (1,107) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (2,032) | (377) | (821) | (240) | (10) | (159) |
| 61 | REMOVE DALTON EXPENSE | (6) | (4) | 0 | (1) | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | (20) | (4) | (9) | (3) | 0 | (2) |
| 63 | TRANSMISSION EXPENSE | 84,106 | 22,871 | 4,236 | 9,259 | 2,760 | 118 | 1,800 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 22,871 | 4,236 | 9,259 | 2,760 | 118 | 1,800 |
| | DISTRIBUTION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 5,057 | 1,529 | 1,277 | 220 | 41 | 209 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 7,470 | 1,277 | 2,782 | 694 | 92 | 609 |
| 70 | 582 - STATION EXPENSE | 2,063 | 913 | 170 | 369 | 108 | 5 | 71 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1,426 | 193 | 204 | 44 | 7 | 42 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 3,960 | 649 | 1,295 | 314 | 43 | 280 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 13,241 | 8,052 | 3,153 | 61 | 110 | 202 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2,386 | 297 | 55 | 1 | 3 | 4 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 11,682 | 2,024 | 2,577 | 561 | 76 | 493 |
| 77 | 589 - RENTS | 3,213 | 1,826 | 316 | 403 | 88 | 12 | 77 |
| 78 | TOTAL OPERATIONS | 90,764 | 47,961 | 14,507 | 12,115 | 2,091 | 389 | 1,987 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 6 | 1,845 | 8,901 | 5 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 11 | 3,257 | 15,968 | 9 |
| 43 | 562-STATION EXPENSE | 575 | 1 | 119 | 575 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 0 | 161 | 747 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | 0 | (110) | (539) | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 3 | 785 | 3,687 | 2 |
| 48 | 567-RENTS | 5,222 | 3 | 1,107 | 5,219 | 3 |
| 49 | TOTAL OPERATIONS | 34,577 | 24 | 7,164 | 34,558 | 19 |
| | MAINTENANCE | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 8 | 2,075 | 9,781 | 5 |
| 51 | 569-STRUCTURES | 1,614 | 2 | 333 | 1,613 | 1 |
| 52 | 570-STATION EXPENSE | 15,841 | 18 | 3,266 | 15,833 | 8 |
| 53 | 571-OVERHEAD LINES | 26,782 | 16 | 5,780 | 26,767 | 15 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 4 | 20 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 25 | 118 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 44 | 11,483 | 54,132 | 29 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 68 | 18,647 | 88,690 | 48 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (25) | (6,742) | (32,016) | (17) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 32,033 | 32,033 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (3) | (933) | (4,575) | (3) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | (1) | (6) | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | (10) | (48) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 40 | 42,994 | 84,078 | 28 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 4,578 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 6 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 48 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 40 | 42,994 | 84,078 | 4,660 |
| | DISTRIBUTION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 434 | 798 | 9,565 | 2 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 348 | 2,551 | 15,823 | 9 |
| 70 | 582 - STATION EXPENSE | 2,063 | 2 | 424 | 2,062 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 40 | 154 | 2,110 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 170 | 1,141 | 7,852 | 4 |
| 73 | 585 - STREET LIGHTING | 1,814 | 1,814 | 0 | 1,814 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 0 | 185 | 25,004 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 0 | 3 | 2,749 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 1,134 | 2,004 | 20,551 | 5 |
| 77 | 589 - RENTS | 3,213 | 177 | 313 | 3,212 | 1 |
| 78 | TOTAL OPERATIONS | 90,764 | 4,119 | 7,573 | 90,742 | 22 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 7,109 | 1,171 | 1,387 | 306 | 43 | 272 |
| 80 | 591 - STRUCTURES | 709 | 315 | 59 | 128 | 37 | 2 | 25 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 4,062 | 758 | 1,641 | 480 | 23 | 317 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 41,981 | 5,672 | 5,994 | 1,285 | 208 | 1,221 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 7,240 | 1,187 | 2,368 | 575 | 78 | 511 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 2,018 | 387 | 621 | 111 | 21 | 116 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 2,492 | 1,515 | 593 | 11 | 21 | 38 |
| 87 | 598 - MISCELLANEOUS | (455) | (259) | (45) | (57) | (12) | (2) | (11) |
| 88 | MAINTENANCE | 117,799 | 64,958 | 10,704 | 12,675 | 2,793 | 394 | 2,489 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 112,919 | 25,211 | 24,790 | 4,884 | 783 | 4,476 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2,980 | 342 | 63 | 6 | 3 | 7 |
| 91 | 902 - METER READING | 32,481 | 28,615 | 3,165 | 583 | 11 | 30 | 42 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 71,285 | 8,290 | 1,560 | 228 | 76 | 211 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 25,022 | 2,902 | 508 | 9 | 26 | 61 |
| 94 | 905 - MISCELLANEOUS | 89 | 76 | 9 | 2 | 0 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 127,978 | 14,708 | 2,716 | 254 | 135 | 321 |
| | CUSTOMER ASSISTANCE | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 11,912 | 13,098 | 3,718 | 208 | 218 | 197 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 390 | 146 | 40 | 2 | 2 | 3 |
| 99 | 910 - MISCELLANEOUS | 900 | 779 | 96 | 17 | 0 | 1 | 3 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 13,081 | 13,340 | 3,775 | 210 | 221 | 203 |
| | SALES | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 11,756 | 12,490 | 4,236 | 282 | 259 | 147 |
| 102 | 913 - ADVERTISING | 24 | 0 | 13 | 7 | 1 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 11,756 | 12,503 | 4,243 | 283 | 259 | 147 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 1,497 | 1,103 | 12,888 | 3 |
| 80 | 591 - STRUCTURES | 709 | 0 | 143 | 709 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 11 | 1,887 | 9,179 | 5 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 1,163 | 4,538 | 62,062 | 14 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 310 | 2,086 | 14,355 | 7 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 75 | 329 | 3,678 | 0 |
| 85 | 596 - STREET LIGHTING | 10,649 | 10,649 | 0 | 10,649 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 35 | 4,705 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (25) | (44) | (455) | 0 |
| 88 | MAINTENANCE | 117,799 | 13,680 | 10,077 | 117,770 | 29 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 17,799 | 17,650 | 208,512 | 51 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 40 | 43 | 3,484 | 0 |
| 91 | 902 - METER READING | 32,481 | 0 | 35 | 32,481 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 1,255 | 1,746 | 84,651 | 0 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 441 | 31 | 29,000 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 1 | 1 | 89 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 1,737 | 1,856 | 149,705 | 0 |
| | CUSTOMER ASSISTANCE | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 1,073 | 967 | 31,391 | 0 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 79 | 11 | 673 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 3 | 1 | 900 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 1,155 | 979 | 32,964 | 0 |
| | SALES | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 1,571 | 1,335 | 32,076 | 0 |
| 102 | 913 - ADVERTISING | 24 | 0 | 3 | 24 | 0 |
| 103 | TOTAL SALES | 32,100 | 1,571 | 1,338 | 32,100 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | |
| 104 | PRODUCTION | 83,549 | 36,194 | 6,352 | 14,527 | 4,559 | 180 | 2,947 |
| 105 | TRANSMISSION | 25,999 | 11,380 | 2,106 | 4,608 | 1,385 | 59 | 896 |
| 106 | DISTRIBUTION | 127,802 | 72,631 | 12,583 | 16,021 | 3,490 | 471 | 3,063 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 45,883 | 5,273 | 974 | 91 | 48 | 115 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 6,326 | 6,451 | 1,826 | 102 | 107 | 98 |
| 109 | SALES | 20,124 | 7,371 | 7,838 | 2,660 | 177 | 162 | 92 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 179,785 | 40,603 | 40,616 | 9,804 | 1,027 | 7,211 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (430) | (96) | (193) | (57) | (2) | (30) |
| 112 | RETAIL DOCKET | 1,723 | 659 | 148 | 297 | 88 | 3 | 46 |
| 113 | RETAIL NON-DOCKET | 2,383 | 1,158 | 206 | 374 | 106 | 7 | 74 |
| 114 | RETAIL OTHER | 3,749 | 1,624 | 285 | 652 | 205 | 8 | 132 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 3,011 | 543 | 1,130 | 342 | 16 | 222 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 20,550 | 3,607 | 8,248 | 2,588 | 102 | 1,673 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 203,346 | 44,753 | 49,994 | 12,734 | 1,145 | 9,106 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 203,346 | 44,753 | 49,994 | 12,734 | 1,145 | 9,106 |
| | O&M ADJUSTMENTS | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 2,160 | 420 | 1,027 | 344 | 12 | 189 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 2,160 | 420 | 1,027 | 344 | 12 | 189 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 1,877,605 | 369,055 | 739,065 | 238,929 | 10,300 | 140,818 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 1,877,605 | 369,055 | 739,065 | 238,929 | 10,300 | 140,818 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | |
| 104 | PRODUCTION | 83,549 | 316 | 18,439 | 83,514 | 35 |
| 105 | TRANSMISSION | 25,999 | 21 | 5,530 | 25,985 | 14 |
| 106 | DISTRIBUTION | 127,802 | 7,053 | 12,457 | 127,769 | 33 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 623 | 665 | 53,672 | 0 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 559 | 473 | 15,942 | 0 |
| 109 | SALES | 20,124 | 985 | 839 | 20,124 | 0 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 9,557 | 38,403 | 327,006 | 82 |
| | ACCOUNT 928 - REGULATORY COM | | | | | |
| 111 | FERC DOCKET | (1,121) | (24) | (289) | (1,121) | 0 |
| 112 | RETAIL DOCKET | 1,723 | 37 | 445 | 1,723 | 0 |
| 113 | RETAIL NON-DOCKET | 2,383 | 42 | 415 | 2,382 | 1 |
| 114 | RETAIL OTHER | 3,749 | 14 | 827 | 3,747 | 2 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 69 | 1,398 | 6,731 | 2 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 179 | 10,469 | 47,416 | 20 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 9,805 | 50,270 | 381,153 | 104 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 4,362 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 902 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 8,666 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 9,805 | 50,270 | 381,153 | 14,034 |
| | O&M ADJUSTMENTS | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 98 | 2,262 | 6,512 | 0 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 98 | 2,262 | 6,512 | 0 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 81,394 | 1,490,446 | 4,947,613 | 1,550 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 36,811 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 26,124 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 165,399 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 81,394 | 1,490,446 | 4,947,613 | 229,884 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (G) | |
| 14 | (F) | |
| 15 | (E) | |
| 18 | (G) | |
| 19 | (F) | |
| 20 | (E) | |
| 22 | (H) | |
| 23 | (B) | |
| 25 | (G) | |
| 26 | (F) | |
| 27 | (E) | |
| 29 | (H) | |
| 30 | (G) | |
| 31 | (F) | |
| 32 | (E) | |
| 34 | (I) | Allocated per Total Generation and Purchased Power demand components. |
| 37 | (G) | |
| 38 | (F) | |
| 39 | (E) | |
| 41 | (J) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 42 | (K) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 43 | (L) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 44 | (M) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |
| 46 | (K) | |
| 47 | (O) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 48 | (P) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 50 | (Q) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 51 | (L) | |
| 52 | (L) | |
| 53 | (M) | |
| 54 | (N) | |
| 55 | (O) | |
| 58 | (R) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 59 | (D) | |
| 60 | (K) | |
| 61 | (K) | |
| 62 | (K) | |
| 64 | (G) | |
| 65 | (F) | |
| 66 | (E) | |
| 68 | (S) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 69 | (T) | Allocated per Level F demand allocator from Schedule 2.60. |
| 70 | (U) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 71 | (V) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 72 | (W) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 73 | (X) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 74 | (Y) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 75 | (Z) | Direct assignment to rate or rate group. |
| 76 | (AA) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 77 | (AA) | |
| 79 | (AB) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 80 | (AC) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 81 | (U) | |
| 82 | (V) | |
| 83 | (W) | |
| 84 | (AD) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 85 | (X) | |
| 86 | (Y) | |
| 87 | (AA) | |
| 90 | (AE) | Allocated per Accounts 902 through 904. |
| 91 | (AF) | Allocated per Total Meters from Schedule 2.60. |
| 92 | (AG) | Allocated per Weighted Customers from Schedule 2.60. |
| 93 | (AH) | Allocated per Total Retail customers from Schedule 2.60. |
| 94 | (AE) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AI) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 97 | (AH) | |
| 98 | (AH) | |
| 99 | (AH) | |
| 101 | (AH) | |
| 102 | (AH) | |
| 104 | (AJ) | Allocated per Production Gross Plant from Schedule 2.00. |
| 105 | (O) | |
| 106 | (AA) | |
| 107 | (AK) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 108 | (AL) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 109 | (AM) | Allocated per Sales Expense from Schedule 2.20. |
| 111 | (AN) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 112 | (AN) | |
| 113 | (AO) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 114 | (AJ) | |
| 116 | (H) | |
| 118 | (G) | |
| 119 | (F) | |
| 120 | (E) | |
| 122 | (AP) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 125 | (G) | |
| 126 | (F) | |
| 127 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | PRODUCTION | 298,010 | 129,100 | 22,658 | 51,815 | 16,260 | 643 | 10,512 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 129,100 | 22,658 | 51,815 | 16,260 | 643 | 10,512 |
| | TRANSMISSION | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 1,837 | 341 | 744 | 222 | 9 | 144 |
| | SUBSTATIONS | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 2,494 | 437 | 1,000 | 314 | 12 | 203 |
| 8 | OTHER SUBSTATIONS | 25,007 | 11,110 | 2,068 | 4,496 | 1,308 | 58 | 870 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 13,604 | 2,505 | 5,496 | 1,622 | 70 | 1,073 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 5,440 | 1,009 | 2,201 | 646 | 28 | 427 |
| 11 | ACCOUNT 355 | 13,239 | 5,679 | 1,055 | 2,308 | 719 | 29 | 447 |
| 12 | ACCOUNT 356 | 22,688 | 9,844 | 1,828 | 3,993 | 1,218 | 51 | 774 |
| 13 | ACCOUNT 357 | 61 | 28 | 5 | 11 | 3 | 0 | 2 |
| 14 | ACCOUNT 358 | 180 | 80 | 15 | 32 | 10 | 0 | 6 |
| 15 | ACCOUNT 359 | 6 | 3 | 0 | 1 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 36,515 | 6,758 | 14,786 | 4,440 | 187 | 2,873 |
| 17 | REMOVE UPS B-1 | (53) | (23) | (4) | (9) | (3) | 0 | (2) |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (3,833) | (711) | (1,550) | (453) | (20) | (301) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 32,659 | 6,043 | 13,227 | 3,984 | 167 | 2,570 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 32,659 | 6,043 | 13,227 | 3,984 | 167 | 2,570 |
| | DISTRIBUTION | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 370 | 43 | 7 | 0 | 0 | 1 |
| 25 | ACCOUNT 361 | 2,623 | 1,169 | 218 | 472 | 136 | 6 | 91 |
| 26 | ACCOUNT 362 | 30,709 | 13,584 | 2,534 | 5,488 | 1,604 | 76 | 1,061 |
| 27 | ACCOUNT 364 | 26,430 | 20,180 | 2,524 | 1,584 | 294 | 59 | 303 |
| 28 | ACCOUNT 365 | 30,294 | 17,982 | 2,650 | 3,977 | 902 | 134 | 831 |
| 29 | ACCOUNT 366 | 6,388 | 3,226 | 530 | 1,065 | 253 | 35 | 228 |
| 30 | ACCOUNT 367 | 49,120 | 24,748 | 4,054 | 8,080 | 1,970 | 268 | 1,748 |
| 31 | ACCOUNT 368 | 41,756 | 22,894 | 4,398 | 7,050 | 1,265 | 240 | 1,320 |
| 32 | ACCOUNT 369 | 28,117 | 24,660 | 2,630 | 661 | 16 | 23 | 52 |
| 33 | ACCOUNT 370 | 13,967 | 7,396 | 4,498 | 1,761 | 34 | 62 | 113 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 26 | 4 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 136,209 | 24,105 | 30,149 | 6,474 | 903 | 5,748 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | PRODUCTION | 298,010 | 1,126 | 65,769 | 297,883 | 127 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 4,030 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 2,682 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 25,456 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 1,126 | 65,769 | 297,883 | 32,295 |
| | TRANSMISSION | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 3 | 884 | 4,184 | 2 |
| | SUBSTATIONS | | | | | |
| 7 | LEVEL B-1 | 5,754 | 22 | 1,270 | 5,752 | 2 |
| 8 | OTHER SUBSTATIONS | 25,007 | 13 | 5,070 | 24,993 | 14 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 35 | 6,340 | 30,745 | 16 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 8 | 2,522 | 12,281 | 7 |
| 11 | ACCOUNT 355 | 13,239 | 7 | 2,988 | 13,232 | 7 |
| 12 | ACCOUNT 356 | 22,688 | 13 | 4,955 | 22,676 | 12 |
| 13 | ACCOUNT 357 | 61 | 0 | 12 | 61 | (0) |
| 14 | ACCOUNT 358 | 180 | 0 | 37 | 180 | (0) |
| 15 | ACCOUNT 359 | 6 | 0 | 2 | 6 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 66 | 17,740 | 83,365 | 43 |
| 17 | REMOVE UPS B-1 | (53) | 0 | (12) | (53) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (6) | (1,762) | (8,636) | (5) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 60 | 15,966 | 74,676 | 38 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 8,694 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 45 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 343 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 60 | 15,966 | 74,676 | 9,120 |
| | DISTRIBUTION | | | | | |
| 24 | ACCOUNT 360 | 427 | 6 | 0 | 427 | (0) |
| 25 | ACCOUNT 361 | 2,623 | 2 | 528 | 2,622 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 36 | 6,309 | 30,692 | 17 |
| 27 | ACCOUNT 364 | 26,430 | 452 | 1,031 | 26,427 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 614 | 3,194 | 30,284 | 10 |
| 29 | ACCOUNT 366 | 6,388 | 139 | 909 | 6,385 | 3 |
| 30 | ACCOUNT 367 | 49,120 | 1,059 | 7,169 | 49,096 | 24 |
| 31 | ACCOUNT 368 | 41,756 | 855 | 3,732 | 41,754 | 2 |
| 32 | ACCOUNT 369 | 28,117 | 23 | 52 | 28,117 | (0) |
| 33 | ACCOUNT 370 | 13,967 | 0 | 103 | 13,967 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 30 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 16,251 | 0 | 16,251 | (0) |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 19,437 | 23,027 | 246,052 | 60 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| | GENERAL PLANT | | | | | | | |
| 38 | PRODUCTION | 4,780 | 2,071 | 363 | 831 | 261 | 10 | 169 |
| 39 | TRANSMISSION | 2,304 | 1,009 | 187 | 408 | 123 | 5 | 79 |
| 40 | DISTRIBUTION | 18,818 | 10,695 | 1,853 | 2,359 | 514 | 69 | 451 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2,519 | 290 | 53 | 5 | 3 | 6 |
| 42 | CUSTOMER ASSISTANCE | 993 | 394 | 402 | 114 | 6 | 7 | 6 |
| 43 | SALES | 915 | 336 | 356 | 121 | 8 | 7 | 4 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 17,024 | 3,451 | 3,886 | 917 | 101 | 715 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 17,024 | 3,451 | 3,886 | 917 | 101 | 715 |
| | INTANGIBLE PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 49 | PRODUCTION | 767 | 333 | 58 | 133 | 42 | 2 | 27 |
| 50 | TRANSMISSION | 405 | 177 | 33 | 72 | 22 | 1 | 14 |
| 51 | DISTRIBUTION | 2,658 | 1,509 | 262 | 333 | 73 | 10 | 64 |
| 52 | CUSTOMER ACCOUNTING | 416 | 355 | 41 | 8 | 1 | 0 | 1 |
| 53 | CUSTOMER ASSISTANCE | 140 | 55 | 57 | 16 | 1 | 1 | 1 |
| 54 | SALES | 129 | 48 | 50 | 17 | 1 | 1 | 1 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 2,477 | 501 | 579 | 140 | 15 | 108 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 317,469 | 56,758 | 99,656 | 27,775 | 1,829 | 19,653 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 317,469 | 56,758 | 99,656 | 27,775 | 1,829 | 19,653 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 8 | 1 | 3 | 1 | 0 | 1 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 22 | 4 | 5 | 1 | 0 | 1 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 34 | 5 | 8 | 2 | 0 | 2 |
| | ARO ACCRETION | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 18,953 | 3,326 | 7,607 | 2,387 | 94 | 1,543 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 29 | 5 | 11 | 3 | 0 | 2 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 23 | 4 | 5 | 1 | 0 | 1 |
| 69 | ARO ACCRETION - GENERAL | 426 | 235 | 48 | 54 | 13 | 1 | 10 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 19,240 | 3,383 | 7,677 | 2,404 | 95 | 1,556 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (18,960) | (3,328) | (7,610) | (2,388) | (94) | (1,544) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | (29) | (5) | (12) | (3) | 0 | (2) |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (25) | (4) | (5) | (1) | 0 | (1) |
| 74 | ARO DEFERRAL - GENERAL | (464) | (256) | (52) | (59) | (14) | (2) | (11) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (19,270) | (3,389) | (7,686) | (2,406) | (96) | (1,558) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| | GENERAL PLANT | | | | | |
| 38 | PRODUCTION | 4,780 | 18 | 1,055 | 4,778 | 2 |
| 39 | TRANSMISSION | 2,304 | 2 | 490 | 2,303 | 1 |
| 40 | DISTRIBUTION | 18,818 | 1,038 | 1,834 | 18,813 | 5 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 34 | 37 | 2,947 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 35 | 29 | 993 | 0 |
| 43 | SALES | 915 | 45 | 38 | 915 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 1,172 | 3,483 | 30,749 | 8 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 693 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 45 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 470 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 1,172 | 3,483 | 30,749 | 1,216 |
| | INTANGIBLE PLANT | | | | | |
| | INTANGIBLE PLANT | | | | | |
| 49 | PRODUCTION | 767 | 3 | 169 | 767 | 0 |
| 50 | TRANSMISSION | 405 | 0 | 86 | 405 | 0 |
| 51 | DISTRIBUTION | 2,658 | 147 | 259 | 2,657 | 1 |
| 52 | CUSTOMER ACCOUNTING | 416 | 5 | 5 | 416 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 5 | 4 | 140 | 0 |
| 54 | SALES | 129 | 6 | 5 | 129 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 166 | 528 | 4,514 | 1 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 21,961 | 108,773 | 653,874 | 235 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 13,417 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 2,772 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 26,269 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 21,961 | 108,773 | 653,874 | 42,693 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 4 | 18 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 1 | 4 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 1 | 8 | 60 | 0 |
| | ARO ACCRETION | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 165 | 9,655 | 43,730 | 19 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 13 | 63 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 2 | 4 | 40 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 16 | 49 | 426 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 183 | 9,721 | 44,259 | 19 |
| | ARO DEFERRAL / REG CREDITS | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (165) | (9,659) | (43,748) | (19) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (14) | (65) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (2) | (4) | (42) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (17) | (53) | (464) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (184) | (9,730) | (44,319) | (19) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | |
| 1 | PRODUCTION | 50,453 | 21,856 | 3,836 | 8,772 | 2,753 | 109 | 1,780 |
| 2 | TRANSMISSION | 14,738 | 6,451 | 1,194 | 2,612 | 785 | 33 | 508 |
| 3 | DISTRIBUTION | 31,669 | 17,997 | 3,118 | 3,970 | 865 | 117 | 759 |
| 4 | NUCLEAR FUEL | 1,952 | 846 | 148 | 339 | 107 | 4 | 69 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 1,291 | 226 | 518 | 162 | 6 | 105 |
| 6 | GENERAL PLANT | 4,154 | 2,289 | 463 | 529 | 126 | 14 | 98 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 180 | 34 | 73 | 21 | 1 | 14 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 725 | 134 | 252 | 75 | 4 | 50 |
| 9 | PROPERTY TAX | 107,910 | 51,635 | 9,153 | 17,065 | 4,894 | 288 | 3,383 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 51,635 | 9,153 | 17,065 | 4,894 | 288 | 3,383 |
| | PAYROLL TAX | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 17,717 | 4,036 | 4,276 | 1,082 | 100 | 766 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 2,835 | 498 | 1,138 | 357 | 14 | 231 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 129 | 30 | 31 | 8 | 1 | 6 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 97 | 22 | 23 | 6 | 1 | 4 |
| 18 | OTHER EXCISE TAXES | 2,125 | 1,139 | 259 | 275 | 69 | 6 | 49 |
| 19 | PAYROLL TAX | 42,172 | 21,917 | 4,845 | 5,743 | 1,522 | 122 | 1,056 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 21,917 | 4,845 | 5,743 | 1,522 | 122 | 1,056 |
| | REVENUE TAX | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 60,827 | 13,667 | 27,402 | 8,095 | 286 | 4,210 |
| 25 | MISCELLANEOUS LICENSES | 109 | 42 | 9 | 19 | 6 | 0 | 3 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 60,869 | 13,676 | 27,421 | 8,101 | 286 | 4,213 |
| | OTHER TAXES | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 3 | 0 | 1 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 6 | 1 | 3 | 1 | 0 | 1 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 1 | 4 | 1 | 0 | 1 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 134,430 | 27,675 | 50,233 | 14,518 | 696 | 8,653 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 134,430 | 27,675 | 50,233 | 14,518 | 696 | 8,653 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (6,278) | (1,114) | (2,039) | (580) | (35) | (403) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (6,278) | (1,114) | (2,039) | (580) | (35) | (403) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | |
| 1 | PRODUCTION | 50,453 | 191 | 11,135 | 50,432 | 21 |
| 2 | TRANSMISSION | 14,738 | 12 | 3,135 | 14,730 | 8 |
| 3 | DISTRIBUTION | 31,669 | 1,748 | 3,087 | 31,661 | 8 |
| 4 | NUCLEAR FUEL | 1,952 | 7 | 431 | 1,951 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 11 | 657 | 2,976 | 1 |
| 6 | GENERAL PLANT | 4,154 | 155 | 479 | 4,153 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 0 | 82 | 405 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 20 | 301 | 1,561 | 1 |
| 9 | PROPERTY TAX | 107,910 | 2,144 | 19,307 | 107,869 | 41 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 2,307 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 229 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 1,696 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 2,144 | 19,307 | 107,869 | 4,273 |
| | PAYROLL TAX | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 790 | 4,300 | 33,067 | 12 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 25 | 1,444 | 6,542 | 3 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 6 | 31 | 242 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 4 | 24 | 181 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 51 | 276 | 2,124 | 1 |
| 19 | PAYROLL TAX | 42,172 | 876 | 6,075 | 42,156 | 16 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 386 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 126 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 1,237 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 876 | 6,075 | 42,156 | 1,765 |
| | REVENUE TAX | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 1,778 | 41,082 | 157,347 | 0 |
| 25 | MISCELLANEOUS LICENSES | 109 | 2 | 28 | 109 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 1,780 | 41,110 | 157,456 | 0 |
| | OTHER TAXES | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 1 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 3 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 4 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 4,800 | 66,496 | 307,501 | 57 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 2,693 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 355 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 2,933 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 4,800 | 66,496 | 307,501 | 6,038 |
| | AMOR. OF INV. TAX CREDIT | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (276) | (2,281) | (13,006) | (5) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | (280) |
| 37 | DALTON | (34) | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | (397) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (276) | (2,281) | (13,006) | (716) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 36,624,728 | 6,783,909 | 17,692,858 | 6,088,450 | 207,855 | 3,381,297 |
| | DEMAND BY LEVEL | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 43,320,559 | 7,603,145 | 17,387,043 | 5,456,318 | 215,671 | 3,527,375 |
| 3 | LEVEL B-1 | 100,000,000 | 43,320,559 | 7,603,145 | 17,387,043 | 5,456,318 | 215,671 | 3,527,375 |
| 4 | LEVEL B-2 | 100,000,000 | 44,366,604 | 8,224,631 | 17,941,852 | 5,243,610 | 228,951 | 3,482,765 |
| 5 | LEVEL C | 100,000,000 | 44,641,730 | 8,371,323 | 18,082,266 | 5,200,849 | 232,134 | 3,476,003 |
| 6 | LEVEL D | 100,000,000 | 38,153,001 | 7,156,472 | 15,781,439 | 6,047,567 | 202,677 | 3,022,611 |
| 7 | LEVEL E | 100,000,000 | 39,717,288 | 7,449,872 | 16,428,363 | 5,817,273 | 210,909 | 3,146,568 |
| 8 | LEVEL F | 100,000,000 | 47,182,238 | 8,066,033 | 17,574,439 | 4,385,121 | 578,878 | 3,844,943 |
| 9 | LEVEL G | 100,000,000 | 51,985,599 | 8,885,687 | 19,191,078 | 3,456,070 | 637,826 | 3,626,691 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 50 | 62 | 218 | 150 | 5 | 61 |
| 11 | LEVELS F & G | 2,354,024 | 2,031,576 | 235,554 | 41,217 | 720 | 2,118 | 4,929 |
| 12 | LEVEL G | 2,353,093 | 2,031,556 | 235,520 | 41,060 | 605 | 2,116 | 4,872 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 2,031,606 | 235,582 | 41,278 | 755 | 2,121 | 4,933 |
| | LEVEL G | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 992,523 | 44,692 | 4,497 | 101 | 184 | 465 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 31,378 | 16,524 | 546 | 270 | 1,236 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 1,082,565 | 108,580 | 4,934 | 15 | 894 | 1,015 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 41,860 | 14,995 | 54 | 806 | 787 |
| | LEVEL G | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 187,423 | 29,211 | 4,177 | 88 | 179 | 373 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 15,903 | 14,491 | 450 | 258 | 1,194 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 362,702 | 77,989 | 4,805 | 13 | 830 | 890 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 31,846 | 13,757 | 51 | 740 | 740 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 2,031,605 | 151,519 | 9,469 | 139 | 1,058 | 972 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 72,697 | 31,809 | 617 | 1,063 | 2,011 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 11,367 | 0 | 0 | 0 | 1,948 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 2,031,603 | 235,585 | 41,278 | 756 | 2,121 | 4,931 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 2,031,626 | 236,285 | 44,469 | 6,512 | 2,178 | 6,016 |
| 27 | TOTAL METERS | 2,304,730 | 2,030,389 | 224,605 | 41,378 | 756 | 2,121 | 2,993 |
| 28 | RETAIL MWH SALES | 81,346,510 | 25,941,248 | 4,805,075 | 12,534,335 | 4,337,663 | 147,226 | 2,407,910 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 1,562,393 | 27,623,361 | 99,964,851 | 35,149 |
| | DEMAND BY LEVEL | | | | | |
| 2 | LEVEL A | 100,000,000 | 377,988 | 22,069,446 | 99,957,545 | 42,455 |
| 3 | LEVEL B-1 | 100,000,000 | 377,988 | 22,069,446 | 99,957,545 | 42,455 |
| 4 | LEVEL B-2 | 100,000,000 | 69,076 | 20,387,320 | 99,944,809 | 55,191 |
| 5 | LEVEL C | 100,000,000 | 0 | 19,937,607 | 99,941,912 | 58,088 |
| 6 | LEVEL D | 100,000,000 | 0 | 29,586,649 | 99,950,416 | 49,584 |
| 7 | LEVEL E | 100,000,000 | 0 | 27,178,094 | 99,948,367 | 51,633 |
| 8 | LEVEL F | 100,000,000 | 2,196,758 | 16,115,145 | 99,943,555 | 56,445 |
| 9 | LEVEL G | 100,000,000 | 2,420,600 | 9,796,449 | 100,000,000 | 0 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 896 | 1,442 | 1 |
| 11 | LEVELS F & G | 2,354,024 | 35,772 | 2,137 | 2,354,023 | 1 |
| 12 | LEVEL G | 2,353,093 | 35,772 | 1,592 | 2,353,093 | 0 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 35,772 | 2,488 | 2,354,535 | 1 |
| | LEVEL G | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 1,049 | 455 | 1,043,966 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 1,694 | 51,648 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 716 | 46 | 1,198,765 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 209 | 58,711 | 0 |
| | LEVEL G | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 43 | 388 | 221,882 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 1,189 | 33,484 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 147 | 43 | 447,420 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 171 | 47,305 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 624 | 2,195,386 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 1,865 | 110,062 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 35,772 | 0 | 49,087 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 35,772 | 2,489 | 2,354,535 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 35,772 | 49,760 | 2,412,618 | 0 |
| 27 | TOTAL METERS | 2,304,730 | 0 | 2,487 | 2,304,729 | 1 |
| 28 | RETAIL MWH SALES | 81,346,510 | 1,106,640 | 30,066,413 | 81,346,510 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | |
| 29 | PRODUCTION | 152,550 | 66,085 | 11,599 | 26,524 | 8,324 | 329 | 5,381 |
| 30 | TRANSMISSION | 34,239 | 9,311 | 1,724 | 3,769 | 1,124 | 48 | 733 |
| 31 | DISTRIBUTION | 112,430 | 60,871 | 13,590 | 13,364 | 2,633 | 422 | 2,413 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 57,508 | 6,609 | 1,220 | 114 | 61 | 144 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 7,902 | 8,060 | 2,281 | 127 | 134 | 123 |
| 34 | SALES | 25,240 | 9,243 | 9,831 | 3,336 | 223 | 204 | 116 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 210,920 | 51,413 | 50,494 | 12,545 | 1,198 | 8,910 |
| | HEADCOUNT | | | | | | | |
| 36 | PRODUCTION | 2,653 | 1,148 | 202 | 461 | 145 | 6 | 94 |
| 37 | TRANSMISSION | 976 | 426 | 79 | 173 | 52 | 2 | 34 |
| 38 | DISTRIBUTION | 2,387 | 1,356 | 235 | 299 | 65 | 9 | 57 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1,160 | 133 | 25 | 2 | 1 | 3 |
| 40 | CUSTOMER ASSISTANCE | 405 | 161 | 164 | 46 | 3 | 3 | 2 |
| 41 | SALES | 508 | 187 | 198 | 67 | 4 | 4 | 2 |
| 42 | TOTAL HEADCOUNT | 8,287 | 4,438 | 1,011 | 1,071 | 271 | 25 | 192 |

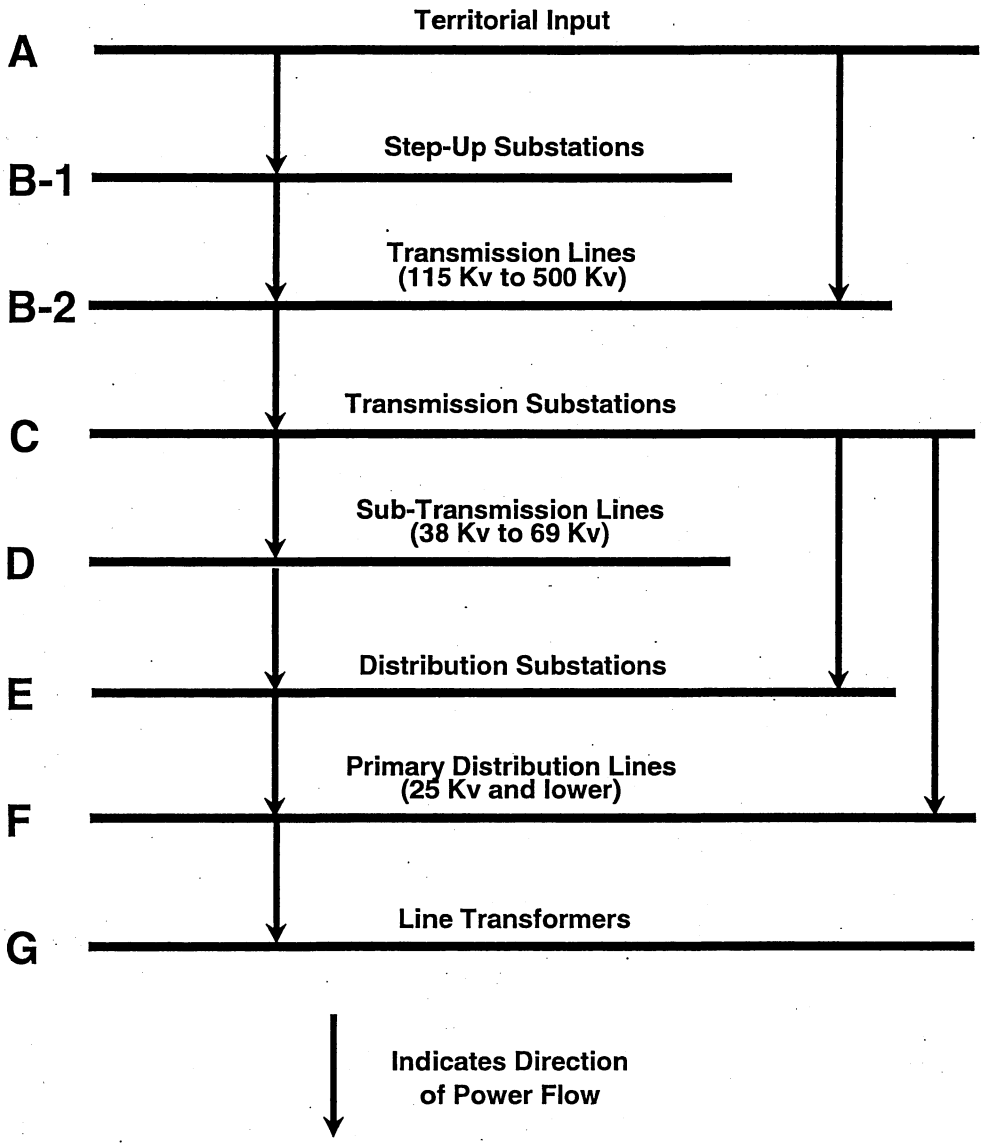
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | |
| 29 | PRODUCTION | 152,550 | 576 | 33,667 | 152,485 | 65 |
| 30 | TRANSMISSION | 34,239 | 16 | 17,503 | 34,228 | 11 |
| 31 | DISTRIBUTION | 112,430 | 9,595 | 9,515 | 112,403 | 27 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 781 | 834 | 67,271 | 0 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 698 | 592 | 19,917 | 0 |
| 34 | SALES | 25,240 | 1,235 | 1,052 | 25,240 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 12,901 | 63,163 | 411,544 | 105 |
| | HEADCOUNT | | | | | |
| 36 | PRODUCTION | 2,653 | 10 | 586 | 2,652 | 1 |
| 37 | TRANSMISSION | 976 | 1 | 208 | 975 | 1 |
| 38 | DISTRIBUTION | 2,387 | 132 | 233 | 2,386 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 16 | 17 | 1,357 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 14 | 12 | 405 | 0 |
| 41 | SALES | 508 | 25 | 21 | 508 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 198 | 1,077 | 8,283 | 4 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total Meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 6 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 11 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 20 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 43 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 53 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 58 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 72 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 82 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 101 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 111 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 116 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 125 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 11,147,325 | 7,885 | 683,658 | 1,078,681 | 3,375,888 | 903,352 | 36,588 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 4,274,782 | 2,951 | 259,235 | 415,161 | 1,313,155 | 354,589 | 14,176 |
| 3 | NUCLEAR FUEL | 466,122 | 201,823 | 102 | 9,554 | 21,118 | 75,512 | 22,138 | 862 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 82,682 | 42 | 3,914 | 8,651 | 30,935 | 9,069 | 353 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 6,991,684 | 4,994 | 430,063 | 675,987 | 2,107,310 | 561,832 | 22,921 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (256,763) | (174) | (28,693) | (23,835) | (56,024) | (13,170) | (524) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 1,251,847 | 891 | 77,383 | 121,140 | 377,472 | 100,592 | 4,107 |
| 8 | ACCOUNT 283 | 320,056 | 152,878 | 94 | 15,180 | 15,149 | 39,421 | 9,927 | 392 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 1,147,962 | 811 | 63,870 | 112,454 | 360,869 | 97,349 | 3,975 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,410 | 12 | 1,106 | 2,363 | 8,073 | 2,188 | 96 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 417,288 | 225 | 22,229 | 42,928 | 148,290 | 42,774 | 1,666 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (490) | 0 | (31) | (49) | (158) | (44) | (2) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 31,976 | 23 | 1,967 | 3,092 | 9,638 | 2,569 | 105 |
| 14 | PREPAID PENSION ASSET | 488,045 | 236,686 | 141 | 28,882 | 23,473 | 52,835 | 12,368 | 479 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (88,598) | (46) | (6,025) | (11,471) | (37,217) | (10,298) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (102,850) | (68) | (13,795) | (9,568) | (19,564) | (4,235) | (168) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 6,284 | 3 | 298 | 658 | 2,352 | 689 | 27 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 12,977 | 7 | 614 | 1,358 | 4,855 | 1,423 | 55 |
| 19 | DEFERRED DSM COSTS | 4,887 | 4,883 | 4 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (50,043) | (25) | (2,369) | (5,237) | (18,724) | (5,489) | (214) |
| 21 | ARO REGULATORY ASSET | 729,925 | 313,750 | 149 | 14,390 | 32,972 | 119,073 | 35,083 | 1,368 |
| 22 | ARO LIABILITY | (704,927) | (303,003) | (144) | (13,897) | (31,842) | (114,995) | (33,881) | (1,321) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (42,650) | (21) | (2,019) | (4,462) | (15,956) | (4,678) | (182) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (53,130) | (45) | (3,622) | (4,763) | (13,392) | (3,288) | (129) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 3,732 | 2 | 177 | 391 | 1,397 | 410 | 16 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (187) | 0 | (11) | (18) | (56) | (15) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 58,396 | 30 | 3,948 | 6,957 | 23,188 | 6,687 | 263 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 466,431 | 247 | 31,842 | 46,782 | 149,639 | 42,263 | 2,058 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 6,310,153 | 4,430 | 398,035 | 610,315 | 1,896,080 | 506,746 | 21,004 |
| | --- REVENUES --- | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 2,698,062 | 1,390 | 182,262 | 348,570 | 1,134,699 | 314,865 | 11,815 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 109,255 | 68 | 7,371 | 7,248 | 17,860 | 4,399 | 196 |
| 32 | TOTAL REVENUES | 7,614,581 | 2,807,317 | 1,458 | 189,633 | 355,818 | 1,152,559 | 319,264 | 12,011 |
| | --- EXPENSES --- | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 1,875,692 | 1,035 | 123,677 | 201,063 | 686,843 | 204,713 | 8,487 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 316,515 | 230 | 20,242 | 30,386 | 92,623 | 24,359 | 981 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 35 | 0 | 2 | 3 | 7 | 2 | 0 |
| 36 | ARO ACCRETION | 44,278 | 19,227 | 10 | 922 | 2,008 | 7,152 | 2,093 | 81 |
| 37 | ARO DEFERRAL | (44,338) | (19,261) | (10) | (924) | (2,011) | (7,161) | (2,095) | (81) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 1,465 | 1 | 69 | 153 | 548 | 161 | 6 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 134,236 | 81 | 9,509 | 14,978 | 46,781 | 12,693 | 488 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (291) | 0 | (18) | (28) | (88) | (24) | (1) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (24,848) | (21) | (1,694) | (2,228) | (6,264) | (1,538) | (61) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,262) | (4) | (384) | (606) | (1,896) | (507) | (21) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 2,296,508 | 1,322 | 151,401 | 243,718 | 818,545 | 239,857 | 9,879 |
| 44 | INCOME TAXES | 411,696 | 122,323 | 2 | 10,047 | 36,085 | 106,587 | 24,675 | 575 |
| 45 | TOTAL EXPENSES | 6,540,658 | 2,418,831 | 1,324 | 161,448 | 279,803 | 925,132 | 264,532 | 10,454 |
| | --- RETURN --- | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 388,486 | 134 | 28,185 | 76,016 | 227,427 | 54,732 | 1,557 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (3,712) | (2) | (176) | (389) | (1,389) | (407) | (16) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (1,415) | (1) | (96) | (183) | (595) | (165) | 0 |
| 49 | NET INCOME | 1,061,832 | 383,359 | 131 | 27,913 | 75,444 | 225,443 | 54,160 | 1,541 |
| 50 | RETURN ON INVESTMENT | 7.77% | 6.08% | 2.96% | 7.01% | 12.36% | 11.89% | 10.69% | 7.34% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 112,379 | 208,821 | 108,728 | 8,369 | 2,246 | 94,659 | 77,643 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 43,619 | 80,722 | 42,477 | 3,335 | 874 | 37,130 | 30,962 |
| 3 | NUCLEAR FUEL | 466,122 | 2,367 | 4,339 | 2,498 | 222 | 51 | 2,472 | 2,248 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 970 | 1,777 | 1,023 | 91 | 21 | 1,013 | 921 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 70,157 | 130,661 | 67,726 | 5,165 | 1,402 | 58,988 | 48,008 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (1,795) | (4,331) | (1,865) | (124) | (32) | (1,353) | (1,043) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 12,560 | 23,417 | 12,134 | 923 | 252 | 10,576 | 8,592 |
| 8 | ACCOUNT 283 | 320,056 | 1,269 | 2,815 | 1,298 | 96 | 22 | 1,042 | 856 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 12,034 | 21,901 | 11,567 | 895 | 242 | 10,265 | 8,405 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 237 | 481 | 248 | 18 | 5 | 247 | 235 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 4,685 | 8,703 | 4,897 | 426 | 99 | 4,723 | 4,253 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (5) | (10) | (5) | 0 | 0 | (5) | (4) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 321 | 598 | 310 | 24 | 6 | 270 | 220 |
| 14 | PREPAID PENSION ASSET | 488,045 | 1,681 | 4,222 | 1,760 | 120 | 29 | 1,276 | 1,014 |
| 15 | CUSTOMER DEPOSITS | (220,017) | 0 | (1,985) | (1,156) | (112) | (22) | (1,111) | (906) |
| 16 | OPERATING RESERVES | (194,630) | (604) | (1,703) | (670) | (40) | (10) | (437) | (324) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 74 | 135 | 78 | 7 | 2 | 77 | 70 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 152 | 279 | 161 | 14 | 3 | 159 | 145 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (587) | (1,076) | (619) | (55) | (13) | (613) | (557) |
| 21 | ARO REGULATORY ASSET | 729,925 | 3,746 | 6,838 | 3,954 | 327 | 89 | 3,924 | 3,568 |
| 22 | ARO LIABILITY | (704,927) | (3,618) | (6,604) | (3,819) | (316) | (86) | (3,790) | (3,446) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (500) | (917) | (528) | (47) | (11) | (522) | (475) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (483) | (877) | (423) | (29) | (9) | (295) | (221) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 44 | 80 | 46 | 4 | 1 | 46 | 42 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (2) | (3) | (2) | 0 | 0 | (2) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 692 | 1,237 | 719 | 73 | 15 | 794 | 669 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 5,833 | 9,398 | 4,951 | 414 | 98 | 4,741 | 4,282 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 63,956 | 118,158 | 61,110 | 4,684 | 1,258 | 53,464 | 43,885 |
| | --- REVENUES --- | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 34,155 | 60,373 | 35,230 | 3,433 | 681 | 34,162 | 27,911 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 595 | 1,223 | 542 | 38 | 10 | 487 | 362 |
| 32 | TOTAL REVENUES | 7,614,581 | 34,750 | 61,596 | 35,772 | 3,471 | 691 | 34,649 | 28,273 |
| | --- EXPENSES --- | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 20,685 | 37,392 | 21,359 | 2,201 | 461 | 26,129 | 22,563 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 3,132 | 5,816 | 2,973 | 226 | 61 | 2,489 | 2,004 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ARO ACCRETION | 44,278 | 224 | 412 | 236 | 21 | 5 | 233 | 212 |
| 37 | ARO DEFERRAL | (44,338) | (224) | (412) | (237) | (21) | (5) | (233) | (212) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 17 | 31 | 18 | 2 | 0 | 18 | 16 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 1,467 | 2,734 | 1,484 | 124 | 26 | 1,356 | 1,109 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (5) | (3) | 0 | 0 | (2) | (2) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (226) | (410) | (198) | (14) | (4) | (138) | (103) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (63) | (117) | (61) | (5) | (1) | (53) | (44) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 25,009 | 45,441 | 25,571 | 2,534 | 543 | 29,799 | 25,543 |
| 44 | INCOME TAXES | 411,696 | 3,006 | 4,839 | 3,218 | 307 | 43 | 1,238 | 532 |
| 45 | TOTAL EXPENSES | 6,540,658 | 28,015 | 50,280 | 28,789 | 2,841 | 586 | 31,037 | 26,075 |
| | --- RETURN --- | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 6,735 | 11,316 | 6,984 | 630 | 105 | 3,612 | 2,198 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (44) | (80) | (46) | (4) | (1) | (45) | (41) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | 0 | (32) | (18) | (2) | 0 | (18) | (14) |
| 49 | NET INCOME | 1,061,832 | 6,691 | 11,204 | 6,920 | 624 | 104 | 3,549 | 2,143 |
| 50 | RETURN ON INVESTMENT | 7.77% | 10.46% | 9.48% | 11.32% | 13.33% | 8.28% | 6.64% | 4.88% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 25,409 | 139,057 | 1,985,868 | 1,084,920 | 563,114 | 277,274 | 157,922 | 55,782 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 9,936 | 53,760 | 773,843 | 433,853 | 219,912 | 141,778 | 78,704 | 21,551 |
| 3 | NUCLEAR FUEL | 466,122 | 602 | 2,984 | 45,615 | 31,037 | 12,953 | 692 | 432 | 638 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 247 | 1,222 | 18,687 | 12,715 | 5,306 | 283 | 177 | 261 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 15,828 | 87,059 | 1,238,953 | 669,389 | 350,849 | 135,905 | 79,473 | 34,608 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (365) | (2,226) | (30,511) | (14,845) | (8,209) | (5,427) | (4,398) | (2,133) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 2,835 | 15,591 | 221,876 | 119,816 | 62,798 | 31,457 | 17,925 | 6,226 |
| 8 | ACCOUNT 283 | 320,056 | 277 | 1,574 | 25,470 | 14,795 | 6,101 | 4,053 | 2,796 | 1,094 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 2,747 | 14,939 | 216,835 | 119,766 | 60,690 | 30,083 | 16,323 | 5,187 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 62 | 341 | 4,488 | 2,721 | 1,318 | 7 | 5 | 7 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 1,167 | 5,879 | 88,961 | 58,856 | 25,237 | 3,018 | 1,925 | 1,576 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (1) | (6) | (94) | (58) | (26) | (7) | (4) | (2) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 72 | 398 | 5,666 | 3,061 | 1,605 | 622 | 363 | 158 |
| 14 | PREPAID PENSION ASSET | 488,045 | 338 | 2,077 | 36,404 | 21,067 | 7,629 | 7,186 | 5,259 | 2,044 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (265) | (1,531) | (28,454) | (20,287) | 0 | 0 | 0 | 0 |
| 16 | OPERATING RESERVES | (194,630) | (115) | (753) | (10,036) | (4,559) | (2,606) | (1,843) | (1,805) | (989) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 19 | 93 | 1,421 | 967 | 403 | 22 | 13 | 20 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 39 | 192 | 2,933 | 1,996 | 833 | 44 | 28 | 41 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (149) | (740) | (11,311) | (7,696) | (3,212) | (172) | (107) | (158) |
| 21 | ARO REGULATORY ASSET | 729,925 | 951 | 4,668 | 72,038 | 49,413 | 20,485 | 743 | 476 | 951 |
| 22 | ARO LIABILITY | (704,927) | (919) | (4,508) | (69,571) | (47,721) | (19,783) | (718) | (459) | (919) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (127) | (631) | (9,639) | (6,558) | (2,737) | (146) | (91) | (135) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (96) | (567) | (7,673) | (3,262) | (2,218) | (2,248) | (1,259) | (364) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 11 | 55 | 844 | 574 | 240 | 13 | 8 | 12 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | 0 | (2) | (33) | (18) | (9) | (5) | (3) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 182 | 988 | 20,670 | 16,177 | 3,180 | 1,192 | 852 | 758 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 1,169 | 5,953 | 96,614 | 64,673 | 30,339 | 7,708 | 5,201 | 2,999 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 14,250 | 78,073 | 1,118,732 | 614,296 | 320,498 | 113,530 | 68,351 | 32,420 |
| | --- REVENUES --- | | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 8,136 | 46,794 | 866,184 | 631,571 | 139,231 | 67,886 | 46,035 | 34,827 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 125 | 772 | 10,010 | 4,975 | 2,761 | 1,399 | 891 | 322 |
| 32 | TOTAL REVENUES | 7,614,581 | 8,261 | 47,566 | 876,194 | 636,546 | 141,992 | 69,285 | 46,926 | 35,149 |
| | --- EXPENSES --- | | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 5,884 | 30,210 | 682,415 | 552,327 | 108,540 | 34,989 | 23,892 | 22,470 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 689 | 3,834 | 54,222 | 28,363 | 15,411 | 13,019 | 7,170 | 1,738 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 4 | 2 | 2 | 1 | 0 | 0 |
| 36 | ARO ACCRETION | 44,278 | 56 | 282 | 4,318 | 2,929 | 1,227 | 75 | 47 | 62 |
| 37 | ARO DEFERRAL | (44,338) | (57) | (282) | (4,322) | (2,930) | (1,227) | (75) | (48) | (62) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 4 | 22 | 331 | 225 | 94 | 5 | 3 | 5 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,913 | 31,899 | 21,090 | 6,587 | 1,544 | 2,048 | 1,201 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (52) | (28) | (15) | (7) | (4) | (1) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (45) | (265) | (3,589) | (1,526) | (1,038) | (1,051) | (589) | (170) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (14) | (78) | (1,115) | (609) | (316) | (156) | (89) | (31) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 6,853 | 35,632 | 764,111 | 599,843 | 129,265 | 48,344 | 32,430 | 25,212 |
| 44 | INCOME TAXES | 411,696 | 375 | 3,685 | 30,026 | 6,889 | 1,103 | 6,729 | 4,784 | 3,457 |
| 45 | TOTAL EXPENSES | 6,540,658 | 7,228 | 39,317 | 794,137 | 606,732 | 130,368 | 55,073 | 37,214 | 28,669 |
| | --- RETURN --- | | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 1,033 | 8,249 | 82,057 | 29,813 | 11,624 | 14,212 | 9,712 | 6,479 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (11) | (55) | (839) | (571) | (238) | (13) | (8) | (12) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (4) | (24) | (455) | (324) | 0 | 0 | 0 | 0 |
| 49 | NET INCOME | 1,061,832 | 1,018 | 8,170 | 80,763 | 28,918 | 11,386 | 14,199 | 9,704 | 6,467 |
| 50 | RETURN ON INVESTMENT | 7.77% | 7.14% | 10.46% | 7.22% | 4.71% | 3.55% | 12.51% | 14.20% | 19.95% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 23,615 | 910,593 | 12,092 | 64,293 | 9,445 | 3,529 | 23,159,134 | 1,143,360 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 9,185 | 359,361 | 4,734 | 24,295 | 3,613 | 1,342 | 9,009,035 | 501,931 |
| 3 | NUCLEAR FUEL | 466,122 | 390 | 23,971 | 260 | 861 | 144 | 39 | 465,924 | 198 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 160 | 9,820 | 107 | 353 | 59 | 16 | 190,875 | 81 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 14,660 | 565,383 | 7,511 | 40,506 | 5,917 | 2,210 | 14,425,149 | 641,546 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (1,271) | (13,171) | (326) | (1,369) | (259) | (197) | (474,433) | (13,398) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 2,660 | 101,319 | 1,350 | 7,257 | 1,063 | 398 | 2,594,457 | 115,572 |
| 8 | ACCOUNT 283 | 320,056 | 628 | 10,115 | 191 | 816 | 149 | 94 | 308,592 | 11,464 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 2,017 | 98,263 | 1,215 | 6,704 | 953 | 295 | 2,428,616 | 113,638 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,280 | 25 | 96 | 14 | 4 | 48,124 | 27 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 900 | 45,875 | 529 | 1,885 | 314 | 105 | 939,413 | 81,487 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (1) | (46) | (1) | (2) | 0 | 0 | (1,051) | 0 |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 67 | 2,586 | 34 | 185 | 27 | 10 | 65,973 | 1,331 |
| 14 | PREPAID PENSION ASSET | 488,045 | 1,238 | 12,474 | 315 | 1,254 | 251 | 193 | 462,695 | 25,350 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (400) | (9,679) | 0 | (354) | (60) | (40) | (220,017) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (636) | (4,278) | (143) | (529) | (113) | (101) | (182,542) | (12,088) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 12 | 746 | 8 | 27 | 4 | 1 | 14,510 | 6 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 25 | 1,541 | 17 | 55 | 9 | 3 | 29,958 | 13 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 4,887 | 0 |
| 20 | ECCR | (115,581) | (97) | (5,944) | (65) | (214) | (36) | (10) | (115,532) | (49) |
| 21 | ARO REGULATORY ASSET | 729,925 | 565 | 38,026 | 416 | 1,338 | 238 | 59 | 729,598 | 327 |
| 22 | ARO LIABILITY | (704,927) | (546) | (36,724) | (402) | (1,292) | (230) | (57) | (704,611) | (316) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (82) | (5,065) | (55) | (182) | (30) | (8) | (98,454) | (42) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (114) | (2,947) | (50) | (366) | (51) | (21) | (101,942) | (32) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 7 | 444 | 5 | 16 | 3 | 1 | 8,621 | 4 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | 0 | (15) | 0 | (1) | 0 | 0 | (385) | 0 |
| 27 | CASH WORKING CAPITAL | 162,810 | 249 | 6,968 | 84 | 249 | 44 | 25 | 155,286 | 7,524 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 1,224 | 46,242 | 717 | 2,165 | 384 | 164 | 1,034,531 | 103,542 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 13,867 | 513,362 | 7,013 | 35,967 | 5,348 | 2,079 | 13,031,064 | 631,450 |
| | --- REVENUES --- | | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 12,117 | 297,670 | 2,836 | 10,830 | 1,837 | 1,211 | 7,054,774 | 361,107 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 412 | 4,449 | 68 | 373 | 54 | 22 | 176,287 | 22,414 |
| 32 | TOTAL REVENUES | 7,614,581 | 12,529 | 302,119 | 2,904 | 11,203 | 1,891 | 1,233 | 7,231,060 | 383,521 |
| | --- EXPENSES --- | | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 6,774 | 233,011 | 3,348 | 9,128 | 1,611 | 714 | 4,947,613 | 229,884 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 676 | 24,079 | 333 | 1,919 | 279 | 106 | 653,875 | 42,692 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| 36 | ARO ACCRETION | 44,278 | 38 | 2,264 | 24 | 83 | 14 | 4 | 44,259 | 19 |
| 37 | ARO DEFERRAL | (44,338) | (38) | (2,266) | (24) | (83) | (14) | (4) | (44,319) | (19) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 3 | 174 | 2 | 6 | 1 | 0 | 3,380 | 1 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 483 | 12,376 | 144 | 652 | 105 | 56 | 307,501 | 6,038 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (24) | 0 | (2) | 0 | 0 | (604) | 0 |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (53) | (1,379) | (24) | (171) | (24) | (10) | (47,681) | (15) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (13) | (511) | (7) | (36) | (5) | (2) | (13,006) | (716) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 7,869 | 267,726 | 3,796 | 11,496 | 1,967 | 864 | 5,851,078 | 277,883 |
| 44 | INCOME TAXES | 411,696 | 1,636 | 7,185 | (429) | (543) | (92) | 119 | 378,401 | 33,295 |
| 45 | TOTAL EXPENSES | 6,540,658 | 9,505 | 274,911 | 3,367 | 10,953 | 1,875 | 983 | 6,229,479 | 311,178 |
| | --- RETURN --- | | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 3,024 | 27,208 | (463) | 249 | 16 | 250 | 1,001,581 | 72,342 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (7) | (441) | (5) | (16) | (3) | (1) | (8,572) | (4) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (6) | (155) | 0 | (6) | (1) | (1) | (3,515) | 0 |
| 49 | NET INCOME | 1,061,832 | 3,011 | 26,612 | (468) | 227 | 12 | 248 | 989,494 | 72,338 |
| 50 | RETURN ON INVESTMENT | 7.77% | 21.71% | 5.18% | -6.67% | 0.63% | 0.22% | 11.92% | 7.59% | 11.46% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (I) | Allocated to Rate R and TOU-REO on MWH Sales. |
| 20 | (H) | |
| 21 | (J) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 22 | (J) | |
| 23 | (H) | |
| 24 | (K) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 25 | (H) | |
| 26 | (L) | Allocated per Total Gross Plant from Schedule 2.01 |
| 27 | (M) | From Schedule 1.02. |
| 30 | (N) | From Schedule 2.10. |
| 31 | (N) | |
| 33 | (O) | From Schedule 2.20. |
| 34 | (P) | From Schedule 2.30. |
| 35 | (P) | |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (H) | |
| 39 | (P) | From Schedule 2.40. |
| 40 | (L) | |
| 41 | (K) | |
| 42 | (P) | |
| 44 | (R) | From Schedule 1.05. |
| 47 | (S) | Allocated per ECCR Investment. |
| 48 | (T) | Allocated per Customer Deposits. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 2,418,831 | 1,324 | 161,448 | 279,803 | 925,132 | 264,532 | 10,454 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 26,449 | 14 | 1,193 | 3,065 | 11,905 | 3,753 | 159 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 316,515 | 230 | 20,242 | 30,386 | 92,623 | 24,359 | 981 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 35 | 0 | 2 | 3 | 7 | 2 | 0 |
| 5 | ARO ACCRETION | 44,278 | 19,227 | 10 | 922 | 2,008 | 7,152 | 2,093 | 81 |
| 6 | ARO DEFERRAL | (44,338) | (19,261) | (10) | (924) | (2,011) | (7,161) | (2,095) | (81) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 81,208 | 57 | 5,119 | 7,837 | 24,328 | 6,496 | 269 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (291) | 0 | (18) | (28) | (88) | (24) | (1) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (24,848) | (21) | (1,694) | (2,228) | (6,264) | (1,538) | (61) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,262) | (4) | (384) | (606) | (1,896) | (507) | (21) |
| 11 | CWC ALLOCATOR | 5,648,743 | 2,026,059 | 1,048 | 136,990 | 241,376 | 804,526 | 231,994 | 9,127 |
| 12 | ALLOCATION OF CWC | 162,810 | 58,396 | 30 | 3,948 | 6,957 | 23,188 | 6,687 | 263 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 28,015 | 50,280 | 28,789 | 2,841 | 586 | 31,037 | 26,075 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 349 | 569 | 360 | 42 | 8 | 508 | 441 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 3,132 | 5,816 | 2,973 | 226 | 61 | 2,489 | 2,004 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | ARO ACCRETION | 44,278 | 224 | 412 | 236 | 21 | 5 | 233 | 212 |
| 6 | ARO DEFERRAL | (44,338) | (224) | (412) | (237) | (21) | (5) | (233) | (212) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 822 | 1,519 | 784 | 60 | 16 | 684 | 561 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (5) | (3) | 0 | 0 | (2) | (2) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (226) | (410) | (198) | (14) | (4) | (138) | (103) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (63) | (117) | (61) | (5) | (1) | (53) | (44) |
| 11 | CWC ALLOCATOR | 5,648,743 | 24,004 | 42,908 | 24,934 | 2,532 | 506 | 27,549 | 23,218 |
| 12 | ALLOCATION OF CWC | 162,810 | 692 | 1,237 | 719 | 73 | 15 | 794 | 669 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 7,228 | 39,317 | 794,137 | 606,732 | 130,368 | 55,073 | 37,214 | 28,669 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 110 | 546 | 13,253 | 11,508 | 1,887 | 446 | 288 | 425 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 689 | 3,834 | 54,222 | 28,363 | 15,411 | 13,019 | 7,170 | 1,738 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 4 | 2 | 2 | 1 | 0 | 0 |
| 5 | ARO ACCRETION | 44,278 | 56 | 282 | 4,318 | 2,929 | 1,227 | 75 | 47 | 62 |
| 6 | ARO DEFERRAL | (44,338) | (57) | (282) | (4,322) | (2,930) | (1,227) | (75) | (48) | (62) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 183 | 1,001 | 14,263 | 7,769 | 4,122 | 1,459 | 877 | 411 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (52) | (28) | (15) | (7) | (4) | (1) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (45) | (265) | (3,589) | (1,526) | (1,038) | (1,051) | (589) | (170) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (14) | (78) | (1,115) | (609) | (316) | (156) | (89) | (31) |
| 11 | CWC ALLOCATOR | 5,648,743 | 6,307 | 34,283 | 717,155 | 561,254 | 110,315 | 41,362 | 29,563 | 26,297 |
| 12 | ALLOCATION OF CWC | 162,810 | 182 | 988 | 20,670 | 16,177 | 3,180 | 1,192 | 852 | 758 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 9,505 | 274,911 | 3,367 | 10,953 | 1,875 | 983 | 6,229,479 | 311,178 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 88 | 4,409 | 58 | 128 | 22 | 6 | 81,989 | 25 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 676 | 24,079 | 333 | 1,919 | 279 | 106 | 653,875 | 42,692 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| 5 | ARO ACCRETION | 44,278 | 38 | 2,264 | 24 | 83 | 14 | 4 | 44,259 | 19 |
| 6 | ARO DEFERRAL | (44,338) | (38) | (2,266) | (24) | (83) | (14) | (4) | (44,319) | (19) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 177 | 6,578 | 90 | 464 | 69 | 27 | 167,251 | 8,105 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (24) | 0 | (2) | 0 | 0 | (604) | 0 |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (53) | (1,379) | (24) | (171) | (24) | (10) | (47,681) | (15) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (13) | (511) | (7) | (36) | (5) | (2) | (13,006) | (716) |
| 11 | CWC ALLOCATOR | 5,648,743 | 8,631 | 241,759 | 2,917 | 8,652 | 1,534 | 856 | 5,387,655 | 261,088 |
| 12 | ALLOCATION OF CWC | 162,810 | 249 | 6,968 | 84 | 249 | 44 | 25 | 155,286 | 7,524 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00. |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 12 | (D) | Allocated per CWC allocator on line 11. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 2,807,317 | 1,458 | 189,633 | 355,818 | 1,152,559 | 319,264 | 12,011 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 1,875,692 | 1,035 | 123,677 | 201,063 | 686,843 | 204,713 | 8,487 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 317,981 | 231 | 20,311 | 30,539 | 93,169 | 24,520 | 987 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (291) | 0 | (18) | (28) | (88) | (24) | (1) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (24,848) | (21) | (1,694) | (2,228) | (6,264) | (1,538) | (61) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 134,236 | 81 | 9,509 | 14,978 | 46,781 | 12,693 | 488 |
| 7 | INTEREST EXPENSE | 348,394 | 160,909 | 113 | 10,150 | 15,563 | 48,350 | 12,922 | 536 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 343,638 | 19 | 27,698 | 95,931 | 283,768 | 65,978 | 1,576 |
| | PLUS: | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 20,871 | 15 | 1,316 | 2,014 | 6,252 | 1,669 | 69 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 1,334 | 1 | 84 | 129 | 399 | 107 | 4 |
| | LESS: | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 6,322 | 4 | 398 | 610 | 1,894 | 506 | 21 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 20,350 | 2 | 1,625 | 5,517 | 16,332 | 3,807 | 92 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 339,171 | 29 | 27,075 | 91,947 | 272,193 | 63,441 | 1,536 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 20,350 | 2 | 1,625 | 5,517 | 16,332 | 3,806 | 92 |
| 16 | STATE TAX CREDITS | (67,245) | (31,143) | (22) | (1,963) | (3,005) | (9,329) | (2,491) | (103) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (5,929) | (4) | (374) | (572) | (1,776) | (474) | (20) |
| 18 | TAXES ACCRUED | 38,877 | 18,004 | 13 | 1,135 | 1,738 | 5,394 | 1,440 | 60 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 12 | 0 | 1 | 1 | 3 | 1 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 1,294 | (11) | 424 | 3,679 | 10,624 | 2,282 | 29 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 34,750 | 61,596 | 35,772 | 3,471 | 691 | 34,649 | 28,273 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 20,685 | 37,392 | 21,359 | 2,201 | 461 | 26,129 | 22,563 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 3,149 | 5,847 | 2,990 | 228 | 61 | 2,507 | 2,020 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (5) | (3) | 0 | 0 | (2) | (2) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (226) | (410) | (198) | (14) | (4) | (138) | (103) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 1,467 | 2,734 | 1,484 | 124 | 26 | 1,356 | 1,109 |
| 7 | INTEREST EXPENSE | 348,394 | 1,631 | 3,013 | 1,558 | 119 | 32 | 1,363 | 1,119 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 8,047 | 13,025 | 8,582 | 813 | 115 | 3,433 | 1,567 |
| | PLUS: | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 211 | 390 | 202 | 15 | 4 | 176 | 144 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 13 | 25 | 13 | 1 | 0 | 11 | 9 |
| | LESS: | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 64 | 118 | 61 | 5 | 1 | 53 | 44 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 465 | 754 | 495 | 47 | 7 | 202 | 95 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 7,742 | 12,568 | 8,241 | 777 | 111 | 3,365 | 1,581 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 465 | 754 | 494 | 47 | 7 | 202 | 95 |
| 16 | STATE TAX CREDITS | (67,245) | (315) | (582) | (301) | (23) | (6) | (262) | (215) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (60) | (111) | (57) | (4) | (1) | (50) | (41) |
| 18 | TAXES ACCRUED | 38,877 | 182 | 337 | 174 | 13 | 4 | 152 | 124 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 272 | 398 | 310 | 33 | 4 | 42 | (37) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 8,261 | 47,566 | 876,194 | 636,546 | 141,992 | 69,285 | 46,926 | 35,149 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 5,884 | 30,210 | 682,415 | 552,327 | 108,540 | 34,989 | 23,892 | 22,470 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 692 | 3,856 | 54,553 | 28,589 | 15,507 | 13,025 | 7,172 | 1,743 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (52) | (28) | (15) | (7) | (4) | (1) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (45) | (265) | (3,589) | (1,526) | (1,038) | (1,051) | (589) | (170) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,913 | 31,899 | 21,090 | 6,587 | 1,544 | 2,048 | 1,201 |
| 7 | INTEREST EXPENSE | 348,394 | 363 | 1,991 | 28,528 | 15,665 | 8,173 | 2,895 | 1,743 | 827 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 1,030 | 9,865 | 82,440 | 20,429 | 4,239 | 17,890 | 12,664 | 9,079 |
| | PLUS: | | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 47 | 257 | 3,665 | 1,997 | 1,059 | 375 | 225 | 106 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 3 | 16 | 234 | 128 | 68 | 24 | 14 | 7 |
| | LESS: | | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 14 | 78 | 1,110 | 605 | 321 | 114 | 68 | 32 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 60 | 569 | 4,824 | 1,242 | 286 | 1,029 | 726 | 518 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 1,006 | 9,491 | 80,405 | 20,707 | 4,759 | 17,146 | 12,109 | 8,642 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 60 | 569 | 4,824 | 1,242 | 286 | 1,029 | 727 | 518 |
| 16 | STATE TAX CREDITS | (67,245) | (70) | (384) | (5,470) | (2,979) | (1,581) | (560) | (336) | (158) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (13) | (73) | (1,041) | (567) | (301) | (107) | (64) | (30) |
| 18 | TAXES ACCRUED | 38,877 | 41 | 222 | 3,162 | 1,722 | 914 | 324 | 194 | 91 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 18 | 334 | 1,477 | (581) | (681) | 686 | 521 | 421 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 12,529 | 302,119 | 2,904 | 11,203 | 1,891 | 1,233 | 7,231,060 | 383,521 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 6,774 | 233,011 | 3,348 | 9,128 | 1,611 | 714 | 4,947,613 | 229,884 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 679 | 24,253 | 335 | 1,925 | 280 | 106 | 657,255 | 42,693 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (24) | 0 | (2) | 0 | 0 | (604) | 0 |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (53) | (1,379) | (24) | (171) | (24) | (10) | (47,681) | (15) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 483 | 12,376 | 144 | 652 | 105 | 56 | 307,501 | 6,038 |
| 7 | INTEREST EXPENSE | 348,394 | 354 | 13,091 | 179 | 917 | 136 | 53 | 332,292 | 16,102 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 4,293 | 20,791 | (1,077) | (1,247) | (217) | 314 | 1,034,684 | 88,819 |
| | PLUS: | | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 45 | 1,690 | 23 | 119 | 18 | 7 | 42,981 | 2,083 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 3 | 108 | 1 | 8 | 1 | 0 | 2,745 | 133 |
| | LESS: | | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 14 | 512 | 7 | 36 | 5 | 2 | 13,019 | 631 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 245 | 1,250 | (60) | (65) | (11) | 18 | 60,421 | 5,115 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 4,082 | 20,827 | (1,000) | (1,091) | (192) | 301 | 1,006,970 | 85,289 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 245 | 1,250 | (60) | (65) | (12) | 18 | 60,419 | 5,117 |
| 16 | STATE TAX CREDITS | (67,245) | (68) | (2,522) | (35) | (178) | (26) | (10) | (64,137) | (3,108) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (13) | (480) | (7) | (34) | (5) | (2) | (12,210) | (592) |
| 18 | TAXES ACCRUED | 38,877 | 39 | 1,458 | 20 | 103 | 15 | 6 | 37,081 | 1,796 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 1 | 0 | 0 | 0 | 0 | 23 | 2 |
| 20 | NET STATE INCOME TAX | 24,391 | 203 | (293) | (82) | (174) | (28) | 12 | 21,176 | 3,215 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 2,807,317 | 1,458 | 189,633 | 355,818 | 1,152,559 | 319,264 | 12,011 |
| | LESS: | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 1,875,692 | 1,035 | 123,677 | 201,063 | 686,843 | 204,713 | 8,487 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 317,981 | 231 | 20,311 | 30,539 | 93,169 | 24,520 | 987 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (291) | 0 | (18) | (28) | (88) | (24) | (1) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (24,848) | (21) | (1,694) | (2,228) | (6,264) | (1,538) | (61) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 134,236 | 81 | 9,509 | 14,978 | 46,781 | 12,693 | 488 |
| 27 | INTEREST EXPENSE | 348,394 | 160,909 | 113 | 10,150 | 15,563 | 48,350 | 12,922 | 536 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 343,638 | 19 | 27,698 | 95,931 | 283,768 | 65,978 | 1,576 |
| | PLUS: | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 18,721 | 13 | 1,180 | 1,807 | 5,608 | 1,497 | 62 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 1,290 | 1 | 81 | 124 | 385 | 103 | 4 |
| | LESS: | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 6,322 | 4 | 398 | 610 | 1,894 | 506 | 21 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 10,682 | 8 | 673 | 1,031 | 3,200 | 854 | 35 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 20,350 | 2 | 1,625 | 5,517 | 16,332 | 3,807 | 92 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 326,295 | 19 | 26,263 | 90,704 | 268,335 | 62,411 | 1,494 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 114,204 | 7 | 9,192 | 31,747 | 93,917 | 21,844 | 523 |
| 37 | STATE TAX CREDITS | 23,536 | 10,900 | 8 | 687 | 1,052 | 3,265 | 872 | 36 |
| 38 | FEDERAL TAX CREDITS | (899) | (420) | 0 | (26) | (40) | (125) | (33) | (1) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 171 | 0 | 11 | 16 | 51 | 14 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (3,506) | (2) | (221) | (338) | (1,050) | (280) | (12) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (320) | 0 | (20) | (31) | (95) | (25) | (1) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 121,029 | 13 | 9,623 | 32,406 | 95,963 | 22,392 | 546 |
| 43 | TOTAL INCOME TAXES | 411,696 | 122,323 | 2 | 10,047 | 36,085 | 106,587 | 24,674 | 575 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 34,750 | 61,596 | 35,772 | 3,471 | 691 | 34,649 | 28,273 |
| | LESS: | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 20,685 | 37,392 | 21,359 | 2,201 | 461 | 26,129 | 22,563 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 3,149 | 5,847 | 2,990 | 228 | 61 | 2,507 | 2,020 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (5) | (3) | 0 | 0 | (2) | (2) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (226) | (410) | (198) | (14) | (4) | (138) | (103) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 1,467 | 2,734 | 1,484 | 124 | 26 | 1,356 | 1,109 |
| 27 | INTEREST EXPENSE | 348,394 | 1,631 | 3,013 | 1,558 | 119 | 32 | 1,363 | 1,119 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 8,047 | 13,025 | 8,582 | 813 | 115 | 3,433 | 1,567 |
| | PLUS: | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 189 | 350 | 181 | 14 | 4 | 158 | 129 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 13 | 24 | 12 | 1 | 0 | 11 | 9 |
| | LESS: | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 64 | 118 | 61 | 5 | 1 | 53 | 44 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 108 | 200 | 103 | 8 | 2 | 90 | 74 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 465 | 754 | 495 | 47 | 7 | 202 | 95 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 7,612 | 12,327 | 8,116 | 768 | 109 | 3,257 | 1,492 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 2,664 | 4,314 | 2,841 | 269 | 38 | 1,140 | 522 |
| 37 | STATE TAX CREDITS | 23,536 | 110 | 204 | 105 | 8 | 2 | 92 | 75 |
| 38 | FEDERAL TAX CREDITS | (899) | (4) | (8) | (4) | 0 | 0 | (4) | (3) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 2 | 3 | 2 | 0 | 0 | 1 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (35) | (66) | (34) | (3) | (1) | (30) | (24) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (3) | (6) | (3) | 0 | 0 | (3) | (2) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 2,734 | 4,441 | 2,907 | 274 | 39 | 1,196 | 569 |
| 43 | TOTAL INCOME TAXES | 411,696 | 3,006 | 4,839 | 3,217 | 307 | 43 | 1,238 | 532 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 8,261 | 47,566 | 876,194 | 636,546 | 141,992 | 69,285 | 46,926 | 35,149 |
| | LESS: | | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 5,884 | 30,210 | 682,415 | 552,327 | 108,540 | 34,989 | 23,892 | 22,470 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 692 | 3,856 | 54,553 | 28,589 | 15,507 | 13,025 | 7,172 | 1,743 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (52) | (28) | (15) | (7) | (4) | (1) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (45) | (265) | (3,589) | (1,526) | (1,038) | (1,051) | (589) | (170) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,913 | 31,899 | 21,090 | 6,587 | 1,544 | 2,048 | 1,201 |
| 27 | INTEREST EXPENSE | 348,394 | 363 | 1,991 | 28,528 | 15,665 | 8,173 | 2,895 | 1,743 | 827 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 1,030 | 9,865 | 82,440 | 20,429 | 4,239 | 17,890 | 12,664 | 9,079 |
| | PLUS: | | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 42 | 231 | 3,288 | 1,791 | 950 | 336 | 202 | 95 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 3 | 16 | 226 | 123 | 65 | 23 | 14 | 7 |
| | LESS: | | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 14 | 78 | 1,110 | 605 | 321 | 114 | 68 | 32 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 24 | 132 | 1,876 | 1,022 | 542 | 192 | 115 | 54 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 60 | 569 | 4,824 | 1,242 | 286 | 1,029 | 726 | 518 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 977 | 9,333 | 78,144 | 19,474 | 4,105 | 16,914 | 11,971 | 8,577 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 342 | 3,267 | 27,350 | 6,816 | 1,437 | 5,920 | 4,190 | 3,002 |
| 37 | STATE TAX CREDITS | 23,536 | 25 | 134 | 1,914 | 1,043 | 553 | 196 | 118 | 55 |
| 38 | FEDERAL TAX CREDITS | (899) | (1) | (5) | (73) | (40) | (21) | (7) | (4) | (2) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 0 | 2 | 30 | 16 | 9 | 3 | 2 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (8) | (43) | (616) | (335) | (178) | (63) | (38) | (18) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (1) | (4) | (56) | (30) | (16) | (6) | (3) | (2) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 357 | 3,351 | 28,549 | 7,470 | 1,784 | 6,043 | 4,265 | 3,036 |
| 43 | TOTAL INCOME TAXES | 411,696 | 375 | 3,685 | 30,026 | 6,889 | 1,103 | 6,729 | 4,786 | 3,457 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 12,529 | 302,119 | 2,904 | 11,203 | 1,891 | 1,233 | 7,231,060 | 383,521 |
| | LESS: | | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 6,774 | 233,011 | 3,348 | 9,128 | 1,611 | 714 | 4,947,613 | 229,884 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 679 | 24,253 | 335 | 1,925 | 280 | 106 | 657,255 | 42,693 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (24) | 0 | (2) | 0 | 0 | (604) | 0 |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (53) | (1,379) | (24) | (171) | (24) | (10) | (47,681) | (15) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 483 | 12,376 | 144 | 652 | 105 | 56 | 307,501 | 6,038 |
| 27 | INTEREST EXPENSE | 348,394 | 354 | 13,091 | 179 | 917 | 136 | 53 | 332,292 | 16,102 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 4,293 | 20,791 | (1,077) | (1,247) | (217) | 314 | 1,034,684 | 88,819 |
| | PLUS: | | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 41 | 1,516 | 21 | 107 | 16 | 6 | 38,555 | 1,869 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 3 | 104 | 1 | 7 | 1 | 0 | 2,651 | 127 |
| | LESS: | | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 14 | 512 | 7 | 36 | 5 | 2 | 13,019 | 631 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 23 | 865 | 12 | 61 | 9 | 4 | 21,999 | 1,066 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 245 | 1,250 | (60) | (65) | (11) | 18 | 60,421 | 5,115 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 4,055 | 19,784 | (1,014) | (1,165) | (203) | 296 | 980,451 | 84,003 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 1,419 | 6,925 | (355) | (408) | (71) | 104 | 343,160 | 29,399 |
| 37 | STATE TAX CREDITS | 23,536 | 24 | 883 | 12 | 62 | 9 | 4 | 22,448 | 1,088 |
| 38 | FEDERAL TAX CREDITS | (899) | (1) | (34) | 0 | (2) | 0 | 0 | (858) | (41) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 0 | 14 | 0 | 1 | 0 | 0 | 351 | 17 |
| 40 | TAXES ACCRUED | (7,571) | (8) | (284) | (4) | (20) | (3) | (1) | (7,221) | (350) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (1) | (26) | 0 | (2) | 0 | 0 | (656) | (32) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 1,433 | 7,478 | (347) | (369) | (65) | 107 | 357,224 | 30,081 |
| 43 | TOTAL INCOME TAXES | 411,696 | 1,636 | 7,185 | (429) | (543) | (93) | 119 | 378,400 | 33,296 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (B) | Interest expense associated with Total Investment from Schedule 1.00. |
| 9 | (C) | Allocated per Total Investment less Cash Working Capital from Schedule 1.00. |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (D) | Tax on Ordinary Income from line 15. |
| 14 | (E) | State Income Tax Rate. |
| 15 | (F) | Line 13 times line 14. |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (C) | |
| 19 | (C) | |
| 20 | (G) | Sum of Lines 15-19. |
| 21 | (A) | |
| 22 | (A) | |
| 23 | (A) | |
| 24 | (A) | |
| 25 | (A) | |
| 26 | (A) | |
| 27 | (A) | |
| 29 | (C) | |
| 30 | (C) | |
| 31 | (C) | |
| 32 | (C) | |
| 33 | (H) | State Income Tax Deduction from line 12. |
| 35 | (I) | Federal Income Tax Rate. |
| 36 | (J) | Line 34 times line 35. |
| 37 | (C) | |
| 38 | (C) | |
| 39 | (C) | |
| 40 | (C) | |
| 41 | (C) | |
| 42 | (K) | Sum of Lines 36 - 41. |
| 43 | (L) | Line 20 + line 42. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 33,855 | 14,660 | 7 | 694 | 1,534 | 5,484 | 1,608 | 63 |
| 2 | NUCLEAR | 1,103 | 477 | 0 | 23 | 50 | 179 | 52 | 2 |
| 3 | HYDRO | 35,488 | 15,365 | 8 | 727 | 1,608 | 5,749 | 1,685 | 66 |
| 4 | OTHER | 377 | 164 | 0 | 8 | 17 | 61 | 18 | 1 |
| 5 | TOTAL LAND | 70,823 | 30,666 | 15 | 1,452 | 3,209 | 11,473 | 3,363 | 132 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 5,451,644 | 2,360,498 | 1,188 | 111,736 | 246,993 | 883,164 | 258,915 | 10,080 |
| 7 | NUCLEAR | 4,167,884 | 1,804,646 | 908 | 85,424 | 188,831 | 675,195 | 197,946 | 7,707 |
| 8 | HYDRO | 642,869 | 278,354 | 140 | 13,176 | 29,126 | 104,144 | 30,532 | 1,189 |
| 9 | OTHER | 890,623 | 385,628 | 194 | 18,254 | 40,351 | 144,281 | 42,298 | 1,647 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 4,829,126 | 2,430 | 228,590 | 505,301 | 1,806,784 | 529,691 | 20,623 |
| 11 | PRODUCTION PLANT | 11,223,843 | 4,859,792 | 2,445 | 230,042 | 508,510 | 1,818,257 | 533,054 | 20,755 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 4,859,792 | 2,445 | 230,042 | 508,510 | 1,818,257 | 533,054 | 20,755 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 9,051 | 5 | 464 | 995 | 3,411 | 931 | 41 |
| 17 | LEVEL C | 12,865 | 5,741 | 3 | 299 | 637 | 2,166 | 582 | 26 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 76 | 0 | 4 | 8 | 29 | 9 | 1 |
| 20 | LEVEL F | 90 | 41 | 0 | 2 | 4 | 15 | 4 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 14,909 | 8 | 769 | 1,644 | 5,621 | 1,526 | 68 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 98,371 | 57 | 5,048 | 10,810 | 37,073 | 10,120 | 441 |
| 23 | LEVEL D | 18,894 | 7,205 | 4 | 376 | 800 | 2,751 | 888 | 73 |
| 24 | TOTAL LINES | 240,747 | 105,576 | 61 | 5,424 | 11,610 | 39,824 | 11,008 | 514 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 120,485 | 69 | 6,193 | 13,254 | 45,445 | 12,534 | 582 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 119,489 | 60 | 5,656 | 12,503 | 44,706 | 13,106 | 510 |
| 27 | LEVEL B-2 | 738,492 | 327,457 | 188 | 16,803 | 35,982 | 123,408 | 33,686 | 1,469 |
| 28 | LEVEL C | 390,993 | 174,447 | 103 | 9,102 | 19,367 | 65,844 | 17,687 | 790 |
| 29 | LEVEL D | 775 | 298 | 0 | 15 | 33 | 113 | 36 | 3 |
| 30 | LEVEL E | 7,532 | 2,990 | 2 | 156 | 332 | 1,142 | 359 | 30 |
| 31 | LEVEL F | 2,909 | 1,356 | 1 | 71 | 143 | 472 | 115 | 5 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 626,037 | 354 | 31,803 | 68,360 | 235,685 | 64,989 | 2,807 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 290,478 | 167 | 14,906 | 31,919 | 109,472 | 29,882 | 1,303 |
| 34 | LEVEL D | 9,991 | 3,809 | 2 | 199 | 423 | 1,455 | 470 | 39 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 294,287 | 169 | 15,105 | 32,342 | 110,927 | 30,352 | 1,342 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 33,855 | 172 | 315 | 181 | 16 | 4 | 180 | 163 |
| 2 | NUCLEAR | 1,103 | 6 | 10 | 6 | 1 | 0 | 6 | 5 |
| 3 | HYDRO | 35,488 | 180 | 330 | 190 | 17 | 4 | 188 | 171 |
| 4 | OTHER | 377 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 5 | TOTAL LAND | 70,823 | 360 | 659 | 379 | 34 | 8 | 376 | 341 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 5,451,644 | 27,684 | 50,744 | 29,220 | 2,597 | 595 | 28,909 | 26,294 |
| 7 | NUCLEAR | 4,167,884 | 21,165 | 38,795 | 22,339 | 1,985 | 455 | 22,101 | 20,102 |
| 8 | HYDRO | 642,869 | 3,265 | 5,984 | 3,446 | 306 | 70 | 3,409 | 3,101 |
| 9 | OTHER | 890,623 | 4,523 | 8,290 | 4,774 | 424 | 97 | 4,723 | 4,296 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 56,637 | 103,813 | 59,779 | 5,312 | 1,217 | 59,142 | 53,793 |
| 11 | PRODUCTION PLANT | 11,223,843 | 56,997 | 104,472 | 60,158 | 5,346 | 1,225 | 59,518 | 54,134 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 56,997 | 104,472 | 60,158 | 5,346 | 1,225 | 59,518 | 54,134 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 101 | 203 | 106 | 8 | 2 | 105 | 99 |
| 17 | LEVEL C | 12,865 | 63 | 130 | 66 | 5 | 1 | 66 | 63 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 20 | LEVEL F | 90 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 166 | 336 | 173 | 13 | 3 | 173 | 162 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 1,095 | 2,202 | 1,149 | 87 | 25 | 1,140 | 1,078 |
| 23 | LEVEL D | 18,894 | 93 | 162 | 113 | 4 | 2 | 230 | 6 |
| 24 | TOTAL LINES | 240,747 | 1,188 | 2,364 | 1,262 | 91 | 27 | 1,370 | 1,084 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 1,354 | 2,700 | 1,435 | 104 | 30 | 1,543 | 1,246 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 1,401 | 2,569 | 1,479 | 131 | 30 | 1,463 | 1,331 |
| 27 | LEVEL B-2 | 738,492 | 3,645 | 7,331 | 3,825 | 288 | 84 | 3,793 | 3,588 |
| 28 | LEVEL C | 390,993 | 1,919 | 3,939 | 2,011 | 145 | 45 | 1,996 | 1,904 |
| 29 | LEVEL D | 775 | 4 | 7 | 5 | 0 | 0 | 9 | 0 |
| 30 | LEVEL E | 7,532 | 39 | 67 | 47 | 2 | 1 | 69 | 2 |
| 31 | LEVEL F | 2,909 | 21 | 28 | 16 | 1 | 0 | 8 | 1 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 7,029 | 13,941 | 7,383 | 567 | 160 | 7,338 | 6,826 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 3,233 | 6,503 | 3,393 | 256 | 74 | 3,365 | 3,183 |
| 34 | LEVEL D | 9,991 | 49 | 86 | 60 | 2 | 1 | 122 | 3 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 3,282 | 6,589 | 3,453 | 258 | 75 | 3,487 | 3,186 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 33,855 | 44 | 217 | 3,313 | 2,254 | 941 | 50 | 31 | 46 |
| 2 | NUCLEAR | 1,103 | 1 | 7 | 108 | 73 | 31 | 2 | 1 | 2 |
| 3 | HYDRO | 35,488 | 46 | 227 | 3,473 | 2,363 | 986 | 53 | 33 | 49 |
| 4 | OTHER | 377 | 0 | 2 | 37 | 25 | 10 | 1 | 0 | 1 |
| 5 | TOTAL LAND | 70,823 | 91 | 453 | 6,931 | 4,715 | 1,968 | 106 | 65 | 98 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 5,451,644 | 7,038 | 34,901 | 533,500 | 362,996 | 151,492 | 8,091 | 5,052 | 7,464 |
| 7 | NUCLEAR | 4,167,884 | 5,381 | 26,682 | 407,871 | 277,517 | 115,818 | 6,186 | 3,863 | 5,706 |
| 8 | HYDRO | 642,869 | 830 | 4,116 | 62,911 | 42,805 | 17,864 | 954 | 596 | 880 |
| 9 | OTHER | 890,623 | 1,150 | 5,702 | 87,157 | 59,302 | 24,749 | 1,322 | 825 | 1,219 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 14,399 | 71,401 | 1,091,439 | 742,620 | 309,923 | 16,553 | 10,336 | 15,269 |
| 11 | PRODUCTION PLANT | 11,223,843 | 14,490 | 71,854 | 1,098,370 | 747,335 | 311,891 | 16,659 | 10,401 | 15,367 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 14,490 | 71,854 | 1,098,370 | 747,335 | 311,891 | 16,659 | 10,401 | 15,367 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 26 | 143 | 1,910 | 1,178 | 559 | 6 | 3 | 5 |
| 17 | LEVEL C | 12,865 | 17 | 92 | 1,193 | 706 | 352 | 0 | 0 | 0 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 1 | 27 | 9 | 4 | 0 | 0 | 0 |
| 20 | LEVEL F | 90 | 0 | 1 | 11 | 2 | 3 | 1 | 0 | 1 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 43 | 237 | 3,141 | 1,895 | 918 | 7 | 3 | 6 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 287 | 1,557 | 20,764 | 12,807 | 6,077 | 60 | 38 | 56 |
| 23 | LEVEL D | 18,894 | 21 | 116 | 2,972 | 1,069 | 397 | 0 | 0 | 0 |
| 24 | TOTAL LINES | 240,747 | 308 | 1,673 | 23,736 | 13,876 | 6,474 | 60 | 38 | 56 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 351 | 1,910 | 26,877 | 15,771 | 7,392 | 67 | 41 | 62 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 356 | 1,767 | 27,006 | 18,375 | 7,668 | 410 | 256 | 378 |
| 27 | LEVEL B-2 | 738,492 | 955 | 5,182 | 69,119 | 42,630 | 20,227 | 200 | 125 | 185 |
| 28 | LEVEL C | 390,993 | 506 | 2,800 | 36,255 | 21,456 | 10,684 | 0 | 0 | 0 |
| 29 | LEVEL D | 775 | 1 | 5 | 122 | 44 | 16 | 0 | 0 | 0 |
| 30 | LEVEL E | 7,532 | 9 | 48 | 1,084 | 360 | 165 | 0 | 0 | 0 |
| 31 | LEVEL F | 2,909 | 3 | 20 | 340 | 57 | 89 | 25 | 15 | 23 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 1,830 | 9,822 | 133,926 | 82,922 | 38,849 | 635 | 396 | 586 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 847 | 4,597 | 61,314 | 37,816 | 17,943 | 178 | 111 | 164 |
| 34 | LEVEL D | 9,991 | 11 | 61 | 1,572 | 565 | 210 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 858 | 4,658 | 62,886 | 38,381 | 18,153 | 178 | 111 | 164 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 33,855 | 28 | 1,741 | 19 | 63 | 10 | 3 | 33,841 | 14 |
| 2 | NUCLEAR | 1,103 | 1 | 57 | 1 | 2 | 0 | 0 | 1,103 | 0 |
| 3 | HYDRO | 35,488 | 30 | 1,825 | 20 | 66 | 11 | 3 | 35,473 | 15 |
| 4 | OTHER | 377 | 0 | 19 | 0 | 1 | 0 | 0 | 377 | 0 |
| 5 | TOTAL LAND | 70,823 | 59 | 3,642 | 40 | 132 | 21 | 6 | 70,794 | 29 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 5,451,644 | 4,562 | 280,355 | 3,044 | 10,073 | 1,684 | 461 | 5,449,330 | 2,314 |
| 7 | NUCLEAR | 4,167,884 | 3,487 | 214,337 | 2,327 | 7,701 | 1,287 | 353 | 4,166,115 | 1,769 |
| 8 | HYDRO | 642,869 | 538 | 33,060 | 359 | 1,188 | 199 | 54 | 642,596 | 273 |
| 9 | OTHER | 890,623 | 745 | 45,801 | 497 | 1,646 | 275 | 75 | 890,245 | 378 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 9,332 | 573,553 | 6,227 | 20,608 | 3,445 | 943 | 11,148,286 | 4,734 |
| 11 | PRODUCTION PLANT | 11,223,843 | 9,391 | 577,195 | 6,267 | 20,740 | 3,466 | 949 | 11,219,080 | 4,763 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109,353 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,266 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 525,296 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 9,391 | 577,195 | 6,267 | 20,740 | 3,466 | 949 | 11,219,080 | 713,678 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 16 | 974 | 10 | 41 | 6 | 2 | 20,401 | 11 |
| 17 | LEVEL C | 12,865 | 10 | 603 | 6 | 26 | 4 | 1 | 12,858 | 7 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 15 | 0 | 0 | 0 | 0 | 189 | (0) |
| 20 | LEVEL F | 90 | 0 | 2 | 0 | 1 | 0 | 0 | 90 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 26 | 1,594 | 16 | 68 | 10 | 3 | 33,538 | 18 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 170 | 10,581 | 114 | 443 | 65 | 16 | 221,731 | 122 |
| 23 | LEVEL D | 18,894 | 12 | 1,543 | 8 | 34 | 5 | 1 | 18,885 | 9 |
| 24 | TOTAL LINES | 240,747 | 182 | 12,124 | 122 | 477 | 70 | 17 | 240,616 | 131 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 208 | 13,718 | 138 | 545 | 80 | 20 | 274,154 | 149 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 231 | 14,192 | 154 | 510 | 85 | 23 | 275,845 | 117 |
| 27 | LEVEL B-2 | 738,492 | 567 | 35,222 | 379 | 1,474 | 217 | 55 | 738,084 | 408 |
| 28 | LEVEL C | 390,993 | 294 | 18,339 | 197 | 794 | 114 | 28 | 390,766 | 227 |
| 29 | LEVEL D | 775 | 0 | 63 | 0 | 1 | 0 | 0 | 775 | (0) |
| 30 | LEVEL E | 7,532 | 5 | 600 | 3 | 14 | 2 | 0 | 7,528 | 4 |
| 31 | LEVEL F | 2,909 | 2 | 68 | 1 | 22 | 3 | 1 | 2,907 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 1,099 | 68,484 | 734 | 2,815 | 421 | 107 | 1,415,905 | 757 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 503 | 31,245 | 337 | 1,307 | 192 | 49 | 654,737 | 362 |
| 34 | LEVEL D | 9,991 | 6 | 816 | 4 | 18 | 2 | 1 | 9,986 | 5 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 509 | 32,061 | 341 | 1,325 | 194 | 50 | 664,723 | 367 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 154,005 | 88 | 7,903 | 16,923 | 58,040 | 15,843 | 691 |
| 37 | LEVEL D | 107,784 | 41,099 | 24 | 2,144 | 4,567 | 15,696 | 5,066 | 416 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 195,104 | 112 | 10,047 | 21,490 | 73,736 | 20,909 | 1,107 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 371,514 | 213 | 19,064 | 40,824 | 140,012 | 38,219 | 1,666 |
| 40 | LEVEL-D | 157,203 | 59,942 | 35 | 3,128 | 6,660 | 22,893 | 7,389 | 607 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 431,456 | 248 | 22,192 | 47,484 | 162,905 | 45,608 | 2,273 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,671 | 1 | 86 | 183 | 629 | 172 | 7 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,671 | 1 | 86 | 183 | 629 | 172 | 7 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 3,809 | 2 | 195 | 418 | 1,434 | 391 | 17 |
| 46 | LEVEL D | 396 | 153 | 0 | 8 | 17 | 58 | 19 | 2 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 3,962 | 2 | 203 | 435 | 1,492 | 410 | 19 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 72 | 0 | 4 | 8 | 28 | 8 | 0 |
| 49 | LEVEL D | 205 | 79 | 0 | 4 | 9 | 30 | 10 | 1 |
| 50 | TOTAL ACCOUNT 359 | 371 | 151 | 0 | 8 | 17 | 58 | 18 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 1,673,153 | 955 | 85,637 | 183,565 | 630,877 | 174,992 | 8,138 |
| 52 | REMOVE UPS B-1 | (2,437) | (1,055) | (1) | (50) | (110) | (395) | (116) | (5) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (170,542) | (98) | (8,751) | (18,740) | (64,272) | (17,544) | (765) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 1,501,556 | 856 | 76,836 | 164,715 | 566,210 | 157,332 | 7,368 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 1,501,556 | 856 | 76,836 | 164,715 | 566,210 | 157,332 | 7,368 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 43,039 | 19,201 | 11 | 1,002 | 2,132 | 7,248 | 1,947 | 87 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 608 | 0 | 32 | 68 | 233 | 73 | 6 |
| 62 | LEVEL F | 2,043 | 952 | 1 | 50 | 100 | 331 | 81 | 3 |
| 63 | LEVEL G | 114 | 59 | 0 | 3 | 6 | 20 | 4 | 0 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 20,820 | 12 | 1,087 | 2,306 | 7,832 | 2,105 | 96 |
| 65 | LINES - LEVEL F | 20,727 | 17,879 | 10 | 1,320 | 592 | 339 | 6 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 38,699 | 22 | 2,407 | 2,898 | 8,171 | 2,111 | 96 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 107,107 | 47,784 | 28 | 2,493 | 5,305 | 18,037 | 4,845 | 217 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 2,245 | 1 | 117 | 250 | 858 | 270 | 23 |
| 70 | LEVEL F | 2,488 | 1,161 | 1 | 61 | 122 | 403 | 99 | 4 |
| 71 | LEVEL G | 861 | 444 | 0 | 23 | 47 | 153 | 28 | 1 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 51,635 | 30 | 2,694 | 5,724 | 19,451 | 5,242 | 245 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 1,714 | 3,448 | 1,799 | 136 | 39 | 1,784 | 1,687 |
| 37 | LEVEL D | 107,784 | 531 | 927 | 643 | 22 | 11 | 1,311 | 33 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 2,245 | 4,375 | 2,442 | 158 | 50 | 3,095 | 1,720 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 4,135 | 8,318 | 4,340 | 327 | 95 | 4,304 | 4,070 |
| 40 | LEVEL D | 157,203 | 774 | 1,352 | 938 | 33 | 15 | 1,912 | 49 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 4,909 | 9,670 | 5,278 | 360 | 110 | 6,216 | 4,119 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 19 | 37 | 19 | 1 | 0 | 19 | 18 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 19 | 37 | 19 | 1 | 0 | 19 | 18 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 42 | 85 | 44 | 3 | 1 | 44 | 42 |
| 46 | LEVEL D | 396 | 2 | 3 | 2 | 0 | 0 | 5 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 44 | 88 | 46 | 3 | 1 | 49 | 42 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 49 | LEVEL D | 205 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 2 | 4 | 2 | 0 | 0 | 3 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 18,884 | 37,404 | 20,058 | 1,451 | 426 | 21,750 | 17,158 |
| 52 | REMOVE UPS B-1 | (2,437) | (12) | (23) | (13) | (1) | 0 | (13) | (12) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (1,898) | (3,818) | (1,992) | (150) | (44) | (1,976) | (1,868) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 16,974 | 33,563 | 18,053 | 1,300 | 382 | 19,761 | 15,278 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 16,974 | 33,563 | 18,053 | 1,300 | 382 | 19,761 | 15,278 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 43,039 | 211 | 434 | 221 | 16 | 5 | 220 | 210 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 8 | 14 | 10 | 0 | 0 | 14 | 0 |
| 62 | LEVEL F | 2,043 | 15 | 20 | 11 | 1 | 0 | 6 | 1 |
| 63 | LEVEL G | 114 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 235 | 469 | 243 | 17 | 5 | 240 | 211 |
| 65 | LINES - LEVEL F | 20,727 | 15 | 59 | 5 | 0 | 0 | 0 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 250 | 528 | 248 | 17 | 5 | 240 | 211 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 107,107 | 526 | 1,079 | 551 | 40 | 12 | 547 | 522 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 29 | 51 | 35 | 1 | 1 | 51 | 2 |
| 70 | LEVEL F | 2,488 | 18 | 24 | 13 | 1 | 0 | 7 | 1 |
| 71 | LEVEL G | 861 | 6 | 9 | 5 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 579 | 1,163 | 604 | 42 | 13 | 605 | 525 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 449 | 2,437 | 32,507 | 20,049 | 9,513 | 94 | 59 | 87 |
| 37 | LEVEL D | 107,784 | 119 | 660 | 16,955 | 6,099 | 2,264 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 568 | 3,097 | 49,462 | 26,148 | 11,777 | 94 | 59 | 87 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 1,084 | 5,879 | 78,418 | 48,366 | 22,949 | 227 | 142 | 210 |
| 40 | LEVEL D | 157,203 | 174 | 962 | 24,728 | 8,895 | 3,302 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 1,258 | 6,841 | 103,146 | 57,261 | 26,251 | 227 | 142 | 210 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 5 | 26 | 352 | 217 | 103 | 1 | 1 | 1 |
| 43 | LEVEL D | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 5 | 26 | 353 | 217 | 103 | 1 | 1 | 1 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 11 | 60 | 803 | 495 | 235 | 2 | 1 | 2 |
| 46 | LEVEL D | 396 | 0 | 2 | 62 | 22 | 8 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 11 | 62 | 865 | 517 | 243 | 2 | 1 | 2 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 1 | 16 | 10 | 5 | 0 | 0 | 0 |
| 49 | LEVEL D | 205 | 0 | 1 | 32 | 12 | 4 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 2 | 48 | 22 | 9 | 0 | 0 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 4,881 | 26,418 | 377,563 | 221,239 | 102,777 | 1,204 | 751 | 1,112 |
| 52 | REMOVE UPS B-1 | (2,437) | (3) | (16) | (238) | (162) | (68) | (4) | (2) | (3) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (498) | (2,699) | (35,998) | (22,202) | (10,535) | (104) | (65) | (96) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 4,380 | 23,703 | 341,327 | 198,875 | 92,174 | 1,096 | 684 | 1,013 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 4,380 | 23,703 | 341,327 | 198,875 | 92,174 | 1,096 | 684 | 1,013 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 43,039 | 56 | 308 | 3,991 | 2,362 | 1,176 | 0 | 0 | 0 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 2 | 10 | 221 | 73 | 34 | 0 | 0 | 0 |
| 62 | LEVEL F | 2,043 | 2 | 14 | 239 | 40 | 63 | 17 | 11 | 16 |
| 63 | LEVEL G | 114 | 0 | 1 | 9 | 0 | 3 | 1 | 1 | 1 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 60 | 333 | 4,460 | 2,475 | 1,276 | 18 | 12 | 17 |
| 65 | LINES - LEVEL F | 20,727 | 0 | 19 | 15 | 0 | 12 | 36 | 155 | 124 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 60 | 352 | 4,475 | 2,475 | 1,288 | 54 | 167 | 141 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 107,107 | 139 | 767 | 9,932 | 5,878 | 2,927 | 0 | 0 | 0 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 7 | 36 | 815 | 271 | 124 | 0 | 0 | 0 |
| 70 | LEVEL F | 2,488 | 3 | 17 | 291 | 49 | 76 | 21 | 13 | 19 |
| 71 | LEVEL G | 861 | 1 | 7 | 66 | 3 | 25 | 8 | 5 | 7 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 150 | 827 | 11,104 | 6,201 | 3,152 | 29 | 18 | 26 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 267 | 16,565 | 178 | 693 | 102 | 26 | 347,126 | 192 |
| 37 | LEVEL D | 107,784 | 69 | 8,803 | 46 | 192 | 27 | 7 | 107,731 | 53 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 336 | 25,368 | 224 | 885 | 129 | 33 | 454,857 | 245 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 643 | 39,961 | 431 | 1,672 | 246 | 62 | 837,391 | 462 |
| 40 | LEVEL D | 157,203 | 101 | 12,839 | 68 | 280 | 39 | 10 | 157,125 | 78 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 744 | 52,800 | 499 | 1,952 | 285 | 72 | 994,516 | 540 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 3 | 180 | 2 | 8 | 1 | 0 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 3 | 180 | 2 | 8 | 1 | 0 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 7 | 409 | 4 | 17 | 3 | 1 | 8,577 | 5 |
| 46 | LEVEL D | 396 | 0 | 32 | 0 | 1 | 0 | 0 | 396 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 7 | 441 | 4 | 18 | 3 | 1 | 8,973 | 5 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 8 | 0 | 0 | 0 | 0 | 166 | 0 |
| 49 | LEVEL D | 205 | 0 | 17 | 0 | 0 | 0 | 0 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 25 | 0 | 0 | 0 | 0 | 371 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 2,906 | 193,077 | 1,942 | 7,548 | 1,113 | 283 | 3,817,262 | 2,064 |
| 52 | REMOVE UPS B-1 | (2,437) | (2) | (125) | (1) | (5) | (1) | 0 | (2,436) | (1) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (295) | (18,344) | (198) | (768) | (113) | (29) | (384,402) | (212) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 2,609 | 174,608 | 1,743 | 6,775 | 999 | 254 | 3,430,424 | 1,851 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 387,051 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,988 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,293 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 2,609 | 174,608 | 1,743 | 6,775 | 999 | 254 | 3,430,424 | 406,183 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 43,039 | 32 | 2,019 | 22 | 87 | 13 | 3 | 43,014 | 25 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 1 | 122 | 1 | 3 | 0 | 0 | 1,533 | 1 |
| 62 | LEVEL F | 2,043 | 1 | 47 | 1 | 16 | 2 | 1 | 2,042 | 1 |
| 63 | LEVEL G | 114 | 0 | 2 | 0 | 1 | 0 | 0 | 114 | (0) |
| 64 | TOTAL SUBSTATIONS | 46,729 | 34 | 2,190 | 24 | 107 | 15 | 4 | 46,703 | 26 |
| 65 | LINES - LEVEL F | 20,727 | 100 | 3 | 17 | 16 | 2 | 3 | 20,727 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 134 | 2,193 | 41 | 123 | 17 | 7 | 67,430 | 26 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 107,107 | 81 | 5,024 | 54 | 218 | 31 | 8 | 107,045 | 62 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 5,659 | 4 | 451 | 3 | 10 | 1 | 0 | 5,656 | 3 |
| 70 | LEVEL F | 2,488 | 2 | 58 | 1 | 19 | 2 | 1 | 2,487 | 1 |
| 71 | LEVEL G | 861 | 1 | 14 | 0 | 7 | 1 | 0 | 861 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 88 | 5,547 | 58 | 254 | 35 | 9 | 116,050 | 66 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 819,385 | 365,573 | 216 | 19,075 | 40,587 | 137,987 | 37,067 | 1,656 |
| 74 | LEVEL D | 42 | 17 | 0 | 1 | 2 | 6 | 2 | 0 |
| 75 | LEVEL E | 117,249 | 46,540 | 27 | 2,428 | 5,171 | 17,775 | 5,594 | 472 |
| 76 | LEVEL F | 45,036 | 20,980 | 21 | 1,096 | 2,214 | 7,303 | 1,783 | 74 |
| 77 | LEVEL G | 7,470 | 3,834 | 4 | 200 | 404 | 1,324 | 245 | 6 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 436,944 | 268 | 22,800 | 48,378 | 164,395 | 44,691 | 2,208 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 406,190 | 224 | 29,994 | 13,452 | 7,707 | 135 | 2 |
| 80 | DEMAND | 166,938 | 77,768 | 79 | 4,061 | 8,205 | 27,072 | 6,611 | 276 |
| 81 | TOTAL LEVEL F | 637,855 | 483,958 | 303 | 34,055 | 21,657 | 34,779 | 6,746 | 278 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 122,546 | 68 | 9,049 | 4,058 | 2,317 | 35 | 0 |
| 83 | DEMAND | 50,663 | 25,987 | 27 | 1,357 | 2,742 | 8,982 | 1,663 | 40 |
| 84 | TOTAL LEVEL G | 192,686 | 148,533 | 95 | 10,406 | 6,800 | 11,299 | 1,698 | 40 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 632,491 | 398 | 44,461 | 28,457 | 46,078 | 8,444 | 318 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 180,067 | 99 | 13,297 | 5,964 | 3,417 | 60 | 1 |
| 87 | DEMAND | 499,979 | 232,917 | 238 | 12,162 | 24,574 | 81,081 | 19,799 | 826 |
| 88 | TOTAL LEVEL F | 708,742 | 412,984 | 337 | 25,459 | 30,538 | 84,498 | 19,859 | 827 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 42,386 | 23 | 3,130 | 1,403 | 801 | 12 | 0 |
| 90 | DEMAND | 117,539 | 60,294 | 62 | 3,149 | 6,361 | 20,838 | 3,858 | 94 |
| 91 | TOTAL LEVEL G | 166,660 | 102,680 | 85 | 6,279 | 7,764 | 21,639 | 3,870 | 94 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 515,664 | 422 | 31,738 | 38,302 | 106,137 | 23,729 | 921 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 16,426 | 9 | 1,213 | 544 | 312 | 5 | 0 |
| 94 | DEMAND | 233,104 | 108,593 | 111 | 5,670 | 11,457 | 37,802 | 9,231 | 385 |
| 95 | TOTAL LEVEL F | 252,145 | 125,019 | 120 | 6,883 | 12,001 | 38,114 | 9,236 | 385 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 994 | 1 | 74 | 33 | 19 | 0 | 0 |
| 97 | DEMAND | 35,196 | 18,054 | 18 | 943 | 1,905 | 6,240 | 1,155 | 28 |
| 98 | TOTAL LEVEL G | 36,351 | 19,048 | 19 | 1,017 | 1,938 | 6,259 | 1,155 | 28 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 144,067 | 139 | 7,900 | 13,939 | 44,373 | 10,391 | 413 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 82,082 | 45 | 6,061 | 2,718 | 1,557 | 27 | 0 |
| 101 | DEMAND | 1,157,805 | 539,368 | 551 | 28,164 | 56,907 | 187,761 | 45,848 | 1,913 |
| 102 | TOTAL LEVEL F | 1,252,967 | 621,450 | 596 | 34,225 | 59,625 | 189,318 | 45,875 | 1,913 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4,560 | 3 | 337 | 151 | 86 | 1 | 0 |
| 104 | DEMAND | 63,441 | 32,544 | 33 | 1,699 | 3,434 | 11,247 | 2,082 | 51 |
| 105 | TOTAL LEVEL G | 68,728 | 37,103 | 36 | 2,036 | 3,585 | 11,333 | 2,083 | 51 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 658,553 | 632 | 36,261 | 63,210 | 200,651 | 47,958 | 1,964 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 819,385 | 4,022 | 8,255 | 4,215 | 305 | 94 | 4,182 | 3,991 |
| 74 | LEVEL D | 42 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 75 | LEVEL E | 117,249 | 601 | 1,049 | 729 | 25 | 12 | 1,066 | 38 |
| 76 | LEVEL F | 45,036 | 320 | 437 | 243 | 17 | 5 | 126 | 19 |
| 77 | LEVEL G | 7,470 | 56 | 80 | 41 | 1 | 1 | 0 | 2 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 4,999 | 9,821 | 5,228 | 348 | 112 | 5,375 | 4,050 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 333 | 1,343 | 109 | 0 | 1 | 3 | 3 |
| 80 | DEMAND | 166,938 | 1,186 | 1,619 | 901 | 65 | 20 | 466 | 69 |
| 81 | TOTAL LEVEL F | 637,855 | 1,519 | 2,962 | 1,010 | 65 | 21 | 469 | 72 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 100 | 405 | 32 | 0 | 0 | 0 | 1 |
| 83 | DEMAND | 50,663 | 378 | 540 | 277 | 7 | 7 | 0 | 16 |
| 84 | TOTAL LEVEL G | 192,686 | 478 | 945 | 309 | 7 | 7 | 0 | 17 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 1,997 | 3,907 | 1,319 | 72 | 28 | 469 | 89 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 147 | 595 | 48 | 0 | 0 | 2 | 1 |
| 87 | DEMAND | 499,979 | 3,553 | 4,848 | 2,697 | 194 | 59 | 1,395 | 206 |
| 88 | TOTAL LEVEL F | 708,742 | 3,700 | 5,443 | 2,745 | 194 | 59 | 1,397 | 207 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 35 | 140 | 11 | 0 | 0 | 0 | 0 |
| 90 | DEMAND | 117,539 | 876 | 1,254 | 643 | 17 | 15 | 0 | 36 |
| 91 | TOTAL LEVEL G | 166,660 | 911 | 1,394 | 654 | 17 | 15 | 0 | 36 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 4,611 | 6,837 | 3,399 | 211 | 74 | 1,397 | 243 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 13 | 54 | 4 | 0 | 0 | 0 | 0 |
| 94 | DEMAND | 233,104 | 1,657 | 2,260 | 1,258 | 90 | 27 | 650 | 96 |
| 95 | TOTAL LEVEL F | 252,145 | 1,670 | 2,314 | 1,262 | 90 | 27 | 650 | 96 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 97 | DEMAND | 35,196 | 262 | 375 | 192 | 5 | 5 | 0 | 11 |
| 98 | TOTAL LEVEL G | 36,351 | 263 | 378 | 192 | 5 | 5 | 0 | 11 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 1,933 | 2,692 | 1,454 | 95 | 32 | 650 | 107 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 67 | 271 | 22 | 0 | 0 | 1 | 1 |
| 101 | DEMAND | 1,157,805 | 8,229 | 11,226 | 6,246 | 448 | 135 | 3,229 | 477 |
| 102 | TOTAL LEVEL F | 1,252,967 | 8,296 | 11,497 | 6,268 | 448 | 135 | 3,230 | 478 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4 | 15 | 1 | 0 | 0 | 0 | 0 |
| 104 | DEMAND | 63,441 | 473 | 677 | 347 | 9 | 8 | 0 | 20 |
| 105 | TOTAL LEVEL G | 68,728 | 477 | 692 | 348 | 9 | 8 | 0 | 20 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 8,773 | 12,189 | 6,616 | 457 | 143 | 3,230 | 498 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 819,385 | 1,061 | 5,868 | 75,978 | 44,964 | 22,390 | 0 | 0 | 0 |
| 74 | LEVEL D | 42 | 0 | 0 | 7 | 2 | 1 | 0 | 0 | 0 |
| 75 | LEVEL E | 117,249 | 135 | 747 | 16,882 | 5,607 | 2,564 | 0 | 0 | 0 |
| 76 | LEVEL F | 45,036 | 52 | 309 | 5,265 | 881 | 1,384 | 386 | 239 | 353 |
| 77 | LEVEL G | 7,470 | 9 | 56 | 576 | 25 | 219 | 70 | 44 | 64 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 1,257 | 6,980 | 98,708 | 51,479 | 26,558 | 456 | 283 | 417 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 5 | 429 | 337 | 8 | 261 | 818 | 3,518 | 2,819 |
| 80 | DEMAND | 166,938 | 192 | 1,146 | 19,518 | 3,265 | 5,131 | 1,429 | 885 | 1,308 |
| 81 | TOTAL LEVEL F | 637,855 | 197 | 1,575 | 19,855 | 3,273 | 5,392 | 2,247 | 4,403 | 4,127 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 2 | 129 | 77 | 0 | 76 | 247 | 1,062 | 851 |
| 83 | DEMAND | 50,663 | 64 | 383 | 3,908 | 173 | 1,486 | 478 | 296 | 437 |
| 84 | TOTAL LEVEL G | 192,686 | 66 | 512 | 3,985 | 173 | 1,562 | 725 | 1,358 | 1,288 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 263 | 2,087 | 23,840 | 3,446 | 6,954 | 2,972 | 5,761 | 5,415 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 2 | 190 | 150 | 4 | 116 | 363 | 1,560 | 1,250 |
| 87 | DEMAND | 499,979 | 576 | 3,431 | 58,455 | 9,780 | 15,368 | 4,280 | 2,650 | 3,918 |
| 88 | TOTAL LEVEL F | 708,742 | 578 | 3,621 | 58,605 | 9,784 | 15,484 | 4,643 | 4,210 | 5,168 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 1 | 45 | 27 | 0 | 26 | 85 | 367 | 294 |
| 90 | DEMAND | 117,539 | 149 | 888 | 9,066 | 401 | 3,446 | 1,108 | 686 | 1,014 |
| 91 | TOTAL LEVEL G | 166,660 | 150 | 933 | 9,093 | 401 | 3,472 | 1,193 | 1,053 | 1,308 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 728 | 4,554 | 67,698 | 10,185 | 18,956 | 5,836 | 5,263 | 6,476 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 0 | 17 | 14 | 0 | 11 | 33 | 142 | 114 |
| 94 | DEMAND | 233,104 | 268 | 1,600 | 27,253 | 4,560 | 7,165 | 1,995 | 1,236 | 1,827 |
| 95 | TOTAL LEVEL F | 252,145 | 268 | 1,617 | 27,267 | 4,560 | 7,176 | 2,028 | 1,378 | 1,941 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 0 | 1 | 1 | 0 | 1 | 2 | 9 | 7 |
| 97 | DEMAND | 35,196 | 45 | 266 | 2,715 | 120 | 1,032 | 332 | 205 | 304 |
| 98 | TOTAL LEVEL G | 36,351 | 45 | 267 | 2,716 | 120 | 1,033 | 334 | 214 | 311 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 313 | 1,884 | 29,983 | 4,680 | 8,209 | 2,362 | 1,592 | 2,252 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 1 | 87 | 68 | 2 | 53 | 165 | 711 | 570 |
| 101 | DEMAND | 1,157,805 | 1,333 | 7,945 | 135,365 | 22,648 | 35,588 | 9,911 | 6,137 | 9,073 |
| 102 | TOTAL LEVEL F | 1,252,967 | 1,334 | 8,032 | 135,433 | 22,650 | 35,641 | 10,076 | 6,848 | 9,643 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 0 | 5 | 3 | 0 | 3 | 9 | 40 | 32 |
| 104 | DEMAND | 63,441 | 80 | 479 | 4,894 | 217 | 1,860 | 598 | 370 | 547 |
| 105 | TOTAL LEVEL G | 68,728 | 80 | 484 | 4,897 | 217 | 1,863 | 607 | 410 | 579 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 1,414 | 8,516 | 140,330 | 22,867 | 37,504 | 10,683 | 7,258 | 10,222 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 819,385 | 617 | 38,432 | 413 | 1,664 | 238 | 59 | 818,909 | 476 |
| 74 | LEVEL D | 42 | 0 | 3 | 0 | 0 | 0 | 0 | 42 | 0 |
| 75 | LEVEL E | 117,249 | 79 | 9,339 | 53 | 217 | 30 | 8 | 117,188 | 61 |
| 76 | LEVEL F | 45,036 | 32 | 1,046 | 22 | 344 | 43 | 17 | 45,011 | 25 |
| 77 | LEVEL G | 7,470 | 6 | 125 | 4 | 63 | 8 | 3 | 7,470 | (0) |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 734 | 48,945 | 492 | 2,288 | 319 | 87 | 988,620 | 562 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 2,274 | 79 | 390 | 370 | 54 | 59 | 470,917 | (0) |
| 80 | DEMAND | 166,938 | 117 | 3,879 | 81 | 1,274 | 159 | 63 | 166,845 | 93 |
| 81 | TOTAL LEVEL F | 637,855 | 2,391 | 3,958 | 471 | 1,644 | 213 | 122 | 637,762 | 93 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 686 | 18 | 118 | 112 | 16 | 18 | 142,023 | (0) |
| 83 | DEMAND | 50,663 | 39 | 849 | 27 | 426 | 53 | 21 | 50,663 | 0 |
| 84 | TOTAL LEVEL G | 192,686 | 725 | 867 | 145 | 538 | 69 | 39 | 192,686 | (0) |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 3,116 | 4,825 | 616 | 2,182 | 282 | 161 | 830,448 | 93 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 1,008 | 35 | 173 | 164 | 24 | 26 | 208,763 | 0 |
| 87 | DEMAND | 499,979 | 350 | 11,617 | 242 | 3,817 | 477 | 187 | 499,697 | 282 |
| 88 | TOTAL LEVEL F | 708,742 | 1,358 | 11,652 | 415 | 3,981 | 501 | 213 | 708,460 | 282 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 237 | 6 | 41 | 39 | 6 | 6 | 49,121 | (0) |
| 90 | DEMAND | 117,539 | 91 | 1,970 | 63 | 988 | 123 | 49 | 117,539 | (0) |
| 91 | TOTAL LEVEL G | 166,660 | 328 | 1,976 | 104 | 1,027 | 129 | 55 | 166,660 | (0) |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 1,686 | 13,628 | 519 | 5,008 | 630 | 268 | 875,120 | 281 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 92 | 3 | 16 | 15 | 2 | 2 | 19,041 | 0 |
| 94 | DEMAND | 233,104 | 163 | 5,416 | 113 | 1,780 | 222 | 87 | 232,972 | 132 |
| 95 | TOTAL LEVEL F | 252,145 | 255 | 5,419 | 129 | 1,795 | 224 | 89 | 252,013 | 132 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 6 | 0 | 1 | 1 | 0 | 0 | 1,154 | 0 |
| 97 | DEMAND | 35,196 | 27 | 590 | 19 | 296 | 37 | 15 | 35,196 | 0 |
| 98 | TOTAL LEVEL G | 36,351 | 33 | 590 | 20 | 297 | 37 | 15 | 36,350 | 1 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 288 | 6,009 | 149 | 2,092 | 261 | 104 | 288,363 | 133 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 460 | 16 | 79 | 75 | 11 | 12 | 95,162 | 0 |
| 101 | DEMAND | 1,157,805 | 811 | 26,901 | 560 | 8,839 | 1,104 | 434 | 1,157,151 | 654 |
| 102 | TOTAL LEVEL F | 1,252,967 | 1,271 | 26,917 | 639 | 8,914 | 1,115 | 446 | 1,252,313 | 654 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 26 | 1 | 4 | 4 | 1 | 1 | 5,287 | (0) |
| 104 | DEMAND | 63,441 | 49 | 1,063 | 34 | 533 | 67 | 26 | 63,441 | 0 |
| 105 | TOTAL LEVEL G | 68,728 | 75 | 1,064 | 38 | 537 | 68 | 27 | 68,727 | 1 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 1,346 | 27,981 | 677 | 9,451 | 1,183 | 473 | 1,321,040 | 654 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 10,844 | 6 | 801 | 359 | 206 | 4 | 0 |
| 108 | DEMAND | 118,562 | 55,233 | 56 | 2,884 | 5,827 | 19,227 | 4,695 | 196 |
| 109 | TOTAL LEVEL F | 131,134 | 66,077 | 62 | 3,685 | 6,186 | 19,433 | 4,699 | 196 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 40,315 | 67 | 4,208 | 1,924 | 829 | 19 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 0 | 2,116 | 2,517 | 4,309 | 140 | 1 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 88,833 | 142 | 13,621 | 5,085 | 1,067 | 3 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 0 | 3,027 | 2,796 | 2,565 | 10 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 129,148 | 209 | 22,972 | 12,322 | 8,770 | 172 | 1 |
| 115 | DEMAND | 933,285 | 478,746 | 489 | 25,000 | 50,511 | 165,462 | 30,634 | 744 |
| 116 | TOTAL LEVEL G | 1,111,456 | 607,894 | 698 | 47,972 | 62,833 | 174,232 | 30,806 | 745 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 673,971 | 760 | 51,657 | 69,019 | 193,665 | 35,505 | 941 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 197,951 | 317 | 14,658 | 4,562 | 820 | 3 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 0 | 6,453 | 5,291 | 4,216 | 16 | 1 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 197,951 | 317 | 21,111 | 9,853 | 5,036 | 19 | 1 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 570,020 | 951 | 18,202 | 6,716 | 2,395 | 58 | 1 |
| 123 | 4 WIRE | 39,400 | 0 | 0 | 11,440 | 11,061 | 11,590 | 398 | 6 |
| 124 | TOTAL PAD SERVICE | 639,966 | 570,020 | 951 | 29,642 | 17,777 | 13,985 | 456 | 7 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 770,900 | 1,268 | 50,753 | 27,630 | 19,021 | 475 | 8 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 192,574 | 106 | 10,757 | 3,412 | 839 | 12 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 0 | 51,644 | 44,215 | 42,039 | 799 | 11 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 192,574 | 106 | 62,401 | 47,627 | 42,878 | 811 | 11 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 0 | 390 | 176 | 101 | 1 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 4,115,498 | 4,045 | 313,462 | 345,360 | 844,921 | 179,358 | 7,125 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 67,835 | 34 | 3,211 | 7,098 | 25,380 | 7,441 | 290 |
| 134 | TRANSMISSION | 79,432 | 34,750 | 20 | 1,778 | 3,812 | 13,104 | 3,641 | 171 |
| 135 | DISTRIBUTION | 578,461 | 326,835 | 321 | 24,894 | 27,427 | 67,100 | 14,244 | 566 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 77,389 | 43 | 5,721 | 2,576 | 1,522 | 135 | 3 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 12,109 | 6 | 7,884 | 3,404 | 3,276 | 174 | 1 |
| 138 | SALES | 28,115 | 10,291 | 5 | 7,023 | 2,943 | 3,485 | 221 | 1 |
| 139 | GENERAL PLANT | 963,789 | 529,209 | 429 | 50,511 | 47,260 | 113,867 | 25,856 | 1,032 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 529,209 | 429 | 50,511 | 47,260 | 113,867 | 25,856 | 1,032 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 9 | 36 | 3 | 0 | 0 | 0 | 0 |
| 108 | DEMAND | 118,562 | 843 | 1,150 | 640 | 46 | 14 | 331 | 49 |
| 109 | TOTAL LEVEL F | 131,134 | 852 | 1,186 | 643 | 46 | 14 | 331 | 49 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 50 | 143 | 6 | 0 | 0 | 0 | 1 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 116 | 543 | 105 | 0 | 1 | 0 | 2 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 99 | 330 | 6 | 0 | 0 | 0 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 89 | 658 | 36 | 0 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 354 | 1,674 | 153 | 0 | 1 | 0 | 3 |
| 115 | DEMAND | 933,285 | 6,957 | 9,953 | 5,102 | 133 | 120 | 0 | 289 |
| 116 | TOTAL LEVEL G | 1,111,456 | 7,311 | 11,627 | 5,255 | 133 | 121 | 0 | 292 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 8,163 | 12,813 | 5,898 | 179 | 135 | 331 | 341 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 92 | 257 | 5 | 0 | 0 | 0 | 0 |
| 120 | 4 WIRE | 17,989 | 146 | 1,046 | 56 | 0 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 238 | 1,303 | 61 | 0 | 0 | 0 | 0 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 177 | 421 | 18 | 1 | 0 | 0 | 3 |
| 123 | 4 WIRE | 39,400 | 278 | 1,388 | 253 | 1 | 2 | 0 | 4 |
| 124 | TOTAL PAD SERVICE | 639,966 | 455 | 1,809 | 271 | 2 | 2 | 0 | 7 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 693 | 3,112 | 332 | 2 | 2 | 0 | 7 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 77 | 184 | 6 | 0 | 0 | 1 | 1 |
| 127 | THREE PHASE METERS | 155,622 | 1,203 | 6,752 | 701 | 3 | 6 | 33 | 8 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 1,280 | 6,936 | 707 | 3 | 6 | 34 | 9 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 4 | 18 | 1 | 0 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 33,282 | 60,016 | 25,806 | 1,426 | 550 | 12,331 | 6,080 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 796 | 1,458 | 840 | 75 | 17 | 831 | 756 |
| 134 | TRANSMISSION | 79,432 | 393 | 777 | 418 | 30 | 9 | 457 | 354 |
| 135 | DISTRIBUTION | 578,461 | 2,643 | 4,766 | 2,049 | 113 | 44 | 979 | 483 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 64 | 258 | 40 | 2 | 0 | 13 | 7 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 63 | 572 | 138 | 3 | 0 | 17 | 4 |
| 138 | SALES | 28,115 | 43 | 607 | 174 | 4 | 0 | 23 | 4 |
| 139 | GENERAL PLANT | 963,789 | 4,002 | 8,438 | 3,659 | 227 | 70 | 2,320 | 1,608 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 4,002 | 8,438 | 3,659 | 227 | 70 | 2,320 | 1,608 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 0 | 11 | 9 | 0 | 7 | 22 | 94 | 75 |
| 108 | DEMAND | 118,562 | 136 | 814 | 13,862 | 2,319 | 3,644 | 1,015 | 628 | 929 |
| 109 | TOTAL LEVEL F | 131,134 | 136 | 825 | 13,871 | 2,319 | 3,651 | 1,037 | 722 | 1,004 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 0 | 65 | 69 | 0 | 23 | 0 | 9 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 7 | 323 | 319 | 3 | 273 | 0 | 0 | 0 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 0 | 106 | 8 | 0 | 8 | 0 | 36 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 209 | 25 | 0 | 62 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 7 | 703 | 421 | 3 | 366 | 0 | 45 | 0 |
| 115 | DEMAND | 933,285 | 1,183 | 7,053 | 71,990 | 3,186 | 27,366 | 8,798 | 5,448 | 8,054 |
| 116 | TOTAL LEVEL G | 1,111,456 | 1,190 | 7,756 | 72,411 | 3,189 | 27,732 | 8,798 | 5,493 | 8,054 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 1,326 | 8,581 | 86,282 | 5,508 | 31,383 | 9,835 | 6,215 | 9,058 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 0 | 79 | 7 | 0 | 6 | 0 | 131 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 322 | 46 | 0 | 94 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 0 | 401 | 53 | 0 | 100 | 0 | 131 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 0 | 174 | 217 | 5 | 62 | 0 | 603 | 0 |
| 123 | 4 WIRE | 39,400 | 17 | 761 | 1,000 | 29 | 659 | 0 | 0 | 0 |
| 124 | TOTAL PAD SERVICE | 639,966 | 17 | 935 | 1,217 | 34 | 721 | 0 | 603 | 0 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 17 | 1,336 | 1,270 | 34 | 821 | 0 | 734 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 54 | 48 | 3 | 15 | 0 | 0 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 38 | 2,230 | 1,924 | 139 | 1,629 | 0 | 0 | 0 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 38 | 2,284 | 1,972 | 142 | 1,644 | 0 | 0 | 0 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 6 | 4 | 0 | 3 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 203,235 | 104,231 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 5,566 | 37,407 | 465,666 | 107,017 | 136,472 | 235,462 | 131,522 | 34,007 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 202 | 1,003 | 15,332 | 10,432 | 4,354 | 233 | 145 | 215 |
| 134 | TRANSMISSION | 79,432 | 101 | 549 | 7,899 | 4,602 | 2,133 | 25 | 16 | 23 |
| 135 | DISTRIBUTION | 578,461 | 442 | 2,971 | 36,981 | 8,499 | 10,838 | 18,699 | 10,445 | 2,701 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 4 | 82 | 840 | 59 | 69 | 120 | 517 | 414 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 1 | 82 | 565 | 100 | 50 | 123 | 526 | 421 |
| 138 | SALES | 28,115 | 1 | 57 | 723 | 132 | 34 | 158 | 676 | 542 |
| 139 | GENERAL PLANT | 963,789 | 751 | 4,744 | 62,340 | 23,824 | 17,478 | 19,358 | 12,325 | 4,316 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 751 | 4,744 | 62,340 | 23,824 | 17,478 | 19,358 | 12,325 | 4,316 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 61 | 2 | 10 | 10 | 1 | 2 | 12,572 | (0) |
| 108 | DEMAND | 118,562 | 83 | 2,755 | 57 | 905 | 113 | 44 | 118,495 | 67 |
| 109 | TOTAL LEVEL F | 131,134 | 144 | 2,757 | 67 | 915 | 114 | 46 | 131,067 | 67 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 14 | 12 | 7 | 37 | 2 | 6 | 47,807 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 65 | 0 | 75 | 9 | 21 | 10,945 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 83 | 2 | 111 | 197 | 7 | 13 | 109,757 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 10 | 0 | 114 | 37 | 24 | 9,662 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 97 | 89 | 118 | 423 | 55 | 64 | 178,171 | 0 |
| 115 | DEMAND | 933,285 | 720 | 15,641 | 497 | 7,845 | 979 | 385 | 933,285 | (0) |
| 116 | TOTAL LEVEL G | 1,111,456 | 817 | 15,730 | 615 | 8,268 | 1,034 | 449 | 1,111,455 | 1 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 961 | 18,487 | 682 | 9,183 | 1,148 | 495 | 1,242,522 | 69 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 2,929 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 399 | 2 | 88 | 159 | 5 | 11 | 219,552 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 18 | 0 | 184 | 63 | 37 | 17,989 | (0) |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 399 | 20 | 88 | 343 | 68 | 48 | 237,541 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 356 | 36 | 28 | 101 | 5 | 16 | 600,566 | 0 |
| 123 | 4 WIRE | 39,400 | 0 | 259 | 0 | 182 | 24 | 49 | 39,401 | (0) |
| 124 | TOTAL PAD SERVICE | 639,966 | 356 | 295 | 28 | 283 | 29 | 65 | 639,967 | (0) |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 755 | 315 | 116 | 626 | 97 | 113 | 880,437 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 8 | 0 | 97 | 3 | 16 | 208,213 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 566 | 0 | 1,174 | 329 | 178 | 155,621 | 1 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 0 | 574 | 0 | 1,271 | 332 | 194 | 363,834 | 1 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 30 | 2 | 0 | 4 | 0 | 1 | 741 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 307,466 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 9,138 | 128,506 | 3,350 | 32,482 | 4,304 | 1,912 | 7,282,071 | 1,885 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 131 | 8,057 | 87 | 290 | 48 | 13 | 156,604 | 66 |
| 134 | TRANSMISSION | 79,432 | 60 | 4,041 | 40 | 157 | 23 | 6 | 79,389 | 43 |
| 135 | DISTRIBUTION | 578,461 | 726 | 10,205 | 266 | 2,580 | 342 | 152 | 578,311 | 150 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 334 | 217 | 57 | 72 | 10 | 11 | 90,579 | 0 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 430 | 238 | 74 | 154 | 51 | 66 | 30,532 | 0 |
| 138 | SALES | 28,115 | 295 | 313 | 51 | 162 | 65 | 82 | 28,115 | 0 |
| 139 | GENERAL PLANT | 963,789 | 1,976 | 23,071 | 575 | 3,415 | 539 | 330 | 963,530 | 259 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,706 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 713 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,423 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 1,976 | 23,071 | 575 | 3,415 | 539 | 330 | 963,530 | 19,101 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 16,118 | 8 | 763 | 1,687 | 6,031 | 1,768 | 69 |
| 145 | TRANSMISSION | 20,920 | 9,154 | 5 | 468 | 1,004 | 3,451 | 959 | 45 |
| 146 | DISTRIBUTION | 137,459 | 77,666 | 76 | 5,915 | 6,517 | 15,945 | 3,385 | 134 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 18,391 | 10 | 1,359 | 612 | 362 | 32 | 1 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 2,876 | 2 | 1,873 | 809 | 778 | 41 | 0 |
| 149 | SALES | 6,681 | 2,448 | 1 | 1,669 | 699 | 828 | 52 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 126,653 | 102 | 12,047 | 11,328 | 27,395 | 6,237 | 249 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 126,653 | 102 | 12,047 | 11,328 | 27,395 | 6,237 | 249 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 9,076 | 5 | 430 | 950 | 3,396 | 996 | 39 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 3,914 | 2 | 185 | 410 | 1,464 | 429 | 17 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 118 | 0 | 5 | 12 | 43 | 13 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 70 | 0 | 4 | 8 | 26 | 7 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 61 | 0 | 5 | 5 | 13 | 3 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 1,378 | 1 | 131 | 123 | 296 | 67 | 3 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 14,617 | 8 | 760 | 1,508 | 5,238 | 1,515 | 59 |
| 162 | GROSS PLANT | 23,167,968 | 11,147,325 | 7,885 | 683,658 | 1,078,681 | 3,375,888 | 903,352 | 36,588 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 11,147,325 | 7,885 | 683,658 | 1,078,681 | 3,375,888 | 903,352 | 36,588 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 189 | 347 | 200 | 18 | 4 | 197 | 180 |
| 145 | TRANSMISSION | 20,920 | 103 | 205 | 110 | 8 | 2 | 120 | 93 |
| 146 | DISTRIBUTION | 137,459 | 628 | 1,133 | 487 | 27 | 10 | 233 | 115 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 15 | 61 | 9 | 0 | 0 | 3 | 2 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 15 | 136 | 33 | 1 | 0 | 4 | 1 |
| 149 | SALES | 6,681 | 10 | 144 | 41 | 1 | 0 | 5 | 1 |
| 150 | INTANGIBLE PLANT | 231,065 | 960 | 2,026 | 880 | 55 | 16 | 562 | 392 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 960 | 2,026 | 880 | 55 | 16 | 562 | 392 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 106 | 195 | 112 | 10 | 2 | 111 | 101 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 46 | 84 | 48 | 4 | 1 | 48 | 44 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 10 | 22 | 10 | 1 | 0 | 6 | 4 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 164 | 306 | 172 | 15 | 3 | 167 | 151 |
| 162 | GROSS PLANT | 23,167,968 | 112,379 | 208,821 | 108,728 | 8,369 | 2,246 | 94,659 | 77,643 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 112,379 | 208,821 | 108,728 | 8,369 | 2,246 | 94,659 | 77,643 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 48 | 238 | 3,643 | 2,479 | 1,034 | 55 | 34 | 51 |
| 145 | TRANSMISSION | 20,920 | 27 | 144 | 2,080 | 1,212 | 562 | 7 | 4 | 6 |
| 146 | DISTRIBUTION | 137,459 | 105 | 706 | 8,788 | 2,020 | 2,575 | 4,444 | 2,482 | 642 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 1 | 19 | 200 | 14 | 16 | 29 | 123 | 98 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 0 | 20 | 134 | 24 | 12 | 29 | 125 | 100 |
| 149 | SALES | 6,681 | 0 | 14 | 172 | 31 | 8 | 37 | 161 | 129 |
| 150 | INTANGIBLE PLANT | 231,065 | 181 | 1,141 | 15,017 | 5,780 | 4,207 | 4,601 | 2,929 | 1,026 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 181 | 1,141 | 15,017 | 5,780 | 4,207 | 4,601 | 2,929 | 1,026 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 27 | 134 | 2,052 | 1,396 | 583 | 31 | 19 | 29 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 12 | 58 | 885 | 602 | 251 | 13 | 8 | 12 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 2 | 26 | 18 | 7 | 0 | 0 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 1 | 16 | 9 | 4 | 0 | 0 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 7 | 2 | 2 | 4 | 2 | 1 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 2 | 12 | 162 | 62 | 45 | 50 | 32 | 11 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 41 | 208 | 3,148 | 2,089 | 892 | 98 | 61 | 53 |
| 162 | GROSS PLANT | 23,167,968 | 25,409 | 139,057 | 1,985,868 | 1,084,920 | 563,114 | 277,274 | 157,922 | 55,782 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 25,409 | 139,057 | 1,985,868 | 1,084,920 | 563,114 | 277,274 | 157,922 | 55,782 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 31 | 1,914 | 21 | 69 | 11 | 3 | 37,210 | 16 |
| 145 | TRANSMISSION | 20,920 | 16 | 1,064 | 11 | 41 | 6 | 2 | 20,909 | 11 |
| 146 | DISTRIBUTION | 137,459 | 172 | 2,425 | 63 | 613 | 81 | 36 | 137,423 | 36 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 79 | 52 | 14 | 17 | 2 | 3 | 21,524 | 0 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 102 | 57 | 18 | 37 | 12 | 16 | 7,255 | 0 |
| 149 | SALES | 6,681 | 70 | 74 | 12 | 39 | 15 | 20 | 6,681 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 470 | 5,586 | 139 | 816 | 127 | 80 | 231,002 | 63 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,767 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 470 | 5,586 | 139 | 816 | 127 | 80 | 231,002 | 2,500 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 18 | 1,078 | 12 | 39 | 6 | 2 | 20,955 | 9 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 8 | 465 | 5 | 17 | 3 | 1 | 9,036 | 4 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 14 | 0 | 0 | 0 | 0 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 8 | 0 | 0 | 0 | 0 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 2 | 0 | 0 | 0 | 0 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 5 | 60 | 1 | 9 | 1 | 1 | 2,505 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 31 | 1,627 | 18 | 65 | 10 | 4 | 33,028 | 14 |
| 162 | GROSS PLANT | 23,167,968 | 23,615 | 910,593 | 12,092 | 64,293 | 9,445 | 3,529 | 23,159,134 | 8,834 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 507,610 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,137 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 549,779 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 23,615 | 910,593 | 12,092 | 64,293 | 9,445 | 3,529 | 23,159,134 | 1,143,360 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,008,198 | 869,527 | 438 | 41,160 | 90,984 | 325,327 | 95,376 | 3,713 |
| 2 | NUCLEAR | 2,376,397 | 1,028,954 | 518 | 48,706 | 107,665 | 384,975 | 112,862 | 4,394 |
| 3 | HYDRO | 325,529 | 140,950 | 71 | 6,672 | 14,748 | 52,736 | 15,460 | 602 |
| 4 | OTHER | 204,757 | 88,655 | 45 | 4,197 | 9,277 | 33,171 | 9,725 | 379 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 2,128,086 | 1,072 | 100,735 | 222,674 | 796,209 | 233,423 | 9,088 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 2,128,086 | 1,072 | 100,735 | 222,674 | 796,209 | 233,423 | 9,088 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 19,462 | 11 | 1,000 | 2,140 | 7,341 | 2,029 | 95 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 43,382 | 22 | 2,053 | 4,539 | 16,231 | 4,758 | 185 |
| 12 | ALL OTHER LEVELS | 258,556 | 114,814 | 67 | 5,927 | 12,661 | 43,288 | 11,760 | 521 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 158,196 | 89 | 7,980 | 17,200 | 59,519 | 16,518 | 706 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 105,068 | 60 | 5,393 | 11,547 | 39,604 | 10,836 | 479 |
| 15 | ACCOUNT 355 | 163,771 | 70,213 | 40 | 3,615 | 7,733 | 26,534 | 7,524 | 398 |
| 16 | ACCOUNT 356 | 254,959 | 110,550 | 64 | 5,686 | 12,167 | 41,741 | 11,686 | 582 |
| 17 | ACCOUNT 357 | 2,694 | 1,192 | 1 | 62 | 131 | 450 | 123 | 5 |
| 18 | ACCOUNT 358 | 2,230 | 987 | 0 | 50 | 108 | 371 | 102 | 5 |
| 19 | ACCOUNT 359 | 179 | 74 | 0 | 4 | 8 | 28 | 9 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 465,741 | 265 | 23,790 | 51,034 | 175,588 | 48,827 | 2,270 |
| 21 | REMOVE UPS B-1 | (1,280) | (555) | 0 | (26) | (58) | (207) | (61) | (2) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (46,919) | (27) | (2,408) | (5,156) | (17,682) | (4,827) | (210) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 418,267 | 238 | 21,356 | 45,820 | 157,699 | 43,939 | 2,058 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 418,267 | 238 | 21,356 | 45,820 | 157,699 | 43,939 | 2,058 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1,597 | 1 | 118 | 53 | 30 | 1 | 0 |
| 29 | ACCOUNT 361 | 26,420 | 11,747 | 7 | 613 | 1,302 | 4,426 | 1,193 | 56 |
| 30 | ACCOUNT 362 | 312,870 | 138,200 | 85 | 7,211 | 15,302 | 51,997 | 14,135 | 698 |
| 31 | ACCOUNT 364 | 302,906 | 230,675 | 145 | 16,215 | 10,379 | 16,805 | 3,080 | 116 |
| 32 | ACCOUNT 365 | 325,899 | 191,973 | 157 | 11,816 | 14,259 | 39,513 | 8,834 | 343 |
| 33 | ACCOUNT 366 | 102,748 | 51,311 | 50 | 2,814 | 4,964 | 15,803 | 3,701 | 147 |
| 34 | ACCOUNT 367 | 429,655 | 214,082 | 205 | 11,788 | 20,548 | 65,227 | 15,590 | 638 |
| 35 | ACCOUNT 368 | 467,235 | 253,426 | 286 | 19,424 | 25,952 | 72,821 | 13,350 | 354 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 254,361 | 420 | 16,810 | 9,151 | 6,300 | 157 | 3 |
| 37 | POWER PANELS | 970 | 970 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 255,331 | 420 | 16,810 | 9,151 | 6,300 | 157 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 64,698 | 36 | 3,614 | 1,148 | 282 | 4 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 0 | 0 | 17,352 | 14,855 | 14,124 | 268 | 4 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 64,698 | 36 | 20,966 | 16,003 | 14,406 | 272 | 4 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 0 | 457 | 206 | 118 | 1 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,413,040 | 1,392 | 108,232 | 118,119 | 287,446 | 60,314 | 2,359 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,008,198 | 10,198 | 18,692 | 10,764 | 957 | 219 | 10,649 | 9,686 |
| 2 | ' NUCLEAR | 2,376,397 | 12,067 | 22,120 | 12,737 | 1,132 | 260 | 12,601 | 11,462 |
| 3 | HYDRO | 325,529 | 1,653 | 3,030 | 1,745 | 155 | 36 | 1,726 | 1,570 |
| 4 | OTHER | 204,757 | 1,040 | 1,906 | 1,097 | 98 | 22 | 1,086 | 988 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 24,958 | 45,748 | 26,343 | 2,342 | 537 | 26,062 | 23,706 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 24,958 | 45,748 | 26,343 | 2,342 | 537 | 26,062 | 23,706 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 219 | 436 | 233 | 17 | 5 | 253 | 200 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 509 | 933 | 537 | 48 | 11 | 531 | 483 |
| 12 | ALL OTHER LEVELS | 258,556 | 1,276 | 2,578 | 1,338 | 99 | 29 | 1,332 | 1,246 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 1,785 | 3,511 | 1,875 | 147 | 40 | 1,863 | 1,729 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 1,172 | 2,352 | 1,233 | 92 | 27 | 1,245 | 1,137 |
| 15 | ACCOUNT 355 | 163,771 | 808 | 1,574 | 879 | 57 | 18 | 1,114 | 619 |
| 16 | ACCOUNT 356 | 254,959 | 1,258 | 2,478 | 1,352 | 92 | 28 | 1,593 | 1,055 |
| 17 | ACCOUNT 357 | 2,694 | 14 | 26 | 14 | 1 | 0 | 14 | 13 |
| 18 | ACCOUNT 358 | 2,230 | 11 | 22 | 11 | 1 | 0 | 12 | 10 |
| 19 | ACCOUNT 359 | 179 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 5,268 | 10,401 | 5,598 | 407 | 118 | 6,095 | 4,763 |
| 21 | REMOVE UPS B-1 | (1,280) | (6) | (12) | (7) | (1) | 0 | (7) | (6) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (522) | (1,050) | (548) | (41) | (12) | (544) | (514) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 4,740 | 9,339 | 5,043 | 365 | 106 | 5,544 | 4,243 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 4,740 | 9,339 | 5,043 | 365 | 106 | 5,544 | 4,243 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1 | 5 | 0 | 0 | 0 | 0 | 0 |
| 29 | ACCOUNT 361 | 26,420 | 132 | 265 | 137 | 10 | 3 | 138 | 119 |
| 30 | ACCOUNT 362 | 312,870 | 1,581 | 3,106 | 1,654 | 110 | 35 | 1,700 | 1,281 |
| 31 | ACCOUNT 364 | 302,906 | 728 | 1,425 | 481 | 26 | 10 | 171 | 32 |
| 32 | ACCOUNT 365 | 325,899 | 1,717 | 2,545 | 1,265 | 79 | 28 | 520 | 90 |
| 33 | ACCOUNT 366 | 102,748 | 688 | 959 | 518 | 34 | 11 | 231 | 38 |
| 34 | ACCOUNT 367 | 429,655 | 2,852 | 3,962 | 2,151 | 149 | 46 | 1,050 | 162 |
| 35 | ACCOUNT 368 | 467,235 | 3,069 | 4,818 | 2,218 | 67 | 51 | 124 | 128 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 230 | 1,031 | 110 | 1 | 1 | 0 | 2 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 230 | 1,031 | 110 | 1 | 1 | 0 | 2 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 26 | 62 | 2 | 0 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 404 | 2,268 | 236 | 1 | 2 | 11 | 3 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 430 | 2,330 | 238 | 1 | 2 | 11 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 5 | 21 | 1 | 0 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 11,433 | 20,467 | 8,773 | 477 | 187 | 3,945 | 1,855 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,008,198 | 2,593 | 12,856 | 196,523 | 133,715 | 55,804 | 2,980 | 1,861 | 2,749 |
| 2 | NUCLEAR | 2,376,397 | 3,068 | 15,213 | 232,555 | 158,232 | 66,036 | 3,527 | 2,202 | 3,253 |
| 3 | HYDRO | 325,529 | 420 | 2,084 | 31,856 | 21,675 | 9,046 | 483 | 302 | 446 |
| 4 | OTHER | 204,757 | 264 | 1,311 | 20,038 | 13,634 | 5,690 | 304 | 190 | 280 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 6,345 | 31,464 | 480,972 | 327,256 | 136,576 | 7,294 | 4,555 | 6,728 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 6,345 | 31,464 | 480,972 | 327,256 | 136,576 | 7,294 | 4,555 | 6,728 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 57 | 308 | 4,376 | 2,558 | 1,193 | 11 | 7 | 10 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 129 | 641 | 9,805 | 6,671 | 2,784 | 149 | 93 | 137 |
| 12 | ALL OTHER LEVELS | 258,556 | 334 | 1,826 | 24,235 | 14,631 | 7,068 | 51 | 32 | 47 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 463 | 2,467 | 34,040 | 21,302 | 9,852 | 200 | 125 | 184 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 306 | 1,663 | 22,452 | 13,703 | 6,481 | 64 | 40 | 59 |
| 15 | ACCOUNT 355 | 163,771 | 204 | 1,114 | 17,799 | 9,410 | 4,238 | 34 | 21 | 31 |
| 16 | ACCOUNT 356 | 254,959 | 322 | 1,753 | 26,429 | 14,672 | 6,726 | 58 | 36 | 54 |
| 17 | ACCOUNT 357 | 2,694 | 4 | 19 | 253 | 155 | 74 | 1 | 1 | 1 |
| 18 | ACCOUNT 358 | 2,230 | 3 | 15 | 215 | 128 | 60 | 0 | 0 | 0 |
| 19 | ACCOUNT 359 | 179 | 0 | 1 | 23 | 11 | 4 | 0 | 0 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 1,359 | 7,340 | 105,587 | 61,939 | 28,628 | 368 | 230 | 339 |
| 21 | REMOVE UPS B-1 | (1,280) | (2) | (8) | (125) | (85) | (36) | (2) | (1) | (2) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (137) | (742) | (9,903) | (6,108) | (2,898) | (29) | (18) | (26) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 1,220 | 6,590 | 95,559 | 55,746 | 25,694 | 337 | 211 | 311 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 1,220 | 6,590 | 95,559 | 55,746 | 25,694 | 337 | 211 | 311 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 0 | 2 | 1 | 0 | 1 | 3 | 14 | 11 |
| 29 | ACCOUNT 361 | 26,420 | 34 | 188 | 2,527 | 1,411 | 717 | 7 | 4 | 6 |
| 30 | ACCOUNT 362 | 312,870 | 398 | 2,208 | 31,221 | 16,282 | 8,400 | 144 | 90 | 132 |
| 31 | ACCOUNT 364 | 302,906 | 96 | 761 | 8,695 | 1,257 | 2,536 | 1,084 | 2,101 | 1,975 |
| 32 | ACCOUNT 365 | 325,899 | 271 | 1,695 | 25,203 | 3,792 | 7,057 | 2,173 | 1,959 | 2,411 |
| 33 | ACCOUNT 366 | 102,748 | 111 | 671 | 10,678 | 1,667 | 2,924 | 841 | 567 | 802 |
| 34 | ACCOUNT 367 | 429,655 | 460 | 2,768 | 45,618 | 7,434 | 12,192 | 3,473 | 2,359 | 3,323 |
| 35 | ACCOUNT 368 | 467,235 | 499 | 3,227 | 32,444 | 2,071 | 11,801 | 3,698 | 2,337 | 3,406 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 6 | 442 | 421 | 11 | 272 | 0 | 243 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 6 | 442 | 421 | 11 | 272 | 0 | 243 | 0 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 18 | 16 | 1 | 5 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 13 | 749 | 646 | 47 | 547 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 13 | 767 | 662 | 48 | 552 | 0 | 0 | 0 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 7 | 5 | 0 | 4 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 112,009 | 57,445 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,888 | 12,736 | 157,475 | 33,973 | 46,456 | 123,432 | 67,119 | 12,066 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,008,198 | 1,680 | 103,273 | 1,121 | 3,710 | 620 | 170 | 2,007,345 | 853 |
| 2 | NUCLEAR | 2,376,397 | 1,988 | 122,208 | 1,327 | 4,391 | 734 | 201 | 2,375,388 | 1,009 |
| 3 | HYDRO | 325,529 | 272 | 16,741 | 182 | 601 | 101 | 28 | 325,391 | 138 |
| 4 | OTHER | 204,757 | 171 | 10,530 | 114 | 378 | 63 | 17 | 204,670 | 87 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 4,111 | 252,752 | 2,744 | 9,080 | 1,518 | 416 | 4,912,794 | 2,087 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,697 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,487 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294,725 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 4,111 | 252,752 | 2,744 | 9,080 | 1,518 | 416 | 4,912,794 | 377,996 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 34 | 2,235 | 22 | 88 | 13 | 3 | 44,356 | 24 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 84 | 5,152 | 56 | 185 | 31 | 8 | 100,147 | 43 |
| 12 | ALL OTHER LEVELS | 258,556 | 197 | 12,306 | 131 | 522 | 76 | 19 | 258,411 | 145 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 281 | 17,458 | 187 | 707 | 107 | 27 | 358,558 | 188 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 182 | 11,447 | 122 | 473 | 69 | 18 | 237,324 | 131 |
| 15 | ACCOUNT 355 | 163,771 | 121 | 9,129 | 81 | 318 | 46 | 12 | 163,684 | 88 |
| 16 | ACCOUNT 356 | 254,959 | 191 | 13,529 | 128 | 500 | 73 | 18 | 254,821 | 138 |
| 17 | ACCOUNT 357 | 2,694 | 2 | 129 | 1 | 6 | 1 | 0 | 2,693 | 1 |
| 18 | ACCOUNT 358 | 2,230 | 2 | 110 | 1 | 4 | 1 | 0 | 2,229 | 1 |
| 19 | ACCOUNT 359 | 179 | 0 | 12 | 0 | 0 | 0 | 0 | 179 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 813 | 54,049 | 542 | 2,096 | 310 | 78 | 1,063,843 | 573 |
| 21 | REMOVE UPS B-1 | (1,280) | (1) | (66) | (1) | (2) | 0 | 0 | (1,279) | (1) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (81) | (5,047) | (54) | (211) | (31) | (8) | (105,753) | (58) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 731 | 48,936 | 487 | 1,883 | 279 | 70 | 956,811 | 514 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,091 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 822 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,042 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 731 | 48,936 | 487 | 1,883 | 279 | 70 | 956,811 | 114,470 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 9 | 0 | 2 | 1 | 0 | 0 | 1,850 | (0) |
| 29 | ACCOUNT 361 | 26,420 | 20 | 1,262 | 13 | 58 | 8 | 2 | 26,405 | 15 |
| 30 | ACCOUNT 362 | 312,870 | 232 | 15,481 | 156 | 724 | 101 | 28 | 312,692 | 178 |
| 31 | ACCOUNT 364 | 302,906 | 1,136 | 1,760 | 225 | 796 | 103 | 59 | 302,872 | 34 |
| 32 | ACCOUNT 365 | 325,899 | 628 | 5,074 | 193 | 1,864 | 235 | 100 | 325,794 | 105 |
| 33 | ACCOUNT 366 | 102,748 | 103 | 2,140 | 53 | 745 | 93 | 37 | 102,700 | 48 |
| 34 | ACCOUNT 367 | 429,655 | 438 | 9,096 | 220 | 3,072 | 385 | 154 | 429,442 | 213 |
| 35 | ACCOUNT 368 | 467,235 | 361 | 6,951 | 256 | 3,453 | 432 | 186 | 467,210 | 25 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 250 | 104 | 38 | 207 | 32 | 37 | 290,640 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 970 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 250 | 104 | 38 | 207 | 32 | 37 | 291,610 | (1) |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 3 | 0 | 33 | 1 | 5 | 69,954 | (0) |
| 40 | THREE PHASE METERS | 52,285 | 0 | 190 | 0 | 394 | 111 | 60 | 52,285 | (0) |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 0 | 193 | 0 | 427 | 112 | 65 | 122,239 | (0) |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 35 | 2 | 0 | 5 | 0 | 1 | 868 | (0) |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 169,454 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 3,212 | 42,063 | 1,156 | 11,352 | 1,501 | 669 | 2,553,137 | 616 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 23,534 | 12 | 1,114 | 2,462 | 8,804 | 2,581 | 100 |
| 47 | TRANSMISSION | 27,538 | 12,047 | 7 | 616 | 1,322 | 4,543 | 1,262 | 59 |
| 48 | DISTRIBUTION | 200,839 | 113,475 | 112 | 8,643 | 9,523 | 23,297 | 4,945 | 196 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 26,870 | 15 | 1,986 | 894 | 528 | 47 | 1 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 4,205 | 2 | 2,737 | 1,182 | 1,137 | 60 | 0 |
| 51 | SALES | 9,761 | 3,570 | 2 | 2,438 | 1,022 | 1,210 | 77 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 183,701 | 150 | 17,534 | 16,405 | 39,519 | 8,972 | 356 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 183,701 | 150 | 17,534 | 16,405 | 39,519 | 8,972 | 356 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 13,556 | 7 | 642 | 1,418 | 5,071 | 1,487 | 58 |
| 58 | TRANSMISSION | 17,594 | 7,699 | 4 | 394 | 844 | 2,902 | 806 | 38 |
| 59 | DISTRIBUTION | 115,609 | 65,319 | 64 | 4,975 | 5,481 | 13,410 | 2,847 | 113 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 15,467 | 9 | 1,143 | 515 | 304 | 27 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 2,419 | 1 | 1,576 | 680 | 655 | 35 | 0 |
| 62 | SALES | 5,619 | 2,058 | 1 | 1,404 | 588 | 697 | 44 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 106,518 | 86 | 10,134 | 9,526 | 23,039 | 5,246 | 210 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 106,518 | 86 | 10,134 | 9,526 | 23,039 | 5,246 | 210 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 24,041 | 12 | 1,138 | 2,516 | 8,995 | 2,637 | 103 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 34 | 0 | 2 | 4 | 13 | 4 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 39 | 0 | 3 | 3 | 8 | 2 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 1,056 | 1 | 101 | 94 | 227 | 52 | 2 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 25,170 | 13 | 1,244 | 2,617 | 9,243 | 2,695 | 105 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 4,274,782 | 2,951 | 259,235 | 415,161 | 1,313,155 | 354,589 | 14,176 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 4,274,782 | 2,951 | 259,235 | 415,161 | 1,313,155 | 354,589 | 14,176 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 276 | 506 | 291 | 26 | 6 | 288 | 262 |
| 47 | TRANSMISSION | 27,538 | 136 | 269 | 145 | 10 | 3 | 159 | 123 |
| 48 | DISTRIBUTION | 200,839 | 918 | 1,655 | 712 | 39 | 15 | 340 | 168 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 22 | 89 | 14 | 1 | 0 | 5 | 2 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 22 | 199 | 48 | 1 | 0 | 6 | 1 |
| 51 | SALES | 9,761 | 15 | 211 | 61 | 1 | 0 | 8 | 2 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 1,389 | 2,929 | 1,271 | 78 | 24 | 806 | 558 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 1,389 | 2,929 | 1,271 | 78 | 24 | 806 | 558 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 159 | 291 | 168 | 15 | 3 | 166 | 151 |
| 58 | TRANSMISSION | 17,594 | 87 | 172 | 93 | 7 | 2 | 101 | 78 |
| 59 | DISTRIBUTION | 115,609 | 528 | 953 | 410 | 23 | 9 | 196 | 97 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 13 | 52 | 8 | 0 | 0 | 3 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 13 | 114 | 28 | 1 | 0 | 3 | 1 |
| 62 | SALES | 5,619 | 9 | 121 | 35 | 1 | 0 | 5 | 1 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 809 | 1,703 | 742 | 47 | 14 | 474 | 329 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 809 | 1,703 | 742 | 47 | 14 | 474 | 329 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 282 | 517 | 298 | 26 | 6 | 294 | 268 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 8 | 17 | 7 | 0 | 0 | 5 | 3 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 290 | 536 | 305 | 26 | 6 | 299 | 271 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 43,619 | 80,722 | 42,477 | 3,335 | 874 | 37,130 | 30,962 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 43,619 | 80,722 | 42,477 | 3,335 | 874 | 37,130 | 30,962 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 70 | 348 | 5,318 | 3,619 | 1,510 | 81 | 50 | 74 |
| 47 | TRANSMISSION | 27,538 | 35 | 190 | 2,739 | 1,596 | 740 | 9 | 5 | 8 |
| 48 | DISTRIBUTION | 200,839 | 153 | 1,031 | 12,840 | 2,951 | 3,763 | 6,492 | 3,626 | 938 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 1 | 28 | 292 | 20 | 24 | 42 | 180 | 144 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 0 | 29 | 196 | 35 | 17 | 43 | 183 | 146 |
| 51 | SALES | 9,761 | 0 | 20 | 251 | 46 | 12 | 55 | 235 | 188 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 259 | 1,646 | 21,636 | 8,267 | 6,066 | 6,722 | 4,279 | 1,498 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 259 | 1,646 | 21,636 | 8,267 | 6,066 | 6,722 | 4,279 | 1,498 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 40 | 200 | 3,064 | 2,084 | 870 | 46 | 29 | 43 |
| 58 | TRANSMISSION | 17,594 | 22 | 122 | 1,750 | 1,019 | 472 | 6 | 4 | 5 |
| 59 | DISTRIBUTION | 115,609 | 88 | 594 | 7,391 | 1,699 | 2,166 | 3,737 | 2,087 | 540 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 1 | 16 | 168 | 12 | 14 | 24 | 103 | 83 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 0 | 16 | 113 | 20 | 10 | 25 | 105 | 84 |
| 62 | SALES | 5,619 | 0 | 11 | 144 | 26 | 7 | 32 | 135 | 108 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 151 | 959 | 12,630 | 4,860 | 3,539 | 3,870 | 2,463 | 863 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 151 | 959 | 12,630 | 4,860 | 3,539 | 3,870 | 2,463 | 863 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 72 | 355 | 5,434 | 3,697 | 1,543 | 82 | 51 | 76 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 1 | 8 | 5 | 2 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 0 | 4 | 1 | 1 | 2 | 1 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 1 | 9 | 125 | 48 | 35 | 39 | 25 | 9 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 73 | 365 | 5,571 | 3,751 | 1,581 | 123 | 77 | 85 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 9,936 | 53,760 | 773,843 | 433,853 | 219,912 | 141,778 | 78,704 | 21,551 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 9,936 | 53,760 | 773,843 | 433,853 | 219,912 | 141,778 | 78,704 | 21,551 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 45 | 2,795 | 30 | 100 | 17 | 5 | 54,324 | 23 |
| 47 | TRANSMISSION | 27,538 | 21 | 1,401 | 14 | 54 | 8 | 2 | 27,523 | 15 |
| 48 | DISTRIBUTION | 200,839 | 252 | 3,543 | 92 | 896 | 119 | 53 | 200,787 | 52 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 116 | 75 | 20 | 25 | 4 | 4 | 31,449 | 0 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 149 | 83 | 26 | 53 | 18 | 23 | 10,601 | 0 |
| 51 | SALES | 9,761 | 102 | 109 | 18 | 56 | 23 | 29 | 9,761 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 685 | 8,006 | 200 | 1,184 | 189 | 116 | 334,445 | 90 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,767 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,612 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 685 | 8,006 | 200 | 1,184 | 189 | 116 | 334,445 | 6,720 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 26 | 1,610 | 17 | 58 | 10 | 3 | 31,292 | 13 |
| 58 | TRANSMISSION | 17,594 | 13 | 895 | 9 | 35 | 5 | 1 | 17,585 | 9 |
| 59 | DISTRIBUTION | 115,609 | 145 | 2,040 | 53 | 516 | 68 | 30 | 115,579 | 30 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 67 | 43 | 11 | 14 | 2 | 2 | 18,103 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 86 | 48 | 15 | 31 | 10 | 13 | 6,102 | (0) |
| 62 | SALES | 5,619 | 59 | 62 | 10 | 32 | 13 | 16 | 5,619 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 396 | 4,698 | 115 | 686 | 108 | 65 | 194,280 | 52 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 422 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 143 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,489 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 396 | 4,698 | 115 | 686 | 108 | 65 | 194,280 | 2,106 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 46 | 2,855 | 31 | 103 | 17 | 5 | 55,500 | 24 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 4 | 0 | 0 | 0 | 0 | 78 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 1 | 0 | 0 | 0 | 0 | 66 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 4 | 46 | 1 | 7 | 1 | 1 | 1,924 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 50 | 2,906 | 32 | 110 | 18 | 6 | 57,568 | 25 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 9,185 | 359,361 | 4,734 | 24,295 | 3,613 | 1,342 | 9,009,035 | 3,383 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 163,977 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,703 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 304,868 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 9,185 | 359,361 | 4,734 | 24,295 | 3,613 | 1,342 | 9,009,035 | 501,931 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 488,686 | 211,595 | 107 | 10,016 | 22,141 | 79,167 | 23,209 | 904 |
| 2 | OIL | 55,645 | 24,093 | 12 | 1,140 | 2,521 | 9,014 | 2,643 | 103 |
| 3 | GAS | 12,012 | 5,201 | 3 | 246 | 544 | 1,946 | 570 | 22 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 18,851 | 9 | 892 | 1,972 | 7,052 | 2,067 | 80 |
| 5 | FUEL INVENTORY | 599,874 | 259,740 | 131 | 12,294 | 27,178 | 97,179 | 28,489 | 1,109 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 259,740 | 131 | 12,294 | 27,178 | 97,179 | 28,489 | 1,109 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 115,715 | 58 | 5,477 | 12,108 | 43,294 | 12,692 | 494 |
| 11 | TRANSMISSION | 5,555 | 2,431 | 1 | 124 | 267 | 916 | 255 | 12 |
| 12 | DISTRIBUTION | 52,160 | 29,471 | 29 | 2,245 | 2,473 | 6,050 | 1,284 | 51 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 7,647 | 4 | 565 | 255 | 150 | 13 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 1,056 | 1 | 686 | 296 | 285 | 15 | 0 |
| 15 | SALES | 3,355 | 1,228 | 1 | 838 | 351 | 416 | 26 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 157,548 | 94 | 9,935 | 15,750 | 51,111 | 14,285 | 557 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 157,548 | 94 | 9,935 | 15,750 | 51,111 | 14,285 | 557 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 417,288 | 225 | 22,229 | 42,928 | 148,290 | 42,774 | 1,666 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 417,288 | 225 | 22,229 | 42,928 | 148,290 | 42,774 | 1,666 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 488,686 | 2,482 | 4,549 | 2,619 | 233 | 53 | 2,591 | 2,357 |
| 2 | OIL | 55,645 | 283 | 518 | 298 | 27 | 6 | 295 | 268 |
| 3 | GAS | 12,012 | 61 | 112 | 64 | 6 | 1 | 64 | 58 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 221 | 405 | 233 | 21 | 5 | 231 | 210 |
| 5 | FUEL INVENTORY | 599,874 | 3,047 | 5,584 | 3,214 | 287 | 65 | 3,181 | 2,893 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 3,047 | 5,584 | 3,214 | 287 | 65 | 3,181 | 2,893 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 1,357 | 2,488 | 1,432 | 127 | 29 | 1,417 | 1,289 |
| 11 | TRANSMISSION | 5,555 | 27 | 54 | 29 | 2 | 1 | 32 | 25 |
| 12 | DISTRIBUTION | 52,160 | 238 | 430 | 185 | 10 | 4 | 88 | 44 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 6 | 25 | 4 | 0 | 0 | 1 | 1 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 5 | 50 | 12 | 0 | 0 | 1 | 0 |
| 15 | SALES | 3,355 | 5 | 72 | 21 | 0 | 0 | 3 | 1 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 1,638 | 3,119 | 1,683 | 139 | 34 | 1,542 | 1,360 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 1,638 | 3,119 | 1,683 | 139 | 34 | 1,542 | 1,360 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 4,685 | 8,703 | 4,897 | 426 | 99 | 4,723 | 4,253 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 4,685 | 8,703 | 4,897 | 426 | 99 | 4,723 | 4,253 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 488,686 | 631 | 3,128 | 47,823 | 32,539 | 13,580 | 725 | 453 | 669 |
| 2 | OIL | 55,645 | 72 | 356 | 5,445 | 3,705 | 1,546 | 83 | 52 | 76 |
| 3 | GAS | 12,012 | 16 | 77 | 1,175 | 800 | 334 | 18 | 11 | 16 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 56 | 279 | 4,260 | 2,898 | 1,210 | 65 | 40 | 60 |
| 5 | FUEL INVENTORY | 599,874 | 775 | 3,840 | 58,703 | 39,942 | 16,670 | 891 | 556 | 821 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 775 | 3,840 | 58,703 | 39,942 | 16,670 | 891 | 556 | 821 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 345 | 1,711 | 26,153 | 17,795 | 7,426 | 397 | 248 | 366 |
| 11 | TRANSMISSION | 5,555 | 7 | 38 | 552 | 322 | 149 | 2 | 1 | 2 |
| 12 | DISTRIBUTION | 52,160 | 40 | 268 | 3,335 | 766 | 977 | 1,686 | 942 | 244 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 0 | 8 | 83 | 6 | 7 | 12 | 51 | 41 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 0 | 7 | 49 | 9 | 4 | 11 | 46 | 37 |
| 15 | SALES | 3,355 | 0 | 7 | 86 | 16 | 4 | 19 | 81 | 65 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 392 | 2,039 | 30,258 | 18,914 | 8,567 | 2,127 | 1,369 | 755 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 392 | 2,039 | 30,258 | 18,914 | 8,567 | 2,127 | 1,369 | 755 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 1,167 | 5,879 | 88,961 | 58,856 | 25,237 | 3,018 | 1,925 | 1,576 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 1,167 | 5,879 | 88,961 | 58,856 | 25,237 | 3,018 | 1,925 | 1,576 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 488,686 | 409 | 25,131 | 273 | 903 | 151 | 41 | 488,479 | 207 |
| 2 | OIL | 55,645 | 47 | 2,862 | 31 | 103 | 17 | 5 | 55,621 | 24 |
| 3 | GAS | 12,012 | 10 | 618 | 7 | 22 | 4 | 1 | 12,007 | 5 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 36 | 2,239 | 24 | 80 | 13 | 4 | 43,513 | 18 |
| 5 | FUEL INVENTORY | 599,874 | 502 | 30,850 | 335 | 1,108 | 185 | 51 | 599,620 | 254 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,045 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,980 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,532 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 502 | 30,850 | 335 | 1,108 | 185 | 51 | 599,620 | 59,811 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 224 | 13,743 | 149 | 494 | 83 | 23 | 267,134 | 113 |
| 11 | TRANSMISSION | 5,555 | 4 | 283 | 3 | 11 | 2 | 0 | 5,552 | 3 |
| 12 | DISTRIBUTION | 52,160 | 65 | 920 | 24 | 233 | 31 | 14 | 52,147 | 13 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 33 | 21 | 6 | 7 | 1 | 1 | 8,948 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 37 | 21 | 6 | 13 | 4 | 6 | 2,657 | 0 |
| 15 | SALES | 3,355 | 35 | 37 | 6 | 19 | 8 | 10 | 3,355 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 398 | 15,025 | 194 | 777 | 129 | 54 | 339,793 | 129 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,475 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,883 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,189 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 398 | 15,025 | 194 | 777 | 129 | 54 | 339,793 | 21,676 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 900 | 45,875 | 529 | 1,885 | 314 | 105 | 939,413 | 383 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,520 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,863 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,721 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 900 | 45,875 | 529 | 1,885 | 314 | 105 | 939,413 | 81,487 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 12,104 | 7 | 621 | 1,330 | 4,561 | 1,245 | 54 |
| 3 | LEVEL C | 11,478 | 5,121 | 3 | 267 | 569 | 1,933 | 519 | 23 |
| 4 | TOTAL TRANSMISSION | 38,775 | 17,225 | 10 | 888 | 1,899 | 6,494 | 1,764 | 77 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 9,376 | 4,185 | 2 | 218 | 464 | 1,579 | 424 | 19 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 4,185 | 2 | 218 | 464 | 1,579 | 424 | 19 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,410 | 12 | 1,106 | 2,363 | 8,073 | 2,188 | 96 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 21,410 | 12 | 1,106 | 2,363 | 8,073 | 2,188 | 96 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 31,976 | 23 | 1,967 | 3,092 | 9,638 | 2,569 | 105 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 31,976 | 23 | 1,967 | 3,092 | 9,638 | 2,569 | 105 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 236,686 | 141 | 28,882 | 23,473 | 52,835 | 12,368 | 479 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 236,686 | 141 | 28,882 | 23,473 | 52,835 | 12,368 | 479 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (13,521) | (7) | (640) | (1,415) | (5,059) | (1,483) | (58) |
| 26 | TRANSMISSION | (27,783) | (12,154) | (7) | (622) | (1,333) | (4,583) | (1,274) | (60) |
| 27 | DISTRIBUTION | (48,907) | (27,633) | (27) | (2,105) | (2,319) | (5,673) | (1,204) | (48) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (38,155) | (21) | (2,820) | (1,270) | (750) | (67) | (1) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (5,262) | (3) | (3,426) | (1,479) | (1,424) | (76) | 0 |
| 30 | SALES | (16,739) | (6,125) | (3) | (4,182) | (1,752) | (2,075) | (131) | (1) |
| 31 | OPERATING RESERVES | (182,583) | (102,850) | (68) | (13,795) | (9,568) | (19,564) | (4,235) | (168) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (102,850) | (68) | (13,795) | (9,568) | (19,564) | (4,235) | (168) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 201,823 | 102 | 9,554 | 21,118 | 75,512 | 22,138 | 862 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (82,682) | (42) | (3,914) | (8,651) | (30,935) | (9,069) | (353) |
| 38 | NET NUCLEAR FUEL | 275,166 | 119,141 | 60 | 5,640 | 12,467 | 44,577 | 13,069 | 509 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 135 | 271 | 141 | 11 | 3 | 140 | 133 |
| 3 | LEVEL C | 11,478 | 56 | 116 | 59 | 4 | 1 | 59 | 56 |
| 4 | TOTAL TRANSMISSION | 38,775 | 191 | 387 | 200 | 15 | 4 | 199 | 189 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 9,376 | 46 | 94 | 48 | 3 | 1 | 48 | 46 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 46 | 94 | 48 | 3 | 1 | 48 | 46 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 237 | 481 | 248 | 18 | 5 | 247 | 235 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 237 | 481 | 248 | 18 | 5 | 247 | 235 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 321 | 598 | 310 | 24 | 6 | 270 | 220 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 321 | 598 | 310 | 24 | 6 | 270 | 220 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 1,681 | 4,222 | 1,760 | 120 | 29 | 1,276 | 1,014 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 1,681 | 4,222 | 1,760 | 120 | 29 | 1,276 | 1,014 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (159) | (291) | (167) | (15) | (3) | (166) | (151) |
| 26 | TRANSMISSION | (27,783) | (137) | (272) | (146) | (11) | (3) | (160) | (124) |
| 27 | DISTRIBUTION | (48,907) | (223) | (403) | (173) | (10) | (4) | (83) | (41) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (32) | (127) | (20) | (1) | 0 | (7) | (3) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (27) | (249) | (60) | (1) | 0 | (7) | (2) |
| 30 | SALES | (16,739) | (26) | (361) | (104) | (2) | 0 | (14) | (3) |
| 31 | OPERATING RESERVES | (182,583) | (604) | (1,703) | (670) | (40) | (10) | (437) | (324) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (604) | (1,703) | (670) | (40) | (10) | (437) | (324) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 2,367 | 4,339 | 2,498 | 222 | 51 | 2,472 | 2,248 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (970) | (1,777) | (1,023) | (91) | (21) | (1,013) | (921) |
| 38 | NET NUCLEAR FUEL | 275,166 | 1,397 | 2,562 | 1,475 | 131 | 30 | 1,459 | 1,327 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 35 | 192 | 2,555 | 1,576 | 748 | 7 | 5 | 7 |
| 3 | LEVEL C | 11,478 | 15 | 82 | 1,064 | 630 | 314 | 0 | 0 | 0 |
| 4 | TOTAL TRANSMISSION | 38,775 | 50 | 274 | 3,619 | 2,206 | 1,062 | 7 | 5 | 7 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 9,376 | 12 | 67 | 869 | 515 | 256 | 0 | 0 | 0 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 12 | 67 | 869 | 515 | 256 | 0 | 0 | 0 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 62 | 341 | 4,488 | 2,721 | 1,318 | 7 | 5 | 7 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 62 | 341 | 4,488 | 2,721 | 1,318 | 7 | 5 | 7 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 72 | 398 | 5,666 | 3,061 | 1,605 | 622 | 363 | 158 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 72 | 398 | 5,666 | 3,061 | 1,605 | 622 | 363 | 158 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 338 | 2,077 | 36,404 | 21,067 | 7,629 | 7,186 | 5,259 | 2,044 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 338 | 2,077 | 36,404 | 21,067 | 7,629 | 7,186 | 5,259 | 2,044 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (40) | (200) | (3,056) | (2,079) | (868) | (46) | (29) | (43) |
| 26 | TRANSMISSION | (27,783) | (35) | (192) | (2,763) | (1,610) | (746) | (9) | (6) | (8) |
| 27 | DISTRIBUTION | (48,907) | (37) | (251) | (3,127) | (719) | (916) | (1,581) | (883) | (228) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (2) | (40) | (414) | (29) | (34) | (59) | (255) | (204) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | 0 | (36) | (246) | (43) | (22) | (54) | (229) | (183) |
| 30 | SALES | (16,739) | (1) | (34) | (430) | (79) | (20) | (94) | (403) | (323) |
| 31 | OPERATING RESERVES | (182,583) | (115) | (753) | (10,036) | (4,559) | (2,606) | (1,843) | (1,805) | (989) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (115) | (753) | (10,036) | (4,559) | (2,606) | (1,843) | (1,805) | (989) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 602 | 2,984 | 45,615 | 31,037 | 12,953 | 692 | 432 | 638 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (247) | (1,222) | (18,687) | (12,715) | (5,306) | (283) | (177) | (261) |
| 38 | NET NUCLEAR FUEL | 275,166 | 355 | 1,762 | 26,928 | 18,322 | 7,647 | 409 | 255 | 377 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 21 | 1,302 | 14 | 54 | 8 | 2 | 27,282 | 15 |
| 3 | LEVEL C | 11,478 | 9 | 538 | 6 | 23 | 3 | 1 | 11,471 | 7 |
| 4 | TOTAL TRANSMISSION | 38,775 | 30 | 1,840 | 20 | 77 | 11 | 3 | 38,753 | 22 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 9,376 | 7 | 440 | 5 | 19 | 3 | 1 | 9,371 | 5 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 7 | 440 | 5 | 19 | 3 | 1 | 9,371 | 5 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,280 | 25 | 96 | 14 | 4 | 48,124 | 27 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,280 | 25 | 96 | 14 | 4 | 48,124 | 27 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 67 | 2,586 | 34 | 185 | 27 | 10 | 65,973 | 24 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 733 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 67 | 2,586 | 34 | 185 | 27 | 10 | 65,973 | 1,331 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 1,238 | 12,474 | 315 | 1,254 | 251 | 193 | 462,695 | 116 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,568 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,914 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,752 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 1,238 | 12,474 | 315 | 1,254 | 251 | 193 | 462,695 | 25,350 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (26) | (1,606) | (17) | (58) | (10) | (3) | (31,216) | (13) |
| 26 | TRANSMISSION | (27,783) | (21) | (1,413) | (14) | (55) | (8) | (2) | (27,768) | (15) |
| 27 | DISTRIBUTION | (48,907) | (61) | (863) | (22) | (218) | (29) | (13) | (48,894) | (13) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (165) | (107) | (28) | (35) | (5) | (5) | (44,656) | 0 |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (187) | (103) | (32) | (67) | (22) | (29) | (13,269) | 0 |
| 30 | SALES | (16,739) | (176) | (186) | (30) | (96) | (39) | (49) | (16,739) | 0 |
| 31 | OPERATING RESERVES | (182,583) | (636) | (4,278) | (143) | (529) | (113) | (101) | (182,542) | (41) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,010) |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (792) |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,245) |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (636) | (4,278) | (143) | (529) | (113) | (101) | (182,542) | (12,088) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 390 | 23,971 | 260 | 861 | 144 | 39 | 465,924 | 198 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (160) | (9,820) | (107) | (353) | (59) | (16) | (190,875) | (81) |
| 38 | NET NUCLEAR FUEL | 275,166 | 230 | 14,151 | 153 | 508 | 85 | 23 | 275,049 | 117 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 498,227 | 251 | 23,584 | 52,132 | 186,407 | 54,648 | 2,128 |
| 40 | TRANSMISSION | 428,602 | 187,504 | 107 | 9,595 | 20,569 | 70,705 | 19,647 | 920 |
| 41 | DISTRIBUTION | 857,354 | 484,413 | 476 | 36,896 | 40,650 | 99,451 | 21,111 | 839 |
| 42 | GENERAL PLANT | 115,191 | 63,253 | 51 | 6,037 | 5,648 | 13,609 | 3,090 | 123 |
| 43 | NUCLEAR FUEL | 14,620 | 6,330 | 3 | 300 | 662 | 2,368 | 694 | 27 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 1,239,727 | 888 | 76,412 | 119,661 | 372,540 | 99,190 | 4,037 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (5,017) | (3) | (238) | (525) | (1,877) | (550) | (21) |
| 46 | TRANSMISSION | 41,357 | 18,091 | 10 | 926 | 1,985 | 6,823 | 1,896 | 89 |
| 47 | DISTRIBUTION | (34,330) | (19,396) | (19) | (1,477) | (1,628) | (3,982) | (845) | (34) |
| 48 | GENERAL PLANT | 33,583 | 18,442 | 15 | 1,760 | 1,647 | 3,968 | 901 | 36 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 12,120 | 3 | 971 | 1,479 | 4,932 | 1,402 | 70 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 1,251,847 | 891 | 77,383 | 121,140 | 377,472 | 100,592 | 4,107 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 1,251,847 | 891 | 77,383 | 121,140 | 377,472 | 100,592 | 4,107 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 4,257 | 2 | 202 | 445 | 1,593 | 467 | 18 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 30,315 | 21 | 1,859 | 2,934 | 9,181 | 2,457 | 100 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 1,627 | 1 | 83 | 179 | 613 | 167 | 7 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 2,555 | 1 | 121 | 267 | 956 | 280 | 11 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 5,652 | 5 | 393 | 513 | 1,420 | 339 | 15 |
| 60 | NUCLEAR OUTAGE | 12,218 | 5,289 | 3 | 250 | 554 | 1,979 | 580 | 23 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 1,900 | 1 | 90 | 199 | 711 | 208 | 8 |
| 62 | DSM DEFERRED COSTS | 1,987 | 859 | 0 | 41 | 90 | 322 | 94 | 4 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 11,557 | 7 | 1,410 | 1,146 | 2,579 | 604 | 23 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 87,348 | 52 | 10,659 | 8,663 | 19,499 | 4,564 | 177 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 1,519 | 1 | 72 | 159 | 568 | 167 | 6 |
| 66 | ACCOUNT 283 | 308,688 | 152,878 | 94 | 15,180 | 15,149 | 39,421 | 9,927 | 392 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 152,878 | 94 | 15,180 | 15,149 | 39,421 | 9,927 | 392 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 5,843 | 10,710 | 6,167 | 548 | 126 | 6,102 | 5,550 |
| 40 | TRANSMISSION | 428,602 | 2,120 | 4,191 | 2,254 | 162 | 48 | 2,468 | 1,908 |
| 41 | DISTRIBUTION | 857,354 | 3,917 | 7,064 | 3,037 | 168 | 65 | 1,451 | 716 |
| 42 | GENERAL PLANT | 115,191 | 478 | 1,009 | 437 | 27 | 8 | 277 | 192 |
| 43 | NUCLEAR FUEL | 14,620 | 74 | 136 | 78 | 7 | 2 | 78 | 71 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 12,432 | 23,110 | 11,973 | 912 | 249 | 10,376 | 8,437 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (59) | (108) | (62) | (6) | (1) | (61) | (56) |
| 46 | TRANSMISSION | 41,357 | 205 | 404 | 218 | 16 | 5 | 238 | 184 |
| 47 | DISTRIBUTION | (34,330) | (157) | (283) | (122) | (7) | (3) | (58) | (29) |
| 48 | GENERAL PLANT | 33,583 | 139 | 294 | 127 | 8 | 2 | 81 | 56 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 128 | 307 | 161 | 11 | 3 | 200 | 155 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 12,560 | 23,417 | 12,134 | 923 | 252 | 10,576 | 8,592 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 12,560 | 23,417 | 12,134 | 923 | 252 | 10,576 | 8,592 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 50 | 92 | 53 | 5 | 1 | 52 | 47 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 306 | 568 | 296 | 23 | 6 | 257 | 211 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 18 | 36 | 19 | 1 | 0 | 19 | 18 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 30 | 55 | 32 | 3 | 1 | 31 | 28 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 51 | 94 | 44 | 3 | 1 | 32 | 21 |
| 60 | NUCLEAR OUTAGE | 12,218 | 62 | 114 | 65 | 6 | 1 | 65 | 59 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 22 | 41 | 24 | 2 | 0 | 23 | 21 |
| 62 | DSM DEFERRED COSTS | 1,987 | 10 | 18 | 11 | 1 | 0 | 11 | 10 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 82 | 206 | 86 | 6 | 1 | 62 | 50 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 620 | 1,558 | 649 | 44 | 11 | 471 | 374 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 18 | 33 | 19 | 2 | 0 | 19 | 17 |
| 66 | ACCOUNT 283 | 308,688 | 1,269 | 2,815 | 1,298 | 96 | 22 | 1,042 | 856 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 1,269 | 2,815 | 1,298 | 96 | 22 | 1,042 | 856 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 1,486 | 7,366 | 112,604 | 76,616 | 31,975 | 1,708 | 1,066 | 1,575 |
| 40 | TRANSMISSION | 428,602 | 547 | 2,960 | 42,623 | 24,834 | 11,510 | 137 | 85 | 126 |
| 41 | DISTRIBUTION | 857,354 | 655 | 4,403 | 54,811 | 12,596 | 16,063 | 27,715 | 15,481 | 4,003 |
| 42 | GENERAL PLANT | 115,191 | 90 | 567 | 7,451 | 2,847 | 2,089 | 2,314 | 1,473 | 516 |
| 43 | NUCLEAR FUEL | 14,620 | 19 | 94 | 1,431 | 973 | 406 | 22 | 14 | 20 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 2,797 | 15,390 | 218,920 | 117,866 | 62,043 | 31,896 | 18,119 | 6,240 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (15) | (74) | (1,134) | (772) | (322) | (17) | (11) | (16) |
| 46 | TRANSMISSION | 41,357 | 53 | 286 | 4,113 | 2,396 | 1,111 | 13 | 8 | 12 |
| 47 | DISTRIBUTION | (34,330) | (26) | (176) | (2,195) | (504) | (643) | (1,110) | (620) | (160) |
| 48 | GENERAL PLANT | 33,583 | 26 | 165 | 2,172 | 830 | 609 | 675 | 429 | 150 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 38 | 201 | 2,956 | 1,950 | 755 | (439) | (194) | (14) |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 2,835 | 15,591 | 221,876 | 119,816 | 62,798 | 31,457 | 17,925 | 6,226 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 2,835 | 15,591 | 221,876 | 119,816 | 62,798 | 31,457 | 17,925 | 6,226 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 13 | 63 | 962 | 655 | 273 | 15 | 9 | 13 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 69 | 378 | 5,401 | 2,951 | 1,532 | 754 | 430 | 152 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 5 | 26 | 343 | 212 | 100 | 1 | 1 | 1 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 8 | 38 | 578 | 393 | 164 | 9 | 5 | 8 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 10 | 61 | 812 | 308 | 230 | 238 | 133 | 35 |
| 60 | NUCLEAR OUTAGE | 12,218 | 16 | 78 | 1,196 | 814 | 340 | 18 | 11 | 17 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 6 | 28 | 429 | 292 | 122 | 7 | 4 | 6 |
| 62 | DSM DEFERRED COSTS | 1,987 | 3 | 13 | 194 | 132 | 55 | 3 | 2 | 3 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 17 | 101 | 1,777 | 1,029 | 372 | 351 | 257 | 100 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 125 | 766 | 13,435 | 7,775 | 2,816 | 2,652 | 1,941 | 754 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 5 | 22 | 343 | 234 | 97 | 5 | 3 | 5 |
| 66 | ACCOUNT 283 | 308,688 | 277 | 1,574 | 25,470 | 14,795 | 6,101 | 4,053 | 2,796 | 1,094 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 277 | 1,574 | 25,470 | 14,795 | 6,101 | 4,053 | 2,796 | 1,094 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 963 | 59,174 | 642 | 2,126 | 355 | 97 | 1,150,176 | 488 |
| 40 | TRANSMISSION | 428,602 | 326 | 21,804 | 218 | 846 | 125 | 32 | 428,371 | 231 |
| 41 | DISTRIBUTION | 857,354 | 1,076 | 15,126 | 394 | 3,823 | 507 | 225 | 857,132 | 222 |
| 42 | GENERAL PLANT | 115,191 | 236 | 2,757 | 69 | 408 | 64 | 39 | 115,159 | 32 |
| 43 | NUCLEAR FUEL | 14,620 | 12 | 752 | 8 | 27 | 5 | 1 | 14,614 | 6 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 2,613 | 99,613 | 1,331 | 7,230 | 1,056 | 394 | 2,565,452 | 979 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (10) | (596) | (6) | (21) | (4) | (1) | (11,583) | (5) |
| 46 | TRANSMISSION | 41,357 | 31 | 2,104 | 21 | 82 | 12 | 3 | 41,335 | 22 |
| 47 | DISTRIBUTION | (34,330) | (43) | (606) | (16) | (153) | (20) | (9) | (34,321) | (9) |
| 48 | GENERAL PLANT | 33,583 | 69 | 804 | 20 | 119 | 19 | 11 | 33,574 | 9 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 47 | 1,706 | 19 | 27 | 7 | 4 | 29,005 | 17 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 2,660 | 101,319 | 1,350 | 7,257 | 1,063 | 398 | 2,594,457 | 996 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68,128 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,092 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,356 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 2,660 | 101,319 | 1,350 | 7,257 | 1,063 | 398 | 2,594,457 | 115,572 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 8 | 506 | 5 | 18 | 3 | 1 | 9,828 | 4 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 64 | 2,477 | 33 | 175 | 26 | 10 | 62,986 | 24 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 3 | 175 | 2 | 7 | 1 | 0 | 3,665 | 2 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 5 | 304 | 3 | 11 | 2 | 0 | 5,899 | 3 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 12 | 305 | 5 | 40 | 5 | 2 | 10,779 | 4 |
| 60 | NUCLEAR OUTAGE | 12,218 | 10 | 628 | 7 | 23 | 4 | 1 | 12,213 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 4 | 226 | 2 | 8 | 1 | 0 | 4,385 | 2 |
| 62 | DSM DEFERRED COSTS | 1,987 | 2 | 102 | 1 | 4 | 1 | 0 | 1,986 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 60 | 609 | 15 | 61 | 12 | 9 | 22,589 | 6 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 457 | 4,603 | 116 | 463 | 93 | 71 | 170,756 | 44 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 3 | 180 | 2 | 6 | 1 | 0 | 3,506 | 1 |
| 66 | ACCOUNT 283 | 308,688 | 628 | 10,115 | 191 | 816 | 149 | 94 | 308,592 | 96 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,837 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 838 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,693 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 628 | 10,115 | 191 | 816 | 149 | 94 | 308,592 | 11,464 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 71 | PRODUCTION | (251) | (112) | 0 | (5) | (11) | (41) | (12) | 0 |
| 72 | TRANSMISSION | (75) | (35) | 0 | (2) | (4) | (12) | (3) | 0 |
| 73 | DISTRIBUTION | (359) | (204) | 0 | (15) | (17) | (42) | (9) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (130) | 0 | (10) | (4) | (3) | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (18) | 0 | (12) | (5) | (5) | 0 | 0 |
| 76 | SALES | (57) | (24) | 0 | (14) | (6) | (7) | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (523) | 0 | (58) | (47) | (110) | (24) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (565) | 0 | (27) | (59) | (211) | (62) | (2) |
| 79 | TRANSMISSION | (458) | (202) | 0 | (10) | (22) | (76) | (21) | (1) |
| 80 | DISTRIBUTION | (1,213) | (684) | (1) | (52) | (58) | (141) | (30) | (1) |
| 81 | CUSTOMER ACCOUNTING | (689) | (588) | 0 | (44) | (20) | (12) | (1) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (82) | 0 | (53) | (23) | (22) | (1) | 0 |
| 83 | SALES | (258) | (95) | 0 | (64) | (27) | (32) | (2) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (2,216) | (1) | (250) | (209) | (494) | (117) | (4) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (4,112) | (2) | (304) | (136) | (78) | (1) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (21,076) | (18) | (1,437) | (1,890) | (5,313) | (1,305) | (51) |
| 87 | GE PURCHASING CARD | (343) | (177) | 0 | (21) | (17) | (39) | (9) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (1,120) | (1) | (137) | (111) | (250) | (59) | (2) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (3,321) | (2) | (157) | (347) | (1,242) | (364) | (14) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (169,341) | (112) | (22,713) | (15,754) | (32,212) | (6,973) | (277) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (54,877) | (38) | (3,616) | (5,324) | (16,286) | (4,318) | (176) |
| 92 | ACCOUNT 190 | (474,562) | (256,763) | (174) | (28,693) | (23,835) | (56,024) | (13,170) | (524) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (256,763) | (174) | (28,693) | (23,835) | (56,024) | (13,170) | (524) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 1,147,962 | 811 | 63,870 | 112,454 | 360,869 | 97,349 | 3,975 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 1,147,962 | 811 | 63,870 | 112,454 | 360,869 | 97,349 | 3,975 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 71 | PRODUCTION | (251) | (1) | (2) | (1) | 0 | 0 | (1) | (1) |
| 72 | TRANSMISSION | (75) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | DISTRIBUTION | (359) | (2) | (3) | (1) | 0 | 0 | (1) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 76 | SALES | (57) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (3) | (8) | (2) | 0 | 0 | (2) | (1) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (7) | (12) | (7) | (1) | 0 | (7) | (6) |
| 79 | TRANSMISSION | (458) | (2) | (4) | (2) | 0 | 0 | (3) | (2) |
| 80 | DISTRIBUTION | (1,213) | (6) | (10) | (4) | 0 | 0 | (2) | (1) |
| 81 | CUSTOMER ACCOUNTING | (689) | 0 | (2) | 0 | 0 | 0 | 0 | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | 0 | (4) | (1) | 0 | 0 | 0 | 0 |
| 83 | SALES | (258) | 0 | (6) | (2) | 0 | 0 | 0 | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (15) | (38) | (16) | (1) | 0 | (12) | (9) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (3) | (14) | (1) | 0 | 0 | 0 | 0 |
| 86 | COST OF REMOVAL | (40,455) | (192) | (348) | (168) | (12) | (4) | (117) | (88) |
| 87 | GE PURCHASING CARD | (343) | (1) | (3) | (1) | 0 | 0 | (1) | (1) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (8) | (20) | (8) | (1) | 0 | (6) | (5) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (39) | (71) | (41) | (4) | (1) | (41) | (37) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (994) | (2,804) | (1,103) | (66) | (16) | (720) | (533) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (540) | (1,025) | (525) | (40) | (11) | (454) | (369) |
| 92 | ACCOUNT 190 | (474,562) | (1,795) | (4,331) | (1,865) | (124) | (32) | (1,353) | (1,043) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (1,795) | (4,331) | (1,865) | (124) | (32) | (1,353) | (1,043) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 12,034 | 21,901 | 11,567 | 895 | 242 | 10,265 | 8,405 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 12,034 | 21,901 | 11,567 | 895 | 242 | 10,265 | 8,405 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 71 | PRODUCTION | (251) | 0 | (2) | (25) | (17) | (7) | 0 | 0 | 0 |
| 72 | TRANSMISSION | (75) | 0 | (1) | (7) | (4) | (2) | 0 | 0 | 0 |
| 73 | DISTRIBUTION | (359) | 0 | (2) | (23) | (5) | (7) | (12) | (6) | (2) |
| 74 | CUSTOMER ACCOUNTING | (151) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 75 | CUSTOMER ASSISTANCE | (45) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 76 | SALES | (57) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 77 | TOTAL I & D RESERVE | (938) | 0 | (5) | (58) | (26) | (16) | (12) | (9) | (5) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (2) | (8) | (128) | (87) | (36) | (2) | (1) | (2) |
| 79 | TRANSMISSION | (458) | (1) | (3) | (46) | (27) | (12) | 0 | 0 | 0 |
| 80 | DISTRIBUTION | (1,213) | (1) | (6) | (78) | (18) | (23) | (39) | (22) | (6) |
| 81 | CUSTOMER ACCOUNTING | (689) | 0 | (1) | (6) | 0 | (1) | (1) | (4) | (3) |
| 82 | CUSTOMER ASSISTANCE | (206) | 0 | (1) | (4) | (1) | 0 | (1) | (4) | (3) |
| 83 | SALES | (258) | 0 | (1) | (7) | (1) | 0 | (1) | (6) | (5) |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (4) | (20) | (269) | (134) | (72) | (44) | (37) | (19) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | 0 | (4) | (4) | 0 | (3) | (8) | (36) | (29) |
| 86 | COST OF REMOVAL | (40,455) | (38) | (225) | (3,044) | (1,294) | (880) | (892) | (499) | (144) |
| 87 | GE PURCHASING CARD | (343) | 0 | (2) | (27) | (16) | (6) | (5) | (4) | (2) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (2) | (10) | (172) | (100) | (36) | (34) | (25) | (10) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (10) | (49) | (750) | (510) | (213) | (11) | (7) | (10) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (189) | (1,240) | (16,524) | (7,506) | (4,291) | (3,034) | (2,972) | (1,628) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (122) | (671) | (9,663) | (5,259) | (2,692) | (1,387) | (809) | (286) |
| 92 | ACCOUNT 190 | (474,562) | (365) | (2,226) | (30,511) | (14,845) | (8,209) | (5,427) | (4,398) | (2,133) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (365) | (2,226) | (30,511) | (14,845) | (8,209) | (5,427) | (4,398) | (2,133) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 2,747 | 14,939 | 216,835 | 119,766 | 60,690 | 30,083 | 16,323 | 5,187 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 2,747 | 14,939 | 216,835 | 119,766 | 60,690 | 30,083 | 16,323 | 5,187 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 71 | PRODUCTION | (251) | 0 | (13) | 0 | 0 | 0 | 0 | (251) | 0 |
| 72 | TRANSMISSION | (75) | 0 | (4) | 0 | 0 | 0 | 0 | (75) | 0 |
| 73 | DISTRIBUTION | (359) | 0 | (6) | 0 | (2) | 0 | 0 | (359) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (1) | 0 | 0 | 0 | 0 | 0 | (151) | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (1) | 0 | 0 | 0 | 0 | 0 | (45) | 0 |
| 76 | SALES | (57) | (1) | (1) | 0 | 0 | 0 | 0 | (57) | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (3) | (24) | 0 | (2) | 0 | 0 | (938) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (1) | (67) | (1) | (2) | 0 | 0 | (1,303) | (1) |
| 79 | TRANSMISSION | (458) | 0 | (23) | 0 | (1) | 0 | 0 | (458) | 0 |
| 80 | DISTRIBUTION | (1,213) | (2) | (21) | (1) | (5) | (1) | 0 | (1,213) | 0 |
| 81 | CUSTOMER ACCOUNTING | (689) | (3) | (2) | 0 | (1) | 0 | 0 | (689) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (3) | (2) | 0 | (1) | 0 | 0 | (206) | 0 |
| 83 | SALES | (258) | (3) | (3) | 0 | (1) | (1) | (1) | (258) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (12) | (118) | (2) | (11) | (2) | (1) | (4,127) | (1) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (23) | (1) | (4) | (4) | (1) | (1) | (4,769) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (45) | (1,169) | (20) | (145) | (20) | (8) | (40,442) | (13) |
| 87 | GE PURCHASING CARD | (343) | (1) | (9) | 0 | (1) | 0 | 0 | (343) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (6) | (59) | (1) | (6) | (1) | (1) | (2,191) | (1) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (6) | (394) | (4) | (14) | (2) | (1) | (7,662) | (3) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (1,047) | (7,044) | (235) | (871) | (186) | (166) | (300,551) | (68) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (128) | (4,353) | (60) | (315) | (47) | (19) | (113,410) | (43) |
| 92 | ACCOUNT 190 | (474,562) | (1,271) | (13,171) | (326) | (1,369) | (259) | (197) | (474,433) | (129) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,911) |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (784) |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,574) |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (1,271) | (13,171) | (326) | (1,369) | (259) | (197) | (474,433) | (13,398) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 2,017 | 98,263 | 1,215 | 6,704 | 953 | 295 | 2,428,616 | 963 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,054 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,146 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,475 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 2,017 | 98,263 | 1,215 | 6,704 | 953 | 295 | 2,428,616 | 113,638 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | | |
|---|---|---|---|
| 47 | (N) | | |
| 48 | (F) | | |
| 51 | (G) | | |
| 52 | (H) | | |
| 53 | (I) | | |
| 55 | (A) | | |
| 56 | (S) | | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | | |
| 58 | (A) | | |
| 59 | (T) | | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | | |
| 61 | (A) | | |
| 62 | (A) | | |
| 63 | (K) | | |
| 64 | (K) | | |
| 65 | (A) | | |
| 67 | (G) | | |
| 68 | (H) | | |
| 69 | (I) | | |
| 71 | (L) | | |
| 72 | (M) | | |
| 73 | (N) | | |
| 74 | (O) | | |
| 75 | (P) | | |
| 76 | (Q) | | |
| 78 | (L) | | |
| 79 | (M) | | |
| 80 | (N) | | |
| 81 | (O) | | |
| 82 | (P) | | |
| 83 | (Q) | | |
| 85 | (U) | | Allocated per Total Number of Customers from Schedule 2.60. |
| 86 | (V) | | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 87 | (K) | | |
| 88 | (K) | | |
| 89 | (L) | | |
| 90 | (W) | | Allocated per Total Operating Reserves. |
| 91 | (X) | | Allocated per Total of Accounts 281, 282, and 283. |
| 93 | (G) | | |
| 94 | (H) | | |
| 95 | (I) | | |
| 98 | (G) | | |
| 99 | (H) | | |
| 100 | (I) | | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 1,693,435 | 869 | 136,928 | 232,169 | 682,707 | 172,404 | 5,792 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 952,436 | 495 | 42,982 | 110,402 | 428,752 | 135,147 | 5,715 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 2,645,871 | 1,364 | 179,910 | 342,571 | 1,111,459 | 307,551 | 11,506 |
| 4 | SCG FUEL REVENUE | 8,999 | 3,292 | 2 | 148 | 380 | 1,479 | 467 | 20 |
| 5 | SCG VOM REVENUE | 589 | 215 | 0 | 10 | 25 | 97 | 31 | 1 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 353 | 0 | 17 | 37 | 131 | 38 | 1 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 53 | 0 | 2 | 6 | 23 | 7 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 83 | 0 | 4 | 9 | 37 | 12 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 5,876 | 3 | 264 | 678 | 2,637 | 832 | 35 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 933 | 0 | 42 | 108 | 419 | 132 | 6 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 36,934 | 19 | 1,660 | 4,265 | 16,579 | 5,232 | 223 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 2,328 | 1 | 105 | 269 | 1,044 | 330 | 14 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 2,039 | 1 | 96 | 213 | 763 | 224 | 9 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 85 | 0 | 4 | 9 | 31 | 9 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 998,538 | 519 | 45,054 | 115,725 | 449,447 | 141,678 | 5,993 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 1,699,524 | 871 | 137,208 | 232,845 | 685,252 | 173,187 | 5,823 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 2,698,062 | 1,390 | 182,262 | 348,570 | 1,134,699 | 314,865 | 11,815 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (497) | 0 | (25) | (54) | (186) | (52) | (2) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (497) | 0 | (25) | (54) | (186) | (52) | (2) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 13,479 | 7 | 995 | 446 | 256 | 5 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 40,646 | 22 | 2,965 | 1,335 | 735 | 10 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 763 | 0 | 36 | 80 | 285 | 83 | 3 |
| 41 | TRANSMISSION | 1,759 | 772 | 0 | 40 | 85 | 291 | 80 | 4 |
| 42 | DISTRIBUTION | 33,558 | 18,958 | 19 | 1,444 | 1,591 | 3,893 | 826 | 33 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 20,493 | 19 | 1,520 | 1,756 | 4,469 | 989 | 40 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 20,493 | 19 | 1,520 | 1,756 | 4,469 | 989 | 40 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 20,909 | 38,767 | 21,552 | 1,852 | 366 | 14,888 | 11,171 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 12,567 | 20,484 | 12,972 | 1,503 | 298 | 18,296 | 15,883 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 33,476 | 59,251 | 34,523 | 3,355 | 664 | 33,184 | 27,054 |
| 4 | SCG FUEL REVENUE | 8,999 | 43 | 71 | 45 | 5 | 1 | 63 | 55 |
| 5 | SCG VOM REVENUE | 589 | 3 | 5 | 3 | 0 | 0 | 4 | 4 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 4 | 8 | 4 | 0 | 0 | 4 | 4 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 9 | GENERATOR BACKUP SVC | 224 | 1 | 2 | 1 | 0 | 0 | 2 | 1 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 77 | 126 | 80 | 9 | 2 | 112 | 98 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 12 | 20 | 13 | 1 | 0 | 18 | 16 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 483 | 793 | 502 | 57 | 12 | 704 | 615 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 30 | 50 | 32 | 4 | 1 | 44 | 39 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 24 | 44 | 25 | 2 | 1 | 25 | 23 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 13,170 | 21,474 | 13,599 | 1,574 | 313 | 19,175 | 16,651 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 20,985 | 38,899 | 21,632 | 1,859 | 368 | 14,987 | 11,260 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 34,155 | 60,373 | 35,230 | 3,433 | 681 | 34,162 | 27,911 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (6) | (11) | (6) | 0 | 0 | (7) | (5) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (6) | (11) | (6) | 0 | 0 | (7) | (5) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 11 | 45 | 4 | 0 | 0 | 0 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 34 | 128 | 8 | 0 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 9 | 16 | 9 | 1 | 0 | 9 | 8 |
| 41 | TRANSMISSION | 1,759 | 9 | 17 | 9 | 1 | 0 | 10 | 8 |
| 42 | DISTRIBUTION | 33,558 | 153 | 277 | 119 | 7 | 3 | 57 | 28 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 171 | 310 | 137 | 9 | 3 | 76 | 44 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 171 | 310 | 137 | 9 | 3 | 76 | 44 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 3,972 | 26,086 | 364,141 | 195,801 | 67,566 | 50,998 | 35,115 | 18,709 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 3,955 | 19,649 | 485,682 | 422,793 | 67,972 | 16,046 | 10,398 | 15,342 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 7,927 | 45,735 | 849,824 | 618,595 | 135,538 | 67,043 | 45,512 | 34,052 |
| 4 | SCG FUEL REVENUE | 8,999 | 13 | 68 | 1,047 | 835 | 234 | 55 | 34 | 51 |
| 5 | SCG VOM REVENUE | 589 | 1 | 4 | 69 | 55 | 15 | 4 | 2 | 3 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 1 | 5 | 79 | 54 | 22 | 1 | 1 | 1 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 0 | 1 | 17 | 13 | 4 | 1 | 1 | 1 |
| 9 | GENERATOR BACKUP SVC | 224 | 0 | 2 | 26 | 21 | 6 | 1 | 1 | 1 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 24 | 121 | 1,867 | 1,489 | 418 | 99 | 61 | 91 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 4 | 19 | 297 | 237 | 66 | 16 | 10 | 14 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 151 | 760 | 11,739 | 9,357 | 2,627 | 620 | 385 | 571 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 9 | 48 | 739 | 589 | 165 | 39 | 24 | 36 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 6 | 30 | 461 | 313 | 131 | 7 | 4 | 6 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 0 | 1 | 19 | 13 | 5 | 0 | 0 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 4,143 | 20,598 | 500,335 | 434,474 | 71,251 | 16,820 | 10,878 | 16,055 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 3,993 | 26,196 | 365,848 | 197,096 | 67,980 | 51,067 | 35,158 | 18,771 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 8,136 | 46,794 | 866,184 | 631,571 | 139,231 | 67,886 | 46,035 | 34,827 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (1) | (8) | (112) | (65) | (30) | 0 | 0 | 0 |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (1) | (8) | (112) | (65) | (30) | 0 | 0 | 0 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 0 | 14 | 12 | 1 | 9 | 27 | 117 | 94 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 1 | 43 | 26 | 0 | 26 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 2 | 11 | 172 | 117 | 49 | 3 | 2 | 2 |
| 41 | TRANSMISSION | 1,759 | 2 | 12 | 175 | 101 | 47 | 0 | 0 | 0 |
| 42 | DISTRIBUTION | 33,558 | 26 | 172 | 2,145 | 493 | 629 | 1,085 | 606 | 157 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 30 | 195 | 2,492 | 711 | 725 | 1,088 | 608 | 159 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 30 | 195 | 2,492 | 711 | 725 | 1,088 | 608 | 159 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 8,781 | 130,312 | 635 | 5,964 | 1,002 | 968 | 3,943,857 | 0 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 3,173 | 158,770 | 2,092 | 4,616 | 793 | 230 | 2,969,443 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 11,953 | 289,082 | 2,727 | 10,580 | 1,794 | 1,199 | 6,913,301 | 0 |
| 4 | SCG FUEL REVENUE | 8,999 | 11 | 550 | 7 | 16 | 3 | 1 | 8,996 | 3 |
| 5 | SCG VOM REVENUE | 589 | 1 | 36 | 0 | 1 | 0 | 0 | 589 | 0 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 1 | 42 | 0 | 1 | 0 | 0 | 809 | 0 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 0 | 9 | 0 | 0 | 0 | 0 | 143 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 0 | 14 | 0 | 0 | 0 | 0 | 224 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 19 | 980 | 13 | 28 | 5 | 1 | 16,045 | 6 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,681 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 3 | 156 | 2 | 5 | 1 | 0 | 2,550 | 1 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,918 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,359 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,851 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,587 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,095 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,518 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 948 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,129 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 118 | 6,161 | 79 | 179 | 31 | 9 | 100,865 | 35 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 7 | 388 | 5 | 11 | 2 | 1 | 6,354 | 2 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 4 | 242 | 3 | 9 | 1 | 0 | 4,706 | 2 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,822 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,214 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,608 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 0 | 10 | 0 | 0 | 0 | 0 | 192 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 3,321 | 166,461 | 2,191 | 4,839 | 832 | 241 | 3,095,349 | 167,319 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 8,797 | 131,209 | 645 | 5,991 | 1,006 | 969 | 3,959,424 | 193,788 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 12,117 | 297,670 | 2,836 | 10,830 | 1,837 | 1,211 | 7,054,774 | 361,107 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (1) | (57) | (1) | (2) | 0 | 0 | (1,128) | (1) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (1) | (57) | (1) | (2) | 0 | 0 | (1,128) | 110 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 75 | 3 | 13 | 12 | 2 | 2 | 15,629 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 229 | 5 | 0 | 36 | 5 | 5 | 46,259 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 1 | 90 | 1 | 3 | 1 | 0 | 1,756 | 1 |
| 41 | TRANSMISSION | 1,759 | 1 | 89 | 1 | 3 | 1 | 0 | 1,758 | 1 |
| 42 | DISTRIBUTION | 33,558 | 42 | 592 | 15 | 150 | 20 | 9 | 33,549 | 9 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 44 | 771 | 17 | 156 | 22 | 9 | 37,063 | 11 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 44 | 771 | 17 | 156 | 22 | 9 | 37,063 | 35 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 19,252 | 11 | 985 | 2,112 | 7,259 | 2,017 | 94 |
| 49 | AMEA ANCILLARY | 239 | 108 | 0 | 5 | 11 | 39 | 11 | 1 |
| 50 | TSA - SCHERER 4 | 17,482 | 7,649 | 4 | 391 | 839 | 2,884 | 801 | 38 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 6 | 0 | 0 | 0 | 1 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 207 | 0 | 11 | 23 | 78 | 22 | 1 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 2,083 | 2 | 159 | 175 | 428 | 91 | 4 |
| 54 | CHART METERING EQUIPMENT | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 806 | 0 | 38 | 84 | 301 | 88 | 3 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 126 | 0 | 6 | 13 | 47 | 14 | 1 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 1,329 | 1 | 68 | 146 | 501 | 139 | 7 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 1,925 | 2 | 147 | 162 | 396 | 84 | 3 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 135 | 0 | 6 | 14 | 51 | 15 | 1 |
| 60 | ENERLINK | 17 | 7 | 0 | 0 | 1 | 3 | 1 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 307 | 0 | 25 | 42 | 123 | 31 | 1 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 19 | 0 | 1 | 2 | 7 | 2 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 16 | 0 | 1 | 1 | 5 | 2 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 257 | 0 | 12 | 27 | 96 | 28 | 1 |
| 70 | MATERIALS & SUPPLIES | 223 | 106 | 0 | 7 | 10 | 33 | 9 | 0 |
| 71 | REVENUE | 2,076 | 795 | 0 | 54 | 103 | 334 | 92 | 3 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 1,158 | 0 | 73 | 140 | 463 | 129 | 4 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 35,134 | 20 | 1,916 | 3,765 | 12,586 | 3,447 | 158 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 109,255 | 68 | 7,371 | 7,248 | 17,860 | 4,399 | 196 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 2,807,317 | 1,458 | 189,633 | 355,818 | 1,152,559 | 319,264 | 12,011 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 218 | 430 | 231 | 17 | 5 | 253 | 196 |
| 49 | AMEA ANCILLARY | 239 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 50 | TSA - SCHERER 4 | 17,482 | 86 | 171 | 92 | 7 | 2 | 101 | 78 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 2 | 5 | 2 | 0 | 0 | 3 | 2 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 17 | 30 | 13 | 1 | 0 | 6 | 3 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 9 | 17 | 10 | 1 | 0 | 10 | 9 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 1 | 3 | 2 | 0 | 0 | 2 | 1 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 15 | 30 | 16 | 1 | 0 | 17 | 14 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 16 | 28 | 12 | 1 | 0 | 6 | 3 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 2 | 3 | 2 | 0 | 0 | 2 | 2 |
| 60 | ENERLINK | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 4 | 7 | 4 | 0 | 0 | 3 | 2 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 3 | 5 | 3 | 0 | 0 | 3 | 3 |
| 70 | MATERIALS & SUPPLIES | 223 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 71 | REVENUE | 2,076 | 10 | 18 | 10 | 1 | 0 | 10 | 8 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 14 | 25 | 14 | 1 | 0 | 14 | 12 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 385 | 751 | 399 | 29 | 7 | 418 | 323 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 595 | 1,223 | 542 | 38 | 10 | 487 | 362 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 34,750 | 61,596 | 35,772 | 3,471 | 691 | 34,649 | 28,273 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 56 | 304 | 4,376 | 2,550 | 1,182 | 14 | 9 | 13 |
| 49 | AMEA ANCILLARY | 239 | 0 | 2 | 24 | 14 | 6 | 0 | 0 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 22 | 121 | 1,739 | 1,013 | 469 | 6 | 3 | 5 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 1 | 3 | 47 | 27 | 13 | 0 | 0 | 0 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 3 | 19 | 236 | 54 | 69 | 119 | 67 | 17 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 2 | 12 | 182 | 124 | 52 | 3 | 2 | 3 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 0 | 2 | 28 | 19 | 8 | 0 | 0 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 4 | 21 | 302 | 176 | 82 | 1 | 1 | 1 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 3 | 18 | 218 | 50 | 64 | 110 | 62 | 16 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 0 | 2 | 31 | 21 | 9 | 0 | 0 | 0 |
| 60 | ENERLINK | 17 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 1 | 5 | 66 | 35 | 12 | 9 | 6 | 3 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 0 | 4 | 3 | 1 | 0 | 0 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 0 | 3 | 2 | 1 | 0 | 0 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 1 | 4 | 58 | 39 | 16 | 1 | 1 | 1 |
| 70 | MATERIALS & SUPPLIES | 223 | 0 | 1 | 20 | 12 | 6 | 1 | 1 | 0 |
| 71 | REVENUE | 2,076 | 2 | 14 | 255 | 186 | 41 | 20 | 14 | 10 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 3 | 19 | 333 | 237 | 63 | 22 | 16 | 11 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 95 | 528 | 7,592 | 4,328 | 2,031 | 284 | 166 | 69 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 125 | 772 | 10,010 | 4,975 | 2,761 | 1,399 | 891 | 322 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 8,261 | 47,566 | 876,194 | 636,546 | 141,992 | 69,285 | 46,926 | 35,149 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 33 | 2,239 | 22 | 87 | 13 | 3 | 43,981 | 24 |
| 49 | AMEA ANCILLARY | 239 | 0 | 12 | 0 | 0 | 0 | 0 | 239 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 13 | 889 | 9 | 35 | 5 | 1 | 17,473 | 9 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 0 | 24 | 0 | 1 | 0 | 0 | 472 | (0) |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 5 | 65 | 2 | 16 | 2 | 1 | 3,687 | 1 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 55 | LAKE RENTS | 1,860 | 2 | 96 | 1 | 3 | 1 | 0 | 1,859 | 1 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 0 | 15 | 0 | 1 | 0 | 0 | 289 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 2 | 155 | 2 | 6 | 1 | 0 | 3,038 | 2 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 4 | 60 | 2 | 15 | 2 | 1 | 3,410 | 2 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 0 | 16 | 0 | 1 | 0 | 0 | 313 | 0 |
| 60 | ENERLINK | 17 | 0 | 1 | 0 | 0 | 0 | 0 | 17 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 2 | 24 | 0 | 1 | 0 | 0 | 713 | 0 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 2 | 0 | 0 | 0 | 0 | 41 | (0) |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 2 | 0 | 0 | 0 | 0 | 33 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,182 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 0 | 30 | 0 | 1 | 0 | 0 | 590 | (0) |
| 70 | MATERIALS & SUPPLIES | 223 | 0 | 10 | 0 | 1 | 0 | 0 | 223 | (0) |
| 71 | REVENUE | 2,076 | 4 | 87 | 1 | 3 | 1 | 0 | 2,076 | (0) |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 4 | 127 | 1 | 5 | 1 | 0 | 2,889 | (1) |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 65 | 3,727 | 39 | 171 | 25 | 6 | 78,464 | 22,269 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 412 | 4,449 | 68 | 373 | 54 | 22 | 176,287 | 22,414 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 12,529 | 302,119 | 2,904 | 11,203 | 1,891 | 1,233 | 7,231,060 | 383,521 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 5 | (B) | |
| 6 | (C) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 7 | (D) | Direct assignment to Total All Other Service. |
| 8 | (B) | |
| 9 | (B) | |
| 10 | (B) | |
| 11 | (D) | |
| 12 | (B) | |
| 13 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (E) | |
| 15 | (E) | |
| 16 | (F) | Direct assignment to City of Dalton. |
| 17 | (F) | |
| 18 | (F) | |
| 19 | (G) | Direct assignment to Hampton. |
| 20 | (G) | |
| 21 | (G) | |
| 22 | (B) | |
| 23 | (B) | |
| 24 | (C) | |
| 25 | (H) | Direct assignment to Unit Power Sales. |
| 26 | (H) | |
| 27 | (H) | |
| 28 | (D) | |
| 29 | (C) | |
| 33 | (I) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 34 | (H) | |
| 35 | (F) | |
| 36 | (D) | |
| 38 | (J) | Allocated per the average number of customers from Schedule 2.60. |
| 39 | (K) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 40 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 41 | (M) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 42 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 44 | (H) | |
| 45 | (F) | |
| 46 | (D) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (I) | |
| 49 | (I) | |
| 50 | (I) | |
| 51 | (I) | |
| 52 | (I) | |
| 53 | (O) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 54 | (P) | Allocated per Total Account 370 from Schedule 2.00. |
| 55 | (Q) | Allocated per Hydro Land from Schedule 2.00. |
| 56 | (Q) | |
| 57 | (I) | |
| 58 | (L) | |
| 59 | (R) | Allocated per Coal Inventory from Schedule 2.02. |
| 60 | (S) | Allocated per Total Retail Revenue from Sales. |
| 61 | (T) | Allocated on Retail Base Revenue from Sales. |
| 62 | (C) | |
| 63 | (D) | |
| 64 | (C) | |
| 65 | (D) | |
| 66 | (H) | |
| 67 | (F) | |
| 68 | (D) | |
| 69 | (U) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 70 | (V) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 71 | (S) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 998,538 | 519 | 45,054 | 115,725 | 449,447 | 141,678 | 5,993 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 45,004 | 23 | 2,022 | 5,196 | 20,200 | 6,375 | 271 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (18,465) | (9) | (864) | (1,975) | (7,205) | (2,152) | (86) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 1,025,077 | 533 | 46,212 | 118,946 | 462,442 | 145,901 | 6,178 |
| 12 | DEMAND COMPONENT | 379,483 | 164,312 | 83 | 7,778 | 17,193 | 61,476 | 18,023 | 702 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 164,312 | 83 | 7,778 | 17,193 | 61,476 | 18,023 | 702 |
| 17 | GENERATION EXPENSE | 3,598,760 | 1,189,389 | 616 | 53,990 | 136,139 | 523,918 | 163,924 | 6,880 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 1,189,389 | 616 | 53,990 | 136,139 | 523,918 | 163,924 | 6,880 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 161,476 | 81 | 7,644 | 16,896 | 60,415 | 17,712 | 690 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 20,253 | 11 | 910 | 2,338 | 9,090 | 2,869 | 122 |
| 24 | PURCHASED POWER | 428,258 | 181,729 | 92 | 8,554 | 19,234 | 69,505 | 20,581 | 812 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 181,729 | 92 | 8,554 | 19,234 | 69,505 | 20,581 | 812 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 2,937 | 1 | 139 | 307 | 1,099 | 322 | 13 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 2,937 | 1 | 139 | 307 | 1,099 | 322 | 13 |
| 34 | ACCOUNT 557 | 20,155 | 8,728 | 4 | 413 | 913 | 3,265 | 957 | 37 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 11,665 | 5 | 552 | 1,220 | 4,364 | 1,279 | 50 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 1,382,783 | 713 | 63,096 | 156,593 | 597,787 | 185,784 | 7,742 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 1,382,783 | 713 | 63,096 | 156,593 | 597,787 | 185,784 | 7,742 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 13,170 | 21,474 | 13,599 | 1,574 | 313 | 19,175 | 16,651 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 589 | 966 | 612 | 69 | 14 | 857 | 749 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (222) | (397) | (233) | (22) | (5) | (253) | (227) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 13,537 | 22,043 | 13,978 | 1,621 | 322 | 19,779 | 17,173 |
| 12 | DEMAND COMPONENT | 379,483 | 1,927 | 3,532 | 2,034 | 181 | 41 | 2,012 | 1,830 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 1,927 | 3,532 | 2,034 | 181 | 41 | 2,012 | 1,830 |
| 17 | GENERATION EXPENSE | 3,598,760 | 15,464 | 25,575 | 16,012 | 1,802 | 363 | 21,791 | 19,003 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 15,464 | 25,575 | 16,012 | 1,802 | 363 | 21,791 | 19,003 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 1,894 | 3,471 | 1,999 | 178 | 41 | 1,978 | 1,799 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 265 | 435 | 275 | 31 | 6 | 386 | 337 |
| 24 | PURCHASED POWER | 428,258 | 2,159 | 3,906 | 2,274 | 209 | 47 | 2,364 | 2,136 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 2,159 | 3,906 | 2,274 | 209 | 47 | 2,364 | 2,136 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 34 | 63 | 36 | 3 | 1 | 36 | 33 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 34 | 63 | 36 | 3 | 1 | 36 | 33 |
| 34 | ACCOUNT 557 | 20,155 | 102 | 188 | 108 | 10 | 2 | 107 | 97 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 136 | 251 | 144 | 13 | 3 | 143 | 130 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 17,759 | 29,732 | 18,430 | 2,024 | 413 | 24,298 | 21,269 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 17,759 | 29,732 | 18,430 | 2,024 | 413 | 24,298 | 21,269 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 4,143 | 20,598 | 500,335 | 434,474 | 71,251 | 16,820 | 10,878 | 16,055 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 183 | 926 | 14,302 | 11,401 | 3,201 | 755 | 469 | 696 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (59) | (296) | (4,537) | (3,235) | (1,213) | (116) | (72) | (107) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 25,306 | 19,014 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 4,267 | 21,228 | 535,406 | 461,654 | 73,239 | 17,459 | 11,275 | 16,644 |
| 12 | DEMAND COMPONENT | 379,483 | 490 | 2,429 | 37,136 | 25,268 | 10,545 | 563 | 352 | 520 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 490 | 2,429 | 37,136 | 25,268 | 10,545 | 563 | 352 | 520 |
| 17 | GENERATION EXPENSE | 3,598,760 | 4,757 | 23,657 | 572,542 | 486,922 | 83,784 | 18,022 | 11,627 | 17,164 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 4,757 | 23,657 | 572,542 | 486,922 | 83,784 | 18,022 | 11,627 | 17,164 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 481 | 2,387 | 36,496 | 24,832 | 10,363 | 553 | 346 | 511 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 83 | 417 | 6,436 | 5,130 | 1,440 | 340 | 211 | 313 |
| 24 | PURCHASED POWER | 428,258 | 564 | 2,804 | 42,932 | 29,962 | 11,803 | 893 | 557 | 824 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 564 | 2,804 | 42,932 | 29,962 | 11,803 | 893 | 557 | 824 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 9 | 43 | 664 | 452 | 188 | 10 | 6 | 9 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 9 | 43 | 664 | 452 | 188 | 10 | 6 | 9 |
| 34 | ACCOUNT 557 | 20,155 | 26 | 129 | 1,972 | 1,342 | 560 | 30 | 19 | 28 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 35 | 172 | 2,636 | 1,794 | 748 | 40 | 25 | 37 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 5,356 | 26,633 | 618,110 | 518,678 | 96,335 | 18,955 | 12,209 | 18,025 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 5,356 | 26,633 | 618,110 | 518,678 | 96,335 | 18,955 | 12,209 | 18,025 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 3,321 | 166,461 | 2,191 | 4,839 | 832 | 241 | 3,095,349 | 992 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 144 | 7,507 | 96 | 218 | 37 | 11 | 122,893 | 43 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (41) | (2,384) | (27) | (81) | (14) | (4) | (44,301) | (18) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 44,319 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,955 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,414 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,587 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,527 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,820 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,139 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 3,424 | 171,584 | 2,260 | 4,976 | 855 | 248 | 3,218,260 | 178,459 |
| 12 | DEMAND COMPONENT | 379,483 | 318 | 19,515 | 212 | 701 | 117 | 32 | 379,322 | 161 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,152 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,102 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,598 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 318 | 19,515 | 212 | 701 | 117 | 32 | 379,322 | 23,013 |
| 17 | GENERATION EXPENSE | 3,598,760 | 3,742 | 191,099 | 2,472 | 5,677 | 972 | 280 | 3,597,582 | 1,178 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,111 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,216 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 147,967 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 3,742 | 191,099 | 2,472 | 5,677 | 972 | 280 | 3,597,582 | 201,472 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 312 | 19,178 | 208 | 689 | 115 | 32 | 372,777 | 158 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 65 | 3,378 | 43 | 98 | 17 | 5 | 55,304 | 19 |
| 24 | PURCHASED POWER | 428,258 | 377 | 22,556 | 251 | 787 | 132 | 37 | 428,081 | 177 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,718 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 377 | 22,556 | 251 | 787 | 132 | 37 | 428,081 | 8,895 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 6 | 349 | 4 | 13 | 2 | 1 | 6,780 | 3 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 760 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 6 | 349 | 4 | 13 | 2 | 1 | 6,780 | 763 |
| 34 | ACCOUNT 557 | 20,155 | 17 | 1,036 | 11 | 37 | 6 | 2 | 20,146 | 9 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 23 | 1,385 | 15 | 50 | 8 | 3 | 26,926 | 12 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 4,142 | 215,040 | 2,738 | 6,514 | 1,112 | 320 | 4,052,589 | 1,367 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,871 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,216 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156,685 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 4,142 | 215,040 | 2,738 | 6,514 | 1,112 | 320 | 4,052,589 | 211,139 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 3,928 | 2 | 202 | 432 | 1,482 | 407 | 18 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 7,083 | 4 | 364 | 778 | 2,670 | 729 | 32 |
| 43 | 562-STATION EXPENSE | 575 | 255 | 0 | 13 | 28 | 96 | 26 | 1 |
| 44 | 563-OVERHEAD LINES | 747 | 326 | 0 | 17 | 36 | 123 | 34 | 2 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (240) | 0 | (12) | (26) | (90) | (25) | (1) |
| 47 | 566-MISCELLANEOUS | 3,689 | 1,615 | 1 | 83 | 177 | 609 | 169 | 8 |
| 48 | 567-RENTS | 5,222 | 2,286 | 1 | 118 | 252 | 863 | 239 | 11 |
| 49 | TOTAL OPERATIONS | 34,577 | 15,253 | 8 | 785 | 1,677 | 5,753 | 1,579 | 71 |
| | MAINTENANCE | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 4,288 | 2 | 219 | 470 | 1,616 | 448 | 20 |
| 51 | 569-STRUCTURES | 1,614 | 715 | 0 | 36 | 78 | 269 | 74 | 3 |
| 52 | 570-STATION EXPENSE | 15,841 | 7,004 | 4 | 356 | 765 | 2,636 | 727 | 31 |
| 53 | 571-OVERHEAD LINES | 26,782 | 11,660 | 7 | 599 | 1,283 | 4,401 | 1,226 | 60 |
| 54 | 572-UNDERGROUND LINES | 20 | 10 | 0 | 0 | 1 | 3 | 1 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 51 | 0 | 3 | 6 | 19 | 5 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 23,728 | 13 | 1,213 | 2,603 | 8,944 | 2,481 | 114 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 38,981 | 21 | 1,998 | 4,280 | 14,697 | 4,060 | 185 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (14,062) | (8) | (721) | (1,544) | (5,303) | (1,466) | (67) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (2,031) | (1) | (104) | (223) | (765) | (209) | (9) |
| 61 | REMOVE DALTON EXPENSE | (6) | (4) | 0 | 0 | 0 | (1) | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | (25) | 0 | (1) | (2) | (8) | (2) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 22,859 | 12 | 1,172 | 2,511 | 8,620 | 2,383 | 109 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 22,859 | 12 | 1,172 | 2,511 | 8,620 | 2,383 | 109 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 5,026 | 4 | 736 | 686 | 1,184 | 199 | 8 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 7,373 | 8 | 385 | 778 | 2,567 | 627 | 26 |
| 70 | 582 - STATION EXPENSE | 2,063 | 910 | 1 | 48 | 101 | 343 | 93 | 5 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1,421 | 1 | 94 | 83 | 188 | 40 | 2 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 3,916 | 4 | 215 | 376 | 1,195 | 285 | 12 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 13,234 | 7 | 4,288 | 3,273 | 2,947 | 56 | 1 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2,385 | 1 | 193 | 82 | 51 | 1 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 11,615 | 11 | 885 | 975 | 2,384 | 506 | 20 |
| 77 | 589 - RENTS | 3,213 | 1,817 | 2 | 138 | 152 | 373 | 79 | 3 |
| 78 | TOTAL OPERATIONS | 90,764 | 47,697 | 39 | 6,982 | 6,506 | 11,232 | 1,886 | 77 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 44 | 88 | 46 | 3 | 1 | 48 | 42 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 79 | 159 | 83 | 6 | 2 | 82 | 78 |
| 43 | 562-STATION EXPENSE | 575 | 3 | 6 | 3 | 0 | 0 | 3 | 3 |
| 44 | 563-OVERHEAD LINES | 747 | 4 | 7 | 4 | 0 | 0 | 5 | 3 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (3) | (5) | (3) | 0 | 0 | (3) | (3) |
| 47 | 566-MISCELLANEOUS | 3,689 | 18 | 36 | 19 | 1 | 0 | 21 | 16 |
| 48 | 567-RENTS | 5,222 | 26 | 51 | 27 | 2 | 1 | 30 | 23 |
| 49 | TOTAL OPERATIONS | 34,577 | 171 | 342 | 179 | 12 | 4 | 186 | 162 |
| | MAINTENANCE | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 49 | 96 | 51 | 4 | 1 | 56 | 44 |
| 51 | 569-STRUCTURES | 1,614 | 8 | 16 | 8 | 1 | 0 | 8 | 8 |
| 52 | 570-STATION EXPENSE | 15,841 | 79 | 156 | 83 | 6 | 2 | 82 | 76 |
| 53 | 571-OVERHEAD LINES | 26,782 | 132 | 261 | 141 | 10 | 3 | 162 | 114 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 56 | TOTAL MAINTENANCE | 54,161 | 269 | 530 | 284 | 21 | 6 | 309 | 243 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 440 | 872 | 463 | 33 | 10 | 495 | 405 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (159) | (315) | (167) | (12) | (3) | (179) | (146) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (23) | (45) | (24) | (2) | (1) | (24) | (22) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 258 | 512 | 272 | 19 | 6 | 292 | 237 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 258 | 512 | 272 | 19 | 6 | 292 | 237 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 45 | 111 | 32 | 2 | 1 | 14 | 5 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 113 | 154 | 85 | 6 | 2 | 44 | 7 |
| 70 | 582 - STATION EXPENSE | 2,063 | 10 | 20 | 11 | 1 | 0 | 11 | 8 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 8 | 13 | 6 | 0 | 0 | 2 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 52 | 73 | 39 | 3 | 1 | 19 | 3 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 88 | 477 | 49 | 0 | 0 | 2 | 1 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 94 | 169 | 73 | 4 | 2 | 35 | 17 |
| 77 | 589 - RENTS | 3,213 | 15 | 26 | 11 | 1 | 0 | 5 | 3 |
| 78 | TOTAL OPERATIONS | 90,764 | 427 | 1,051 | 307 | 17 | 6 | 132 | 44 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 12 | 62 | 854 | 514 | 242 | 2 | 2 | 2 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 21 | 112 | 1,495 | 922 | 438 | 4 | 3 | 4 |
| 43 | 562-STATION EXPENSE | 575 | 1 | 4 | 54 | 34 | 16 | 0 | 0 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 1 | 5 | 76 | 43 | 20 | 0 | 0 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (1) | (4) | (50) | (31) | (15) | 0 | 0 | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 5 | 25 | 367 | 214 | 99 | 1 | 1 | 1 |
| 48 | 567-RENTS | 5,222 | 7 | 36 | 520 | 299 | 140 | 1 | 1 | 1 |
| 49 | TOTAL OPERATIONS | 34,577 | 46 | 240 | 3,316 | 1,995 | 940 | 8 | 7 | 8 |
| | MAINTENANCE | | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 12 | 68 | 969 | 567 | 263 | 3 | 2 | 3 |
| 51 | 569-STRUCTURES | 1,614 | 2 | 11 | 153 | 94 | 44 | 1 | 0 | 1 |
| 52 | 570-STATION EXPENSE | 15,841 | 20 | 110 | 1,497 | 926 | 434 | 7 | 4 | 6 |
| 53 | 571-OVERHEAD LINES | 26,782 | 34 | 185 | 2,728 | 1,542 | 711 | 6 | 4 | 6 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 1 | 12 | 7 | 3 | 0 | 0 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 68 | 375 | 5,361 | 3,137 | 1,456 | 17 | 10 | 16 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 114 | 615 | 8,677 | 5,132 | 2,396 | 25 | 17 | 24 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (41) | (222) | (3,140) | (1,853) | (865) | (9) | (6) | (9) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 17,788 | 14,245 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (6) | (32) | (428) | (264) | (125) | (1) | (1) | (1) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | 0 | (4) | (3) | (1) | 0 | 0 | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 67 | 361 | 22,892 | 17,257 | 1,405 | 15 | 10 | 14 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 67 | 361 | 22,892 | 17,257 | 1,405 | 15 | 10 | 14 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 6 | 55 | 549 | 109 | 160 | 257 | 140 | 37 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 18 | 109 | 1,851 | 310 | 487 | 136 | 84 | 124 |
| 70 | 582 - STATION EXPENSE | 2,063 | 3 | 15 | 206 | 107 | 55 | 1 | 1 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1 | 8 | 113 | 17 | 32 | 11 | 14 | 15 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 8 | 51 | 831 | 134 | 223 | 64 | 43 | 61 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 1,199 | 615 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 3 | 157 | 136 | 10 | 113 | 0 | 0 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 0 | 3 | 3 | 0 | 2 | 0 | 0 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 16 | 106 | 1,314 | 302 | 385 | 664 | 371 | 96 |
| 77 | 589 - RENTS | 3,213 | 2 | 17 | 205 | 47 | 60 | 104 | 58 | 15 |
| 78 | TOTAL OPERATIONS | 90,764 | 57 | 521 | 5,208 | 1,036 | 1,517 | 2,436 | 1,326 | 349 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 7 | 436 | 5 | 17 | 3 | 0 | 8,901 | 5 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 12 | 762 | 8 | 32 | 5 | 1 | 15,968 | 9 |
| 43 | 562-STATION EXPENSE | 575 | 0 | 28 | 0 | 1 | 0 | 0 | 575 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 1 | 39 | 0 | 1 | 0 | 0 | 747 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | 0 | (26) | 0 | (1) | 0 | 0 | (539) | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 3 | 188 | 2 | 7 | 1 | 0 | 3,687 | 2 |
| 48 | 567-RENTS | 5,222 | 4 | 265 | 3 | 10 | 2 | 0 | 5,219 | 3 |
| 49 | TOTAL OPERATIONS | 34,577 | 27 | 1,692 | 18 | 67 | 11 | 1 | 34,558 | 19 |
| | MAINTENANCE | | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 7 | 495 | 5 | 19 | 3 | 1 | 9,781 | 5 |
| 51 | 569-STRUCTURES | 1,614 | 1 | 78 | 1 | 3 | 0 | 0 | 1,613 | 1 |
| 52 | 570-STATION EXPENSE | 15,841 | 12 | 765 | 8 | 31 | 5 | 1 | 15,833 | 8 |
| 53 | 571-OVERHEAD LINES | 26,782 | 20 | 1,396 | 13 | 53 | 8 | 2 | 26,767 | 15 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 6 | 0 | 0 | 0 | 0 | 118 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 40 | 2,741 | 27 | 106 | 16 | 4 | 54,132 | 29 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 67 | 4,433 | 45 | 173 | 27 | 5 | 88,690 | 48 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (24) | (1,605) | (16) | (62) | (10) | (2) | (32,016) | (17) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 32,033 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (4) | (218) | (2) | (9) | (1) | 0 | (4,575) | (3) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | 0 | 0 | 0 | 0 | (6) | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | (2) | 0 | 0 | 0 | 0 | (48) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 39 | 2,608 | 27 | 102 | 16 | 3 | 84,078 | 28 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,578 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 39 | 2,608 | 27 | 102 | 16 | 3 | 84,078 | 4,660 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 8 | 132 | 3 | 46 | 7 | 3 | 9,565 | 2 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 11 | 368 | 8 | 121 | 15 | 6 | 15,823 | 9 |
| 70 | 582 - STATION EXPENSE | 2,063 | 2 | 102 | 1 | 5 | 1 | 0 | 2,062 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 6 | 23 | 1 | 9 | 1 | 1 | 2,110 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 8 | 166 | 4 | 56 | 7 | 3 | 7,852 | 4 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 1,814 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 0 | 39 | 0 | 87 | 23 | 13 | 25,004 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 14 | 0 | 0 | 3 | 0 | 0 | 2,749 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 26 | 363 | 9 | 92 | 12 | 5 | 20,551 | 5 |
| 77 | 589 - RENTS | 3,213 | 4 | 57 | 1 | 14 | 2 | 1 | 3,212 | 1 |
| 78 | TOTAL OPERATIONS | 90,764 | 79 | 1,250 | 27 | 433 | 68 | 32 | 90,742 | 22 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 7,072 | 5 | 533 | 541 | 1,283 | 275 | 11 |
| 80 | 591 - STRUCTURES | 709 | 316 | 0 | 16 | 35 | 119 | 32 | 1 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 4,056 | 2 | 212 | 449 | 1,526 | 415 | 21 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 41,777 | 30 | 2,773 | 2,429 | 5,539 | 1,171 | 45 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 7,160 | 7 | 394 | 688 | 2,185 | 520 | 21 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 1,998 | 2 | 153 | 204 | 573 | 105 | 3 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 2,492 | 1 | 807 | 616 | 554 | 10 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (257) | 0 | (20) | (22) | (53) | (11) | 0 |
| 88 | MAINTENANCE | 117,799 | 64,614 | 47 | 4,868 | 4,940 | 11,726 | 2,517 | 102 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 112,311 | 86 | 11,850 | 11,446 | 22,958 | 4,403 | 179 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2,977 | 2 | 220 | 99 | 59 | 5 | 0 |
| 91 | 902 - METER READING | 32,481 | 28,600 | 16 | 2,115 | 951 | 545 | 10 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 71,244 | 39 | 5,267 | 2,377 | 1,435 | 199 | 5 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 25,009 | 14 | 1,847 | 828 | 475 | 9 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 77 | 0 | 6 | 3 | 1 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 127,907 | 71 | 9,455 | 4,258 | 2,515 | 223 | 5 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 11,905 | 7 | 8,355 | 3,611 | 3,483 | 186 | 1 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 390 | 0 | 93 | 40 | 38 | 2 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 779 | 0 | 64 | 24 | 16 | 0 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 13,074 | 7 | 8,512 | 3,675 | 3,537 | 188 | 1 |
| | SALES | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 11,750 | 6 | 8,011 | 3,356 | 3,972 | 251 | 1 |
| 102 | 913 - ADVERTISING | 24 | 0 | 0 | 8 | 4 | 7 | 1 | 0 |
| 103 | TOTAL SALES | 32,100 | 11,750 | 6 | 8,019 | 3,360 | 3,979 | 252 | 1 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 52 | 92 | 39 | 2 | 1 | 19 | 7 |
| 80 | 591 - STRUCTURES | 709 | 4 | 7 | 4 | 0 | 0 | 4 | 3 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 46 | 91 | 49 | 3 | 1 | 50 | 38 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 240 | 391 | 172 | 10 | 4 | 68 | 12 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 95 | 133 | 72 | 5 | 2 | 35 | 5 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 24 | 38 | 17 | 1 | 0 | 1 | 1 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 17 | 90 | 9 | 0 | 0 | 0 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (2) | (4) | (2) | 0 | 0 | (1) | 0 |
| 88 | MAINTENANCE | 117,799 | 476 | 838 | 360 | 21 | 8 | 176 | 66 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 903 | 1,889 | 667 | 38 | 14 | 308 | 110 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2 | 10 | 2 | 0 | 0 | 1 | 0 |
| 91 | 902 - METER READING | 32,481 | 24 | 95 | 8 | 0 | 0 | 0 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 60 | 238 | 49 | 3 | 0 | 21 | 11 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 20 | 83 | 7 | 0 | 0 | 0 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 106 | 426 | 66 | 3 | 0 | 22 | 11 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 66 | 608 | 148 | 3 | 0 | 18 | 4 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 1 | 7 | 1 | 0 | 0 | 0 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 68 | 618 | 149 | 3 | 0 | 18 | 4 |
| | SALES | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 49 | 692 | 199 | 4 | 0 | 26 | 5 |
| 102 | 913 - ADVERTISING | 24 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 49 | 693 | 199 | 4 | 0 | 26 | 5 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 8 | 56 | 748 | 156 | 212 | 921 | 504 | 70 |
| 80 | 591 - STRUCTURES | 709 | 1 | 5 | 68 | 38 | 19 | 0 | 0 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 12 | 65 | 916 | 478 | 247 | 4 | 3 | 4 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 36 | 242 | 3,331 | 496 | 943 | 321 | 401 | 433 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 15 | 93 | 1,519 | 246 | 408 | 116 | 79 | 111 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 4 | 25 | 255 | 16 | 93 | 29 | 18 | 27 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 7,039 | 3,610 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 30 | 26 | 2 | 21 | 0 | 0 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | 0 | (2) | (29) | (7) | (9) | (15) | (8) | (2) |
| 88 | MAINTENANCE | 117,799 | 76 | 514 | 6,834 | 1,425 | 1,934 | 8,415 | 4,607 | 643 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 133 | 1,035 | 12,042 | 2,461 | 3,451 | 10,851 | 5,933 | 992 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 0 | 3 | 32 | 2 | 3 | 5 | 20 | 16 |
| 91 | 902 - METER READING | 32,481 | 0 | 30 | 26 | 2 | 18 | 0 | 0 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 6 | 76 | 1,307 | 91 | 77 | 144 | 617 | 494 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 0 | 26 | 23 | 2 | 16 | 50 | 217 | 174 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 6 | 135 | 1,389 | 97 | 114 | 199 | 855 | 684 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 1 | 87 | 602 | 107 | 52 | 124 | 527 | 422 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 0 | 1 | 7 | 1 | 1 | 8 | 40 | 31 |
| 99 | 910 - MISCELLANEOUS | 900 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 1 | 89 | 610 | 108 | 54 | 133 | 568 | 454 |
| | SALES | | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 1 | 65 | 823 | 151 | 39 | 180 | 772 | 619 |
| 102 | 913 - ADVERTISING | 24 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 1 | 65 | 825 | 151 | 39 | 180 | 772 | 619 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 25 | 186 | 7 | 53 | 7 | 3 | 12,888 | 3 |
| 80 | 591 - STRUCTURES | 709 | 1 | 34 | 0 | 2 | 0 | 0 | 709 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 7 | 454 | 5 | 21 | 3 | 1 | 9,179 | 5 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 175 | 671 | 41 | 262 | 33 | 16 | 62,062 | 14 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 15 | 303 | 7 | 103 | 13 | 5 | 14,355 | 7 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 3 | 55 | 2 | 27 | 3 | 1 | 3,678 | 0 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 10,649 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 7 | 0 | 16 | 4 | 3 | 4,705 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (1) | (8) | 0 | (2) | 0 | 0 | (455) | 0 |
| 88 | MAINTENANCE | 117,799 | 225 | 1,702 | 62 | 482 | 63 | 29 | 117,770 | 29 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 304 | 2,952 | 89 | 915 | 131 | 61 | 208,512 | 51 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 13 | 8 | 2 | 3 | 0 | 0 | 3,484 | 0 |
| 91 | 902 - METER READING | 32,481 | 0 | 7 | 0 | 26 | 4 | 4 | 32,481 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 399 | 338 | 68 | 67 | 9 | 10 | 84,651 | 0 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 140 | 6 | 24 | 23 | 3 | 4 | 29,000 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 552 | 359 | 94 | 119 | 16 | 18 | 149,705 | 0 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 454 | 254 | 78 | 163 | 55 | 70 | 31,391 | 0 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 5 | 3 | 1 | 2 | 0 | 1 | 673 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 5 | 0 | 1 | 1 | 0 | 0 | 900 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 464 | 257 | 80 | 166 | 55 | 71 | 32,964 | 0 |
| | SALES | | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 337 | 356 | 58 | 185 | 74 | 94 | 32,076 | 0 |
| 102 | 913 - ADVERTISING | 24 | 0 | 1 | 0 | 0 | 0 | 0 | 24 | 0 |
| 103 | TOTAL SALES | 32,100 | 337 | 357 | 58 | 185 | 74 | 94 | 32,100 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 36,177 | 18 | 1,712 | 3,785 | 13,535 | 3,968 | 154 |
| 105 | TRANSMISSION | 25,999 | 11,372 | 6 | 582 | 1,248 | 4,289 | 1,192 | 56 |
| 106 | DISTRIBUTION | 127,802 | 72,207 | 71 | 5,500 | 6,060 | 14,825 | 3,147 | 125 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 45,855 | 25 | 3,390 | 1,527 | 902 | 80 | 2 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 6,324 | 3 | 4,117 | 1,777 | 1,711 | 91 | 0 |
| 109 | SALES | 20,124 | 7,367 | 4 | 5,027 | 2,106 | 2,494 | 158 | 1 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 179,302 | 127 | 20,328 | 16,503 | 37,756 | 8,636 | 338 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (430) | 0 | (29) | (56) | (180) | (50) | (2) |
| 112 | RETAIL DOCKET | 1,723 | 660 | 0 | 45 | 85 | 277 | 77 | 3 |
| 113 | RETAIL NON-DOCKET | 2,383 | 1,156 | 1 | 71 | 112 | 347 | 92 | 4 |
| 114 | RETAIL OTHER | 3,749 | 1,623 | 1 | 77 | 170 | 607 | 178 | 7 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 3,009 | 2 | 164 | 311 | 1,051 | 297 | 12 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 20,538 | 10 | 972 | 2,149 | 7,685 | 2,253 | 88 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 202,849 | 139 | 21,464 | 18,963 | 46,492 | 11,186 | 438 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 202,849 | 139 | 21,464 | 18,963 | 46,492 | 11,186 | 438 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 2,159 | 1 | 109 | 256 | 955 | 294 | 12 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 2,159 | 1 | 109 | 256 | 955 | 294 | 12 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 1,875,692 | 1,035 | 123,677 | 201,063 | 686,843 | 204,713 | 8,487 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 1,875,692 | 1,035 | 123,677 | 201,063 | 686,843 | 204,713 | 8,487 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 424 | 778 | 448 | 40 | 9 | 443 | 403 |
| 105 | TRANSMISSION | 25,999 | 129 | 254 | 137 | 10 | 3 | 150 | 116 |
| 106 | DISTRIBUTION | 127,802 | 584 | 1,053 | 453 | 25 | 10 | 216 | 107 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 38 | 153 | 24 | 1 | 0 | 8 | 4 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 33 | 299 | 72 | 1 | 0 | 9 | 2 |
| 109 | SALES | 20,124 | 31 | 434 | 125 | 3 | 0 | 16 | 3 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 1,239 | 2,971 | 1,259 | 80 | 22 | 842 | 635 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (5) | (10) | (6) | (1) | 0 | (5) | (4) |
| 112 | RETAIL DOCKET | 1,723 | 8 | 15 | 9 | 1 | 0 | 8 | 7 |
| 113 | RETAIL NON-DOCKET | 2,383 | 12 | 22 | 11 | 1 | 0 | 10 | 8 |
| 114 | RETAIL OTHER | 3,749 | 19 | 35 | 20 | 2 | 0 | 20 | 18 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 34 | 62 | 34 | 3 | 0 | 33 | 29 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 241 | 442 | 254 | 23 | 5 | 252 | 229 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 1,514 | 3,475 | 1,547 | 106 | 27 | 1,127 | 893 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 1,514 | 3,475 | 1,547 | 106 | 27 | 1,127 | 893 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 28 | 47 | 29 | 3 | 1 | 38 | 34 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 28 | 47 | 29 | 3 | 1 | 38 | 34 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 20,685 | 37,392 | 21,359 | 2,201 | 461 | 26,129 | 22,563 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 20,685 | 37,392 | 21,359 | 2,201 | 461 | 26,129 | 22,563 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 108 | 535 | 8,176 | 5,563 | 2,322 | 124 | 77 | 114 |
| 105 | TRANSMISSION | 25,999 | 33 | 180 | 2,586 | 1,506 | 698 | 8 | 5 | 8 |
| 106 | DISTRIBUTION | 127,802 | 98 | 656 | 8,170 | 1,878 | 2,394 | 4,131 | 2,308 | 597 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 2 | 48 | 498 | 35 | 41 | 71 | 307 | 245 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 0 | 43 | 295 | 52 | 26 | 64 | 275 | 220 |
| 109 | SALES | 20,124 | 1 | 41 | 517 | 95 | 24 | 113 | 484 | 388 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 242 | 1,503 | 20,242 | 9,129 | 5,505 | 4,511 | 3,456 | 1,572 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (1) | (7) | (138) | (100) | (22) | (11) | (7) | (6) |
| 112 | RETAIL DOCKET | 1,723 | 2 | 11 | 212 | 154 | 34 | 17 | 11 | 8 |
| 113 | RETAIL NON-DOCKET | 2,383 | 3 | 14 | 204 | 110 | 58 | 23 | 13 | 6 |
| 114 | RETAIL OTHER | 3,749 | 5 | 24 | 367 | 250 | 104 | 6 | 3 | 5 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 9 | 42 | 645 | 414 | 174 | 35 | 20 | 13 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 61 | 304 | 4,642 | 3,159 | 1,318 | 70 | 44 | 65 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 312 | 1,849 | 25,529 | 12,702 | 6,997 | 4,616 | 3,520 | 1,650 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 312 | 1,849 | 25,529 | 12,702 | 6,997 | 4,616 | 3,520 | 1,650 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 8 | 43 | 1,018 | 874 | 144 | 40 | 26 | 32 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 8 | 43 | 1,018 | 874 | 144 | 40 | 26 | 32 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 5,884 | 30,210 | 682,415 | 552,327 | 108,540 | 34,989 | 23,892 | 22,470 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 5,884 | 30,210 | 682,415 | 552,327 | 108,540 | 34,989 | 23,892 | 22,470 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 70 | 4,297 | 47 | 154 | 26 | 7 | 83,514 | 35 |
| 105 | TRANSMISSION | 25,999 | 20 | 1,323 | 13 | 51 | 8 | 2 | 25,985 | 14 |
| 106 | DISTRIBUTION | 127,802 | 160 | 2,255 | 59 | 570 | 76 | 34 | 127,769 | 33 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 198 | 129 | 34 | 43 | 6 | 6 | 53,672 | 0 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 224 | 124 | 39 | 80 | 27 | 34 | 15,942 | 0 |
| 109 | SALES | 20,124 | 211 | 224 | 36 | 116 | 46 | 59 | 20,124 | 0 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 883 | 8,352 | 228 | 1,014 | 189 | 142 | 327,006 | 82 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (2) | (47) | 0 | (2) | 0 | 0 | (1,121) | 0 |
| 112 | RETAIL DOCKET | 1,723 | 3 | 72 | 1 | 3 | 0 | 0 | 1,723 | 0 |
| 113 | RETAIL NON-DOCKET | 2,383 | 2 | 93 | 1 | 7 | 1 | 0 | 2,382 | 1 |
| 114 | RETAIL OTHER | 3,749 | 3 | 193 | 2 | 7 | 1 | 0 | 3,747 | 2 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 6 | 311 | 4 | 15 | 2 | 0 | 6,731 | 2 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 40 | 2,439 | 26 | 88 | 15 | 4 | 47,416 | 20 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 929 | 11,102 | 258 | 1,117 | 206 | 146 | 381,153 | 104 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,362 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 902 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,666 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 929 | 11,102 | 258 | 1,117 | 206 | 146 | 381,153 | 14,034 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 8 | 336 | 4 | 10 | 2 | 1 | 6,512 | 0 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 8 | 336 | 4 | 10 | 2 | 1 | 6,512 | 0 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 6,774 | 233,011 | 3,348 | 9,128 | 1,611 | 714 | 4,947,613 | 1,550 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,811 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,124 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,399 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 6,774 | 233,011 | 3,348 | 9,128 | 1,611 | 714 | 4,947,613 | 229,884 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (G) | |
| 14 | (F) | |
| 15 | (E) | |
| 18 | (G) | |
| 19 | (F) | |
| 20 | (E) | |
| 22 | (H) | |
| 23 | (B) | |
| 25 | (G) | |
| 26 | (F) | |
| 27 | (E) | |
| 29 | (H) | |
| 30 | (G) | |
| 31 | (F) | |
| 32 | (E) | |
| 34 | (I) | Allocated per Total Generation and Purchased Power demand components. |
| 37 | (G) | |
| 38 | (F) | |
| 39 | (E) | |
| 41 | (J) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 42 | (K) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 43 | (L) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 44 | (M) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |
| 46 | (K) | |
| 47 | (O) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 48 | (P) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 50 | (Q) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 51 | (L) | |
| 52 | (L) | |
| 53 | (M) | |
| 54 | (N) | |
| 55 | (O) | |
| 58 | (R) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 59 | (D) | |
| 60 | (K) | |
| 61 | (K) | |
| 62 | (K) | |
| 64 | (G) | |
| 65 | (F) | |
| 66 | (E) | |
| 68 | (S) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 69 | (T) | Allocated per Level F demand allocator from Schedule 2.60. |
| 70 | (U) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 71 | (V) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 72 | (W) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 73 | (X) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 74 | (Y) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 75 | (Z) | Direct assignment to rate or rate group. |
| 76 | (AA) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 77 | (AA) | |
| 79 | (AB) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 80 | (AC) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 81 | (U) | |
| 82 | (V) | |
| 83 | (W) | |
| 84 | (AD) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 85 | (X) | |
| 86 | (Y) | |
| 87 | (AA) | |
| 90 | (AE) | Allocated per Accounts 902 through 904. |
| 91 | (AF) | Allocated per Total Meters from Schedule 2.60. |
| 92 | (AG) | Allocated per Weighted Customers from Schedule 2.60. |
| 93 | (AH) | Allocated per Total Retail customers from Schedule 2.60. |
| 94 | (AE) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AI) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 97 | (AH) | |
| 98 | (AH) | |
| 99 | (AH) | |
| 101 | (AH) | |
| 102 | (AH) | |
| 104 | (AJ) | Allocated per Production Gross Plant from Schedule 2.00. |
| 105 | (O) | |
| 106 | (AA) | |
| 107 | (AK) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 108 | (AL) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 109 | (AM) | Allocated per Sales Expense from Schedule 2.20. |
| 111 | (AN) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 112 | (AN) | |
| 113 | (AO) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 114 | (AJ) | |
| 116 | (H) | |
| 118 | (G) | |
| 119 | (F) | |
| 120 | (E) | |
| 122 | (AP) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 125 | (G) | |
| 126 | (F) | |
| 127 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 129,037 | 65 | 6,108 | 13,502 | 48,277 | 14,153 | 551 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 129,037 | 65 | 6,108 | 13,502 | 48,277 | 14,153 | 551 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 1,837 | 1 | 94 | 202 | 692 | 191 | 9 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 2,490 | 1 | 118 | 261 | 932 | 273 | 11 |
| 8 | OTHER SUBSTATIONS | 25,007 | 11,105 | 6 | 573 | 1,225 | 4,187 | 1,137 | 50 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 13,595 | 7 | 691 | 1,486 | 5,119 | 1,410 | 61 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 5,437 | 3 | 279 | 598 | 2,050 | 561 | 25 |
| 11 | ACCOUNT 355 | 13,239 | 5,674 | 3 | 292 | 625 | 2,145 | 608 | 32 |
| 12 | ACCOUNT 356 | 22,688 | 9,836 | 6 | 506 | 1,083 | 3,714 | 1,040 | 52 |
| 13 | ACCOUNT 357 | 61 | 29 | 0 | 1 | 3 | 10 | 3 | 0 |
| 14 | ACCOUNT 358 | 180 | 81 | 0 | 4 | 9 | 30 | 8 | 0 |
| 15 | ACCOUNT 359 | 6 | 4 | 0 | 0 | 0 | 1 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 36,493 | 20 | 1,867 | 4,006 | 13,761 | 3,821 | 179 |
| 17 | REMOVE UPS B-1 | (53) | (25) | 0 | (1) | (2) | (9) | (3) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (3,831) | (2) | (197) | (421) | (1,444) | (394) | (17) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 32,637 | 18 | 1,669 | 3,583 | 12,308 | 3,424 | 162 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 32,637 | 18 | 1,669 | 3,583 | 12,308 | 3,424 | 162 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 371 | 0 | 27 | 12 | 7 | 0 | 0 |
| 25 | ACCOUNT 361 | 2,623 | 1,167 | 1 | 61 | 129 | 439 | 118 | 6 |
| 26 | ACCOUNT 362 | 30,709 | 13,566 | 8 | 708 | 1,502 | 5,104 | 1,387 | 69 |
| 27 | ACCOUNT 364 | 26,430 | 20,127 | 13 | 1,415 | 906 | 1,466 | 269 | 10 |
| 28 | ACCOUNT 365 | 30,294 | 17,845 | 15 | 1,098 | 1,325 | 3,673 | 821 | 32 |
| 29 | ACCOUNT 366 | 6,388 | 3,190 | 3 | 175 | 309 | 983 | 230 | 9 |
| 30 | ACCOUNT 367 | 49,120 | 24,475 | 23 | 1,348 | 2,349 | 7,457 | 1,782 | 73 |
| 31 | ACCOUNT 368 | 41,756 | 22,648 | 26 | 1,736 | 2,319 | 6,508 | 1,193 | 32 |
| 32 | ACCOUNT 369 | 28,117 | 24,620 | 40 | 1,621 | 882 | 607 | 15 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 7,396 | 4 | 2,395 | 1,828 | 1,646 | 31 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 17 | 7 | 4 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 135,405 | 133 | 10,601 | 11,568 | 27,894 | 5,846 | 231 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 1,513 | 2,774 | 1,597 | 142 | 33 | 1,580 | 1,437 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 1,513 | 2,774 | 1,597 | 142 | 33 | 1,580 | 1,437 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 21 | 41 | 22 | 2 | 0 | 24 | 19 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 29 | 54 | 31 | 3 | 1 | 31 | 28 |
| 8 | OTHER SUBSTATIONS | 25,007 | 123 | 249 | 129 | 10 | 3 | 129 | 120 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 152 | 303 | 160 | 13 | 4 | 160 | 148 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 61 | 122 | 64 | 5 | 1 | 64 | 59 |
| 11 | ACCOUNT 355 | 13,239 | 65 | 127 | 71 | 5 | 1 | 90 | 50 |
| 12 | ACCOUNT 356 | 22,688 | 112 | 220 | 120 | 8 | 3 | 142 | 94 |
| 13 | ACCOUNT 357 | 61 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 180 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 412 | 816 | 438 | 33 | 9 | 481 | 371 |
| 17 | REMOVE UPS B-1 | (53) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (43) | (86) | (45) | (3) | (1) | (44) | (42) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 369 | 730 | 393 | 30 | 8 | 437 | 329 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 369 | 730 | 393 | 30 | 8 | 437 | 329 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCOUNT 361 | 2,623 | 13 | 26 | 14 | 1 | 0 | 14 | 12 |
| 26 | ACCOUNT 362 | 30,709 | 155 | 305 | 162 | 11 | 3 | 167 | 126 |
| 27 | ACCOUNT 364 | 26,430 | 64 | 124 | 42 | 2 | 1 | 15 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 160 | 237 | 118 | 7 | 3 | 48 | 8 |
| 29 | ACCOUNT 366 | 6,388 | 43 | 60 | 32 | 2 | 1 | 14 | 2 |
| 30 | ACCOUNT 367 | 49,120 | 326 | 453 | 246 | 17 | 5 | 120 | 19 |
| 31 | ACCOUNT 368 | 41,756 | 274 | 431 | 198 | 6 | 5 | 11 | 11 |
| 32 | ACCOUNT 369 | 28,117 | 22 | 99 | 11 | 0 | 0 | 0 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 49 | 266 | 27 | 0 | 0 | 1 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 1,106 | 2,003 | 850 | 46 | 18 | 390 | 181 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 385 | 1,908 | 29,163 | 19,843 | 8,281 | 442 | 276 | 408 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 385 | 1,908 | 29,163 | 19,843 | 8,281 | 442 | 276 | 408 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 5 | 29 | 413 | 241 | 113 | 1 | 1 | 1 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 7 | 37 | 563 | 383 | 160 | 9 | 5 | 8 |
| 8 | OTHER SUBSTATIONS | 25,007 | 32 | 177 | 2,344 | 1,415 | 684 | 5 | 3 | 5 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 39 | 214 | 2,907 | 1,798 | 844 | 14 | 8 | 13 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 16 | 86 | 1,162 | 709 | 335 | 3 | 2 | 3 |
| 11 | ACCOUNT 355 | 13,239 | 17 | 90 | 1,439 | 761 | 343 | 3 | 2 | 3 |
| 12 | ACCOUNT 356 | 22,688 | 29 | 156 | 2,352 | 1,306 | 599 | 5 | 3 | 5 |
| 13 | ACCOUNT 357 | 61 | 0 | 0 | 6 | 3 | 2 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 180 | 0 | 1 | 17 | 10 | 5 | 0 | 0 | 0 |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 106 | 576 | 8,297 | 4,828 | 2,241 | 26 | 16 | 25 |
| 17 | REMOVE UPS B-1 | (53) | 0 | 0 | (5) | (4) | (1) | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (11) | (61) | (809) | (499) | (237) | (2) | (1) | (2) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 95 | 515 | 7,483 | 4,325 | 2,003 | 24 | 15 | 23 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 95 | 515 | 7,483 | 4,325 | 2,003 | 24 | 15 | 23 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 3 |
| 25 | ACCOUNT 361 | 2,623 | 3 | 19 | 251 | 140 | 71 | 1 | 0 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 39 | 217 | 3,064 | 1,598 | 824 | 14 | 9 | 13 |
| 27 | ACCOUNT 364 | 26,430 | 8 | 66 | 759 | 110 | 221 | 95 | 183 | 172 |
| 28 | ACCOUNT 365 | 30,294 | 25 | 158 | 2,343 | 352 | 656 | 202 | 182 | 224 |
| 29 | ACCOUNT 366 | 6,388 | 7 | 42 | 664 | 104 | 182 | 52 | 35 | 50 |
| 30 | ACCOUNT 367 | 49,120 | 53 | 316 | 5,215 | 850 | 1,394 | 397 | 270 | 380 |
| 31 | ACCOUNT 368 | 41,756 | 45 | 288 | 2,899 | 185 | 1,055 | 330 | 209 | 304 |
| 32 | ACCOUNT 369 | 28,117 | 1 | 43 | 41 | 1 | 26 | 0 | 23 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 1 | 88 | 76 | 5 | 63 | 0 | 0 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 10,742 | 5,509 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 182 | 1,237 | 15,312 | 3,345 | 4,492 | 11,834 | 6,423 | 1,147 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 249 | 15,325 | 166 | 551 | 92 | 25 | 297,883 | 127 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,030 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,682 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,456 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 249 | 15,325 | 166 | 551 | 92 | 25 | 297,883 | 32,295 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 3 | 211 | 2 | 8 | 1 | 0 | 4,184 | 2 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 5 | 296 | 3 | 11 | 2 | 0 | 5,752 | 2 |
| 8 | OTHER SUBSTATIONS | 25,007 | 19 | 1,190 | 13 | 51 | 7 | 2 | 24,993 | 14 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 24 | 1,486 | 16 | 62 | 9 | 2 | 30,745 | 16 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 9 | 592 | 6 | 24 | 4 | 1 | 12,281 | 7 |
| 11 | ACCOUNT 355 | 13,239 | 10 | 738 | 7 | 26 | 4 | 1 | 13,232 | 7 |
| 12 | ACCOUNT 356 | 22,688 | 17 | 1,204 | 11 | 45 | 6 | 2 | 22,676 | 12 |
| 13 | ACCOUNT 357 | 61 | 0 | 3 | 0 | 0 | 0 | 0 | 61 | (0) |
| 14 | ACCOUNT 358 | 180 | 0 | 9 | 0 | 0 | 0 | 0 | 180 | (0) |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 63 | 4,243 | 42 | 165 | 24 | 6 | 83,365 | 43 |
| 17 | REMOVE UPS B-1 | (53) | 0 | (3) | 0 | 0 | 0 | 0 | (53) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (7) | (412) | (4) | (17) | (3) | (1) | (8,636) | (5) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 56 | 3,828 | 38 | 148 | 21 | 5 | 74,676 | 38 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,694 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 343 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 56 | 3,828 | 38 | 148 | 21 | 5 | 74,676 | 9,120 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 2 | 0 | 0 | 0 | 0 | 0 | 427 | (0) |
| 25 | ACCOUNT 361 | 2,623 | 2 | 125 | 1 | 6 | 1 | 0 | 2,622 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 23 | 1,519 | 15 | 71 | 10 | 3 | 30,692 | 17 |
| 27 | ACCOUNT 364 | 26,430 | 99 | 154 | 20 | 69 | 9 | 5 | 26,427 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 58 | 472 | 18 | 173 | 22 | 9 | 30,284 | 10 |
| 29 | ACCOUNT 366 | 6,388 | 6 | 133 | 3 | 46 | 6 | 2 | 6,385 | 3 |
| 30 | ACCOUNT 367 | 49,120 | 50 | 1,040 | 25 | 351 | 44 | 18 | 49,096 | 24 |
| 31 | ACCOUNT 368 | 41,756 | 32 | 621 | 23 | 309 | 39 | 17 | 41,754 | 2 |
| 32 | ACCOUNT 369 | 28,117 | 24 | 10 | 4 | 20 | 3 | 4 | 28,117 | (0) |
| 33 | ACCOUNT 370 | 13,967 | 0 | 22 | 0 | 49 | 13 | 7 | 13,967 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 1 | 0 | 0 | 0 | 0 | 0 | 30 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 16,251 | (0) |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 297 | 4,096 | 109 | 1,094 | 147 | 65 | 246,052 | 60 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 2,070 | 1 | 98 | 217 | 774 | 227 | 9 |
| 39 | TRANSMISSION | 2,304 | 1,007 | 1 | 52 | 111 | 380 | 106 | 5 |
| 40 | DISTRIBUTION | 18,818 | 10,632 | 10 | 810 | 892 | 2,183 | 463 | 18 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2,521 | 1 | 186 | 84 | 50 | 4 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 393 | 0 | 256 | 111 | 107 | 6 | 0 |
| 43 | SALES | 915 | 334 | 0 | 229 | 96 | 113 | 7 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 16,957 | 13 | 1,631 | 1,511 | 3,607 | 813 | 32 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 16,957 | 13 | 1,631 | 1,511 | 3,607 | 813 | 32 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 767 | 335 | 0 | 16 | 35 | 124 | 36 | 1 |
| 50 | TRANSMISSION | 405 | 178 | 0 | 9 | 19 | 67 | 19 | 1 |
| 51 | DISTRIBUTION | 2,658 | 1,503 | 1 | 114 | 126 | 308 | 65 | 3 |
| 52 | CUSTOMER ACCOUNTING | 416 | 357 | 0 | 26 | 12 | 7 | 1 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 56 | 0 | 36 | 16 | 15 | 1 | 0 |
| 54 | SALES | 129 | 49 | 0 | 32 | 14 | 16 | 1 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 2,478 | 1 | 233 | 222 | 537 | 123 | 5 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 316,515 | 230 | 20,242 | 30,386 | 92,623 | 24,359 | 981 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 316,515 | 230 | 20,242 | 30,386 | 92,623 | 24,359 | 981 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 8 | 0 | 0 | 1 | 3 | 1 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 23 | 0 | 2 | 2 | 4 | 1 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 35 | 0 | 2 | 3 | 7 | 2 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 18,941 | 10 | 897 | 1,982 | 7,087 | 2,078 | 81 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 30 | 0 | 1 | 3 | 10 | 3 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 22 | 0 | 2 | 2 | 5 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 234 | 0 | 22 | 21 | 50 | 11 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 19,227 | 10 | 922 | 2,008 | 7,152 | 2,093 | 81 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (18,948) | (10) | (897) | (1,983) | (7,090) | (2,079) | (81) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | (31) | 0 | (1) | (3) | (11) | (3) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (24) | 0 | (2) | (2) | (5) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (258) | 0 | (24) | (23) | (55) | (12) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (19,261) | (10) | (924) | (2,011) | (7,161) | (2,095) | (81) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 24 | 44 | 26 | 2 | 1 | 25 | 23 |
| 39 | TRANSMISSION | 2,304 | 11 | 23 | 12 | 1 | 0 | 13 | 10 |
| 40 | DISTRIBUTION | 18,818 | 86 | 155 | 67 | 4 | 1 | 32 | 16 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 2 | 19 | 4 | 0 | 0 | 1 | 0 |
| 43 | SALES | 915 | 1 | 20 | 6 | 0 | 0 | 1 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 126 | 269 | 116 | 7 | 2 | 72 | 49 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 126 | 269 | 116 | 7 | 2 | 72 | 49 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 767 | 4 | 7 | 4 | 0 | 0 | 4 | 4 |
| 50 | TRANSMISSION | 405 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 51 | DISTRIBUTION | 2,658 | 12 | 22 | 9 | 1 | 0 | 4 | 2 |
| 52 | CUSTOMER ACCOUNTING | 416 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 54 | SALES | 129 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 18 | 40 | 17 | 1 | 0 | 10 | 8 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 3,132 | 5,816 | 2,973 | 226 | 61 | 2,489 | 2,004 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 3,132 | 5,816 | 2,973 | 226 | 61 | 2,489 | 2,004 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 222 | 407 | 234 | 21 | 5 | 232 | 211 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 2 | 4 | 2 | 0 | 0 | 1 | 1 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 224 | 412 | 236 | 21 | 5 | 233 | 212 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (222) | (407) | (235) | (21) | (5) | (232) | (211) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (2) | (4) | (2) | 0 | 0 | (1) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (224) | (412) | (237) | (21) | (5) | (233) | (212) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 6 | 31 | 468 | 318 | 133 | 7 | 4 | 7 |
| 39 | TRANSMISSION | 2,304 | 3 | 16 | 229 | 133 | 62 | 1 | 0 | 1 |
| 40 | DISTRIBUTION | 18,818 | 14 | 97 | 1,203 | 276 | 353 | 608 | 340 | 88 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 0 | 3 | 27 | 2 | 2 | 4 | 17 | 13 |
| 42 | CUSTOMER ASSISTANCE | 993 | 0 | 3 | 18 | 3 | 2 | 4 | 17 | 14 |
| 43 | SALES | 915 | 0 | 2 | 24 | 4 | 1 | 5 | 22 | 18 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 23 | 152 | 1,969 | 736 | 553 | 629 | 400 | 141 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 23 | 152 | 1,969 | 736 | 553 | 629 | 400 | 141 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 767 | 1 | 5 | 75 | 51 | 21 | 1 | 1 | 1 |
| 50 | TRANSMISSION | 405 | 1 | 3 | 40 | 23 | 11 | 0 | 0 | 0 |
| 51 | DISTRIBUTION | 2,658 | 2 | 14 | 170 | 39 | 50 | 86 | 48 | 12 |
| 52 | CUSTOMER ACCOUNTING | 416 | 0 | 0 | 4 | 0 | 0 | 1 | 2 | 2 |
| 53 | CUSTOMER ASSISTANCE | 140 | 0 | 0 | 3 | 0 | 0 | 1 | 2 | 2 |
| 54 | SALES | 129 | 0 | 0 | 3 | 1 | 0 | 1 | 3 | 2 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 4 | 22 | 295 | 114 | 82 | 90 | 56 | 19 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 689 | 3,834 | 54,222 | 28,363 | 15,411 | 13,019 | 7,170 | 1,738 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 689 | 3,834 | 54,222 | 28,363 | 15,411 | 13,019 | 7,170 | 1,738 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 2 | 1 | 1 | 1 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 0 | 4 | 2 | 2 | 1 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 56 | 280 | 4,281 | 2,913 | 1,216 | 65 | 41 | 60 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 0 | 6 | 4 | 2 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 0 | 3 | 1 | 1 | 1 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 0 | 2 | 28 | 11 | 8 | 9 | 5 | 2 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 56 | 282 | 4,318 | 2,929 | 1,227 | 75 | 47 | 62 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (57) | (280) | (4,283) | (2,914) | (1,216) | (65) | (41) | (60) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | 0 | (6) | (4) | (2) | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | 0 | (3) | (1) | (1) | (1) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | 0 | (2) | (30) | (11) | (8) | (9) | (6) | (2) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (57) | (282) | (4,322) | (2,930) | (1,227) | (75) | (48) | (62) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 4 | 246 | 3 | 9 | 1 | 0 | 4,778 | 2 |
| 39 | TRANSMISSION | 2,304 | 2 | 117 | 1 | 5 | 1 | 0 | 2,303 | 1 |
| 40 | DISTRIBUTION | 18,818 | 24 | 332 | 9 | 84 | 11 | 5 | 18,813 | 5 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 11 | 7 | 2 | 2 | 0 | 0 | 2,947 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 14 | 8 | 2 | 5 | 2 | 2 | 993 | 0 |
| 43 | SALES | 915 | 10 | 10 | 2 | 5 | 2 | 3 | 915 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 65 | 720 | 19 | 110 | 17 | 10 | 30,749 | 8 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 693 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 470 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 65 | 720 | 19 | 110 | 17 | 10 | 30,749 | 1,216 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 767 | 1 | 39 | 0 | 1 | 0 | 0 | 767 | 0 |
| 50 | TRANSMISSION | 405 | 0 | 21 | 0 | 1 | 0 | 0 | 405 | 0 |
| 51 | DISTRIBUTION | 2,658 | 3 | 47 | 1 | 12 | 2 | 1 | 2,657 | 1 |
| 52 | CUSTOMER ACCOUNTING | 416 | 2 | 1 | 0 | 0 | 0 | 0 | 416 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 2 | 1 | 0 | 1 | 0 | 0 | 140 | 0 |
| 54 | SALES | 129 | 1 | 1 | 0 | 1 | 0 | 0 | 129 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 9 | 110 | 1 | 16 | 2 | 1 | 4,514 | 1 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 676 | 24,079 | 333 | 1,919 | 279 | 106 | 653,875 | 234 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,417 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,772 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,269 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 676 | 24,079 | 333 | 1,919 | 279 | 106 | 653,875 | 42,692 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 1 | 0 | 0 | 0 | 0 | 18 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 1 | 0 | 0 | 0 | 0 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 37 | 2,250 | 24 | 81 | 14 | 4 | 43,730 | 19 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 3 | 0 | 0 | 0 | 0 | 63 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 1 | 0 | 0 | 0 | 0 | 40 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 1 | 10 | 0 | 2 | 0 | 0 | 426 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 38 | 2,264 | 24 | 83 | 14 | 4 | 44,259 | 19 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (37) | (2,251) | (24) | (81) | (14) | (4) | (43,748) | (19) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (3) | 0 | 0 | 0 | 0 | (65) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | (1) | 0 | 0 | 0 | 0 | (42) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (1) | (11) | 0 | (2) | 0 | 0 | (464) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (38) | (2,266) | (24) | (83) | (14) | (4) | (44,319) | (19) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 21,847 | 11 | 1,034 | 2,286 | 8,173 | 2,396 | 93 |
| 2 | TRANSMISSION | 14,738 | 6,445 | 4 | 330 | 707 | 2,431 | 676 | 32 |
| 3 | DISTRIBUTION | 31,669 | 17,891 | 18 | 1,363 | 1,502 | 3,674 | 780 | 31 |
| 4 | NUCLEAR FUEL | 1,952 | 846 | 0 | 40 | 88 | 316 | 93 | 4 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 1,291 | 1 | 61 | 135 | 482 | 141 | 6 |
| 6 | GENERAL PLANT | 4,154 | 2,283 | 2 | 218 | 204 | 491 | 111 | 4 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 181 | 0 | 9 | 20 | 68 | 18 | 1 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 723 | 0 | 46 | 72 | 235 | 66 | 3 |
| 9 | PROPERTY TAX | 107,910 | 51,507 | 36 | 3,101 | 5,014 | 15,870 | 4,281 | 174 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 51,507 | 36 | 3,101 | 5,014 | 15,870 | 4,281 | 174 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 17,688 | 12 | 1,984 | 1,665 | 3,980 | 950 | 36 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 2,833 | 1 | 134 | 297 | 1,060 | 311 | 12 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 129 | 0 | 15 | 12 | 29 | 7 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 96 | 0 | 11 | 9 | 22 | 5 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 1,137 | 1 | 127 | 107 | 256 | 61 | 2 |
| 19 | PAYROLL TAX | 42,172 | 21,883 | 14 | 2,271 | 2,090 | 5,347 | 1,334 | 50 |
| 20 | UNIT POWER SALES | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 21,883 | 14 | 2,271 | 2,090 | 5,347 | 1,334 | 50 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 60,796 | 31 | 4,134 | 7,868 | 25,542 | 7,072 | 264 |
| 25 | MISCELLANEOUS LICENSES | 109 | 40 | 0 | 3 | 5 | 18 | 5 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 60,836 | 31 | 4,137 | 7,873 | 25,560 | 7,077 | 264 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 8 | 0 | 0 | 1 | 2 | 1 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 10 | 0 | 0 | 1 | 4 | 1 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 134,236 | 81 | 9,509 | 14,978 | 46,781 | 12,693 | 488 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 134,236 | 81 | 9,509 | 14,978 | 46,781 | 12,693 | 488 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (6,262) | (4) | (384) | (606) | (1,896) | (507) | (21) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (6,262) | (4) | (384) | (606) | (1,896) | (507) | (21) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 256 | 470 | 270 | 24 | 6 | 268 | 243 |
| 2 | TRANSMISSION | 14,738 | 73 | 144 | 78 | 6 | 2 | 85 | 66 |
| 3 | DISTRIBUTION | 31,669 | 145 | 261 | 112 | 6 | 2 | 54 | 26 |
| 4 | NUCLEAR FUEL | 1,952 | 10 | 18 | 10 | 1 | 0 | 10 | 9 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 15 | 28 | 16 | 1 | 0 | 16 | 14 |
| 6 | GENERAL PLANT | 4,154 | 17 | 36 | 16 | 1 | 0 | 10 | 7 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 8 | 14 | 8 | 1 | 0 | 7 | 6 |
| 9 | PROPERTY TAX | 107,910 | 526 | 975 | 512 | 40 | 10 | 452 | 373 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 526 | 975 | 512 | 40 | 10 | 452 | 373 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 128 | 311 | 132 | 4 | 0 | 96 | 76 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 33 | 61 | 35 | 3 | 1 | 35 | 32 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 8 | 20 | 8 | 0 | 0 | 6 | 5 |
| 19 | PAYROLL TAX | 42,172 | 171 | 396 | 177 | 7 | 1 | 139 | 114 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 171 | 396 | 177 | 7 | 1 | 139 | 114 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 769 | 1,362 | 794 | 77 | 15 | 764 | 622 |
| 25 | MISCELLANEOUS LICENSES | 109 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 770 | 1,363 | 795 | 77 | 15 | 765 | 622 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 1,467 | 2,734 | 1,484 | 124 | 26 | 1,356 | 1,109 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 1,467 | 2,734 | 1,484 | 124 | 26 | 1,356 | 1,109 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (63) | (117) | (61) | (5) | (1) | (53) | (44) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (63) | (117) | (61) | (5) | (1) | (53) | (44) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 65 | 323 | 4,937 | 3,359 | 1,402 | 75 | 47 | 69 |
| 2 | TRANSMISSION | 14,738 | 19 | 102 | 1,466 | 854 | 396 | 5 | 3 | 4 |
| 3 | DISTRIBUTION | 31,669 | 24 | 163 | 2,025 | 465 | 593 | 1,024 | 572 | 148 |
| 4 | NUCLEAR FUEL | 1,952 | 3 | 12 | 191 | 130 | 54 | 3 | 2 | 3 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 4 | 19 | 291 | 198 | 83 | 4 | 3 | 4 |
| 6 | GENERAL PLANT | 4,154 | 3 | 20 | 269 | 103 | 75 | 83 | 53 | 19 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 1 | 3 | 38 | 23 | 11 | 0 | 0 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 2 | 9 | 139 | 87 | 39 | 10 | 6 | 3 |
| 9 | PROPERTY TAX | 107,910 | 121 | 651 | 9,356 | 5,219 | 2,653 | 1,204 | 686 | 250 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 121 | 651 | 9,356 | 5,219 | 2,653 | 1,204 | 686 | 250 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 24 | 156 | 2,168 | 1,090 | 591 | 351 | 287 | 148 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 8 | 42 | 640 | 436 | 182 | 10 | 6 | 9 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 0 | 1 | 16 | 8 | 4 | 3 | 2 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 0 | 1 | 12 | 6 | 3 | 2 | 2 | 1 |
| 18 | OTHER EXCISE TAXES | 2,125 | 2 | 10 | 139 | 70 | 38 | 23 | 18 | 9 |
| 19 | PAYROLL TAX | 42,172 | 34 | 210 | 2,975 | 1,610 | 818 | 389 | 315 | 168 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 34 | 210 | 2,975 | 1,610 | 818 | 389 | 315 | 168 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 182 | 1,051 | 19,553 | 14,250 | 3,114 | (50) | 1,046 | 782 |
| 25 | MISCELLANEOUS LICENSES | 109 | 0 | 1 | 13 | 10 | 2 | 1 | 1 | 1 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 182 | 1,052 | 19,566 | 14,260 | 3,116 | (49) | 1,047 | 783 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 337 | 1,913 | 31,899 | 21,090 | 6,587 | 1,544 | 2,048 | 1,201 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 337 | 1,913 | 31,899 | 21,090 | 6,587 | 1,544 | 2,048 | 1,201 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (14) | (78) | (1,115) | (609) | (316) | (156) | (89) | (31) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (14) | (78) | (1,115) | (609) | (316) | (156) | (89) | (31) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 42 | 2,595 | 28 | 93 | 16 | 4 | 50,432 | 21 |
| 2 | TRANSMISSION | 14,738 | 11 | 750 | 7 | 29 | 4 | 1 | 14,730 | 8 |
| 3 | DISTRIBUTION | 31,669 | 40 | 559 | 15 | 141 | 19 | 8 | 31,661 | 8 |
| 4 | NUCLEAR FUEL | 1,952 | 2 | 100 | 1 | 4 | 1 | 0 | 1,951 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 2 | 153 | 2 | 5 | 1 | 0 | 2,976 | 1 |
| 6 | GENERAL PLANT | 4,154 | 9 | 99 | 2 | 15 | 2 | 1 | 4,153 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 0 | 19 | 0 | 1 | 0 | 0 | 405 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 2 | 69 | 1 | 4 | 1 | 0 | 1,561 | 1 |
| 9 | PROPERTY TAX | 107,910 | 108 | 4,344 | 56 | 292 | 44 | 14 | 107,869 | 41 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,307 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,696 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 108 | 4,344 | 56 | 292 | 44 | 14 | 107,869 | 4,273 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 88 | 958 | 20 | 96 | 16 | 12 | 33,067 | 12 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 5 | 337 | 4 | 12 | 2 | 1 | 6,542 | 3 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 1 | 7 | 0 | 1 | 0 | 0 | 242 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 0 | 5 | 0 | 1 | 0 | 0 | 181 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 6 | 62 | 1 | 6 | 1 | 1 | 2,124 | 1 |
| 19 | PAYROLL TAX | 42,172 | 100 | 1,369 | 25 | 116 | 19 | 14 | 42,156 | 16 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 386 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,237 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 100 | 1,369 | 25 | 116 | 19 | 14 | 42,156 | 1,765 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 275 | 6,657 | 63 | 244 | 42 | 28 | 157,347 | 0 |
| 25 | MISCELLANEOUS LICENSES | 109 | 0 | 5 | 0 | 0 | 0 | 0 | 109 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 275 | 6,662 | 63 | 244 | 42 | 28 | 157,456 | 0 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 1 | 0 | 0 | 0 | 0 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 483 | 12,376 | 144 | 652 | 105 | 56 | 307,501 | 57 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,693 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 355 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,933 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 483 | 12,376 | 144 | 652 | 105 | 56 | 307,501 | 6,038 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (13) | (511) | (7) | (36) | (5) | (2) | (13,006) | (5) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (280) |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (397) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (13) | (511) | (7) | (36) | (5) | (2) | (13,006) | (716) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 36,605,724 | 19,011 | 1,645,047 | 4,226,779 | 16,431,031 | 5,185,591 | 220,563 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 43,298,827 | 21,797 | 2,049,585 | 4,530,619 | 16,199,954 | 4,749,309 | 184,904 |
| 3 | LEVEL B-1 | 100,000,000 | 43,298,827 | 21,797 | 2,049,585 | 4,530,619 | 16,199,954 | 4,749,309 | 184,904 |
| 4 | LEVEL B-2 | 100,000,000 | 44,341,171 | 25,472 | 2,275,329 | 4,872,395 | 16,710,818 | 4,561,524 | 198,861 |
| 5 | LEVEL C | 100,000,000 | 44,615,428 | 26,319 | 2,327,955 | 4,953,393 | 16,840,263 | 4,523,718 | 202,161 |
| 6 | LEVEL D | 100,000,000 | 38,130,249 | 22,491 | 1,989,602 | 4,236,762 | 14,562,773 | 4,700,036 | 386,336 |
| 7 | LEVEL E | 100,000,000 | 39,693,972 | 23,405 | 2,071,210 | 4,410,412 | 15,159,785 | 4,771,038 | 402,165 |
| 8 | LEVEL F | 100,000,000 | 46,585,434 | 47,566 | 2,432,522 | 4,915,035 | 16,216,978 | 3,959,879 | 165,261 |
| 9 | LEVEL G | 100,000,000 | 51,296,915 | 52,381 | 2,678,738 | 5,412,134 | 17,728,942 | 3,282,419 | 79,740 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 50 | 0 | 25 | 21 | 183 | 118 | 4 |
| 11 | LEVELS F & G | 2,354,024 | 2,030,457 | 1,119 | 149,935 | 67,246 | 38,526 | 674 | 10 |
| 12 | LEVEL G | 2,353,093 | 2,030,437 | 1,119 | 149,925 | 67,229 | 38,391 | 576 | 7 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 2,030,487 | 1,119 | 149,950 | 67,250 | 38,574 | 694 | 11 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 990,870 | 1,653 | 31,641 | 11,674 | 4,164 | 100 | 2 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 0 | 14,995 | 14,500 | 15,193 | 522 | 8 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 1,080,837 | 1,729 | 80,034 | 24,906 | 4,476 | 15 | 2 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 0 | 21,058 | 17,269 | 13,761 | 53 | 4 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 187,111 | 312 | 19,531 | 8,928 | 3,846 | 87 | 1 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 0 | 6,477 | 7,701 | 13,181 | 428 | 3 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 362,123 | 579 | 55,526 | 20,727 | 4,349 | 13 | 1 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 0 | 14,817 | 13,690 | 12,556 | 50 | 1 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 2,030,487 | 1,119 | 113,425 | 35,979 | 8,842 | 129 | 2 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 0 | 36,525 | 31,271 | 29,732 | 565 | 8 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 2,030,488 | 1,119 | 149,950 | 67,249 | 38,574 | 694 | 10 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 2,030,507 | 1,119 | 150,102 | 67,744 | 40,911 | 5,672 | 144 |
| 27 | TOTAL METERS | 2,304,730 | 2,029,269 | 1,120 | 150,079 | 67,509 | 38,675 | 695 | 11 |
| 28 | RETAIL MWH SALES | 81,346,510 | 25,927,783 | 13,465 | 1,165,184 | 2,993,832 | 11,639,926 | 3,688,482 | 157,282 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 478,827 | 786,134 | 497,506 | 56,210 | 11,445 | 697,456 | 609,245 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 507,804 | 930,803 | 535,982 | 47,632 | 10,923 | 530,277 | 482,311 |
| 3 | LEVEL B-1 | 100,000,000 | 507,804 | 930,803 | 535,982 | 47,632 | 10,923 | 530,277 | 482,311 |
| 4 | LEVEL B-2 | 100,000,000 | 493,556 | 992,734 | 517,964 | 39,052 | 11,356 | 513,666 | 485,806 |
| 5 | LEVEL C | 100,000,000 | 490,820 | 1,007,515 | 514,407 | 37,173 | 11,465 | 510,422 | 487,039 |
| 6 | LEVEL D | 100,000,000 | 492,364 | 859,770 | 596,915 | 20,754 | 9,813 | 1,216,321 | 31,001 |
| 7 | LEVEL E | 100,000,000 | 512,487 | 894,999 | 621,381 | 21,529 | 10,184 | 909,560 | 32,248 |
| 8 | LEVEL F | 100,000,000 | 710,722 | 969,566 | 539,511 | 38,713 | 11,703 | 278,922 | 41,198 |
| 9 | LEVEL G | 100,000,000 | 745,390 | 1,066,473 | 546,694 | 14,237 | 12,885 | 0 | 30,914 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 6 | 14 | 34 | 2 | 0 | 30 | 4 |
| 11 | LEVELS F & G | 2,354,024 | 1,663 | 6,711 | 543 | 2 | 4 | 17 | 13 |
| 12 | LEVEL G | 2,353,093 | 1,658 | 6,706 | 522 | 2 | 4 | 0 | 11 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 1,664 | 6,720 | 556 | 4 | 4 | 30 | 15 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 307 | 732 | 31 | 1 | 0 | 0 | 6 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 364 | 1,820 | 331 | 1 | 3 | 0 | 5 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 502 | 1,402 | 25 | 0 | 0 | 0 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 476 | 3,413 | 184 | 0 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 232 | 662 | 30 | 1 | 0 | 0 | 6 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 356 | 1,662 | 320 | 1 | 3 | 0 | 5 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 403 | 1,344 | 25 | 0 | 0 | 0 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 437 | 3,223 | 177 | 0 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 813 | 1,945 | 60 | 3 | 0 | 7 | 9 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 851 | 4,775 | 496 | 2 | 4 | 23 | 6 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 1,664 | 6,720 | 556 | 5 | 4 | 30 | 15 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 1,721 | 6,777 | 1,392 | 80 | 4 | 600 | 300 |
| 27 | TOTAL METERS | 2,304,730 | 1,672 | 6,722 | 556 | 4 | 4 | 30 | 14 |
| 28 | RETAIL MWH SALES | 81,346,510 | 339,626 | 556,849 | 353,042 | 40,475 | 8,108 | 503,033 | 444,834 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 149,193 | 752,872 | 11,634,073 | 9,273,703 | 2,603,790 | 614,330 | 381,858 | 566,207 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 129,100 | 640,184 | 9,786,047 | 6,658,473 | 2,778,823 | 148,415 | 92,676 | 136,905 |
| 3 | LEVEL B-1 | 100,000,000 | 129,100 | 640,184 | 9,786,047 | 6,658,473 | 2,778,823 | 148,415 | 92,676 | 136,905 |
| 4 | LEVEL B-2 | 100,000,000 | 129,354 | 701,705 | 9,359,436 | 5,772,589 | 2,738,980 | 27,123 | 16,934 | 25,018 |
| 5 | LEVEL C | 100,000,000 | 129,528 | 716,123 | 9,272,610 | 5,487,576 | 2,732,595 | 0 | 0 | 0 |
| 6 | LEVEL D | 100,000,000 | 110,717 | 611,938 | 15,730,205 | 5,658,279 | 2,100,753 | 0 | 0 | 0 |
| 7 | LEVEL E | 100,000,000 | 115,236 | 637,014 | 14,398,691 | 4,782,025 | 2,186,893 | 0 | 0 | 0 |
| 8 | LEVEL F | 100,000,000 | 115,126 | 686,223 | 11,691,506 | 1,956,104 | 3,073,762 | 855,996 | 530,083 | 783,630 |
| 9 | LEVEL G | 100,000,000 | 126,785 | 755,703 | 7,713,593 | 341,367 | 2,932,181 | 942,660 | 583,751 | 862,972 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 1 | 582 | 124 | 50 | 0 | 0 | 0 |
| 11 | LEVELS F & G | 2,354,024 | 27 | 2,144 | 1,687 | 41 | 1,307 | 4,091 | 17,588 | 14,093 |
| 12 | LEVEL G | 2,353,093 | 27 | 2,143 | 1,280 | 6 | 1,259 | 4,091 | 17,588 | 14,093 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 27 | 2,144 | 1,862 | 130 | 1,309 | 4,091 | 17,588 | 14,093 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 0 | 302 | 377 | 8 | 107 | 0 | 1,049 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 22 | 997 | 1,311 | 38 | 864 | 0 | 0 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 0 | 433 | 36 | 0 | 32 | 0 | 716 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 1 | 1,050 | 151 | 0 | 307 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 0 | 301 | 322 | 2 | 106 | 0 | 43 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 21 | 987 | 976 | 8 | 835 | 0 | 0 | 0 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 0 | 431 | 33 | 0 | 32 | 0 | 147 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 1 | 1,023 | 123 | 0 | 302 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 567 | 501 | 32 | 157 | 0 | 0 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 27 | 1,577 | 1,361 | 98 | 1,152 | 0 | 0 | 0 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 4,091 | 17,588 | 14,093 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 27 | 2,144 | 1,862 | 130 | 1,309 | 4,091 | 17,588 | 14,093 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 160 | 2,162 | 37,240 | 2,600 | 2,183 | 4,091 | 17,588 | 14,093 |
| 27 | TOTAL METERS | 2,304,730 | 27 | 2,143 | 1,862 | 130 | 1,309 | 0 | 0 | 0 |
| 28 | RETAIL MWH SALES | 81,346,510 | 105,673 | 533,259 | 13,392,398 | 11,831,416 | 1,855,672 | 435,128 | 270,469 | 401,043 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 117,101 | 6,106,336 | 78,116 | 177,416 | 30,439 | 8,848 | 99,964,851 | 35,149 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 83,673 | 5,142,583 | 55,828 | 184,765 | 30,881 | 8,465 | 99,957,545 | 42,455 |
| 3 | LEVEL B-1 | 100,000,000 | 83,673 | 5,142,583 | 55,828 | 184,765 | 30,881 | 8,465 | 99,957,545 | 42,455 |
| 4 | LEVEL B-2 | 100,000,000 | 76,781 | 4,769,436 | 51,383 | 199,575 | 29,369 | 7,422 | 99,944,809 | 55,191 |
| 5 | LEVEL C | 100,000,000 | 75,312 | 4,690,329 | 50,435 | 203,074 | 29,059 | 7,193 | 99,941,912 | 58,088 |
| 6 | LEVEL D | 100,000,000 | 64,433 | 8,166,904 | 43,071 | 177,842 | 24,922 | 6,165 | 99,950,416 | 49,584 |
| 7 | LEVEL E | 100,000,000 | 66,998 | 7,964,861 | 44,844 | 185,092 | 25,906 | 6,432 | 99,948,367 | 51,633 |
| 8 | LEVEL F | 100,000,000 | 70,018 | 2,323,463 | 48,396 | 763,440 | 95,321 | 37,477 | 99,943,555 | 56,445 |
| 9 | LEVEL G | 100,000,000 | 77,109 | 1,675,949 | 53,298 | 840,551 | 104,948 | 41,271 | 100,000,000 | (0) |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 187 | 0 | 4 | 1 | 2 | 1,442 | 1 |
| 11 | LEVELS F & G | 2,354,024 | 11,367 | 397 | 1,948 | 1,850 | 268 | 295 | 2,354,023 | 1 |
| 12 | LEVEL G | 2,353,093 | 11,367 | 295 | 1,948 | 1,849 | 267 | 293 | 2,353,093 | 0 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 11,367 | 482 | 1,948 | 1,853 | 268 | 295 | 2,354,535 | 1 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 619 | 63 | 49 | 175 | 9 | 27 | 1,043,966 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 340 | 0 | 238 | 32 | 64 | 51,648 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 2,179 | 10 | 479 | 867 | 27 | 58 | 1,198,765 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 58 | 0 | 600 | 206 | 120 | 58,711 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 63 | 58 | 34 | 171 | 8 | 26 | 221,882 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 200 | 0 | 229 | 29 | 63 | 33,484 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 337 | 10 | 454 | 803 | 27 | 55 | 447,420 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 48 | 0 | 558 | 182 | 117 | 47,305 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 82 | 0 | 1,023 | 35 | 169 | 2,195,386 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 400 | 0 | 830 | 233 | 126 | 110,062 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 11,367 | 0 | 1,948 | 0 | 0 | 0 | 49,087 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 11,367 | 482 | 1,948 | 1,853 | 268 | 295 | 2,354,535 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 11,367 | 9,640 | 1,948 | 1,910 | 268 | 295 | 2,412,618 | 0 |
| 27 | TOTAL METERS | 2,304,730 | 0 | 482 | 0 | 1,853 | 268 | 295 | 2,304,729 | 1 |
| 28 | RETAIL MWH SALES | 81,346,510 | 82,943 | 4,397,765 | 55,330 | 125,664 | 21,562 | 6,268 | 81,346,510 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 66,052 | 33 | 3,127 | 6,911 | 24,713 | 7,245 | 282 |
| 30 | TRANSMISSION | 34,239 | 9,307 | 5 | 477 | 1,022 | 3,509 | 970 | 44 |
| 31 | DISTRIBUTION | 112,430 | 60,545 | 46 | 6,388 | 6,170 | 12,376 | 2,374 | 96 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 57,478 | 32 | 4,249 | 1,913 | 1,130 | 100 | 2 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 7,901 | 4 | 5,143 | 2,220 | 2,137 | 114 | 1 |
| 34 | SALES | 25,240 | 9,237 | 5 | 6,305 | 2,642 | 3,129 | 198 | 1 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 210,520 | 125 | 25,689 | 20,878 | 46,994 | 11,001 | 426 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 1,150 | 1 | 54 | 120 | 430 | 126 | 5 |
| 37 | TRANSMISSION | 976 | 427 | 0 | 22 | 47 | 161 | 45 | 2 |
| 38 | DISTRIBUTION | 2,387 | 1,349 | 1 | 103 | 113 | 277 | 59 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1,158 | 1 | 86 | 39 | 23 | 2 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 160 | 0 | 105 | 45 | 43 | 2 | 0 |
| 41 | SALES | 508 | 187 | 0 | 127 | 53 | 63 | 4 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 4,431 | 3 | 497 | 417 | 997 | 238 | 9 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 775 | 1,420 | 818 | 73 | 16 | 809 | 736 |
| 30 | TRANSMISSION | 34,239 | 105 | 208 | 111 | 8 | 2 | 119 | 96 |
| 31 | DISTRIBUTION | 112,430 | 487 | 1,018 | 360 | 20 | 8 | 166 | 59 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 48 | 191 | 30 | 1 | 0 | 10 | 5 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 41 | 373 | 90 | 2 | 0 | 11 | 2 |
| 34 | SALES | 25,240 | 39 | 545 | 156 | 3 | 0 | 20 | 4 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 1,495 | 3,755 | 1,565 | 107 | 26 | 1,135 | 902 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 13 | 25 | 14 | 1 | 0 | 14 | 13 |
| 37 | TRANSMISSION | 976 | 5 | 10 | 5 | 0 | 0 | 6 | 4 |
| 38 | DISTRIBUTION | 2,387 | 11 | 20 | 8 | 0 | 0 | 4 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1 | 4 | 1 | 0 | 0 | 0 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 1 | 8 | 2 | 0 | 0 | 0 | 0 |
| 41 | SALES | 508 | 1 | 11 | 3 | 0 | 0 | 0 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 32 | 78 | 33 | 1 | 0 | 24 | 19 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 197 | 976 | 14,928 | 10,158 | 4,239 | 226 | 142 | 209 |
| 30 | TRANSMISSION | 34,239 | 27 | 147 | 9,319 | 7,025 | 572 | 6 | 4 | 6 |
| 31 | DISTRIBUTION | 112,430 | 72 | 558 | 6,491 | 1,327 | 1,860 | 5,849 | 3,198 | 535 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 3 | 61 | 624 | 44 | 51 | 89 | 384 | 307 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 1 | 54 | 369 | 65 | 33 | 80 | 343 | 274 |
| 34 | SALES | 25,240 | 1 | 51 | 649 | 119 | 31 | 142 | 607 | 487 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 301 | 1,847 | 32,380 | 18,738 | 6,786 | 6,392 | 4,678 | 1,818 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 3 | 17 | 260 | 177 | 74 | 4 | 2 | 4 |
| 37 | TRANSMISSION | 976 | 1 | 7 | 97 | 57 | 26 | 0 | 0 | 0 |
| 38 | DISTRIBUTION | 2,387 | 2 | 12 | 153 | 35 | 45 | 77 | 43 | 11 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 0 | 1 | 13 | 1 | 1 | 2 | 8 | 6 |
| 40 | CUSTOMER ASSISTANCE | 405 | 0 | 1 | 7 | 1 | 1 | 2 | 7 | 6 |
| 41 | SALES | 508 | 0 | 1 | 13 | 2 | 1 | 3 | 12 | 10 |
| 42 | TOTAL HEADCOUNT | 8,287 | 6 | 39 | 543 | 273 | 148 | 88 | 72 | 37 |

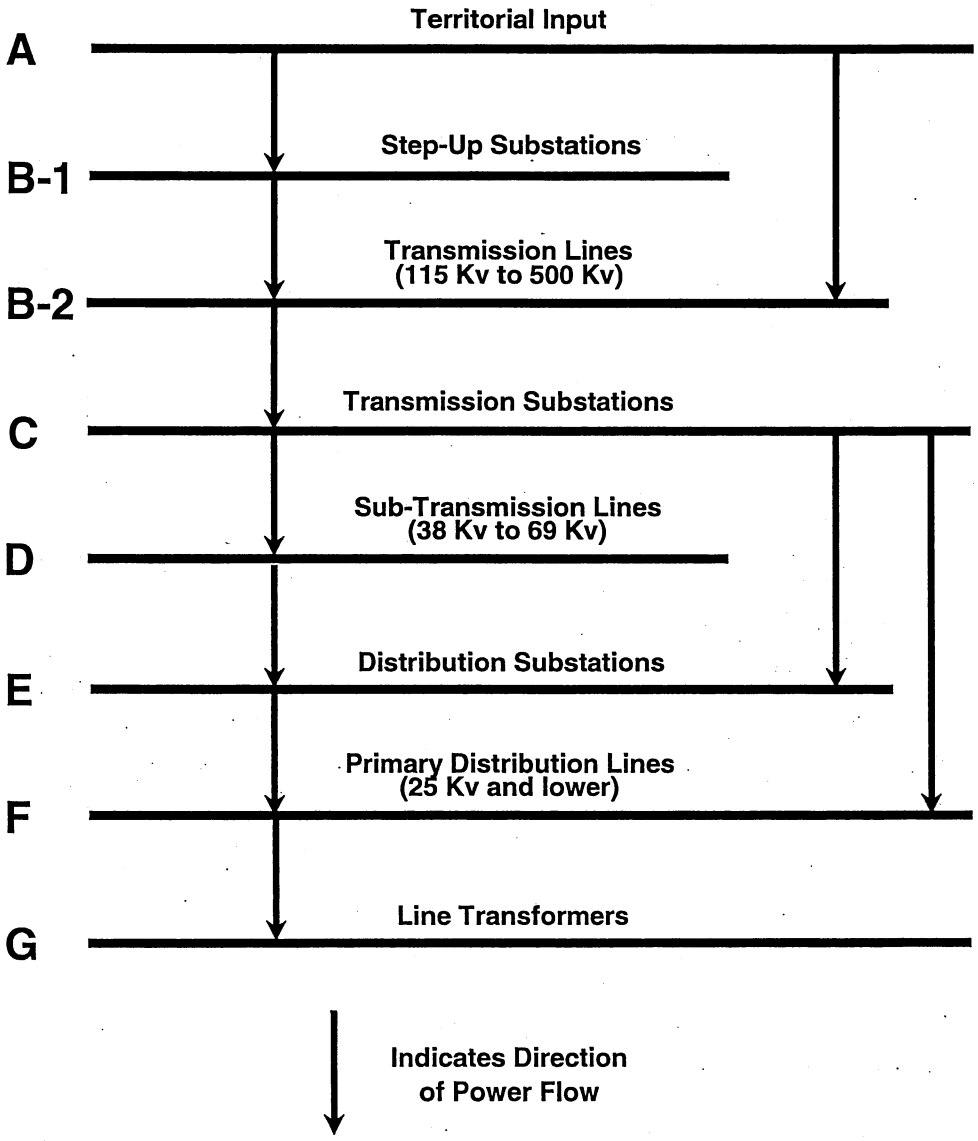
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 128 | 7,845 | 85 | 282 | 47 | 13 | 152,485 | 65 |
| 30 | TRANSMISSION | 34,239 | 16 | 1,062 | 11 | 42 | 7 | 1 | 34,228 | 11 |
| 31 | DISTRIBUTION | 112,430 | 164 | 1,591 | 48 | 493 | 71 | 33 | 112,403 | 27 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 248 | 161 | 42 | 53 | 7 | 8 | 67,271 | 0 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 280 | 155 | 48 | 100 | 33 | 43 | 19,917 | 0 |
| 34 | SALES | 25,240 | 265 | 281 | 46 | 145 | 58 | 74 | 25,240 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 1,101 | 11,095 | 280 | 1,115 | 223 | 172 | 411,544 | 105 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 2 | 136 | 1 | 5 | 1 | 0 | 2,652 | 1 |
| 37 | TRANSMISSION | 976 | 1 | 50 | 0 | 2 | 0 | 0 | 975 | 1 |
| 38 | DISTRIBUTION | 2,387 | 3 | 42 | 1 | 11 | 1 | 1 | 2,386 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 5 | 3 | 1 | 1 | 0 | 0 | 1,357 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 6 | 3 | 1 | 2 | 1 | 1 | 405 | 0 |
| 41 | SALES | 508 | 5 | 6 | 1 | 3 | 1 | 1 | 508 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 22 | 240 | 5 | 24 | 4 | 3 | 8,283 | 4 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total Meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 6 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 9 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 14 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 27 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 33 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 36 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 44 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 50 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 61 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 67 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 70 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 75 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 12,663,275 | 2,306,252 | 4,039,814 | 1,073,231 | 69,040 | 762,889 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 4,806,464 | 868,856 | 1,544,563 | 411,430 | 26,062 | 292,173 |
| 3 | NUCLEAR FUEL | 524,588 | 240,127 | 44,586 | 94,115 | 26,384 | 1,135 | 17,945 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 95,447 | 17,723 | 37,410 | 10,488 | 451 | 7,133 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 8,001,491 | 1,464,259 | 2,551,956 | 677,697 | 43,662 | 481,528 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (248,757) | (54,110) | (60,432) | (14,549) | (1,393) | (10,619) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 1,451,159 | 264,139 | 459,389 | 121,841 | 7,947 | 86,713 |
| 8 | ACCOUNT 283 | 378,674 | 190,381 | 42,954 | 51,537 | 12,781 | 1,049 | 9,120 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 1,392,783 | 252,983 | 450,494 | 120,073 | 7,603 | 85,214 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 43,011 | 7,986 | 16,857 | 4,726 | 203 | 3,214 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 400,464 | 75,116 | 149,189 | 41,294 | 1,956 | 28,313 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (517) | (99) | (180) | (49) | (3) | (34) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,880 | 7,847 | 13,676 | 3,632 | 234 | 2,581 |
| 14 | PREPAID PENSION ASSET | 516,201 | 260,536 | 64,114 | 62,469 | 14,543 | 1,482 | 10,563 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (101,838) | (22,786) | (45,906) | (13,709) | (498) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (109,815) | (26,201) | (24,050) | (5,468) | (629) | (4,018) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 3,295 | 612 | 1,292 | 362 | 16 | 246 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 7,156 | 1,329 | 2,805 | 786 | 34 | 535 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 5,302 | 984 | 2,078 | 582 | 25 | 396 |
| 20 | ARO REGULATORY ASSET | 796,862 | 361,162 | 66,892 | 144,746 | 40,754 | 1,686 | 27,713 |
| 21 | ARO LIABILITY | (775,594) | (351,523) | (65,107) | (140,883) | (39,666) | (1,641) | (26,973) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (54,629) | (10,144) | (21,412) | (6,003) | (258) | (4,083) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 31,424 | 7,240 | 7,650 | 1,829 | 174 | 1,314 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 2,224 | 413 | 872 | 244 | 11 | 166 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (46,616) | (8,226) | (12,294) | (3,030) | (282) | (2,305) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 5,805 | 1,078 | 2,275 | 638 | 27 | 434 |
| 28 | CASH WORKING CAPITAL | 262,258 | 92,811 | 19,573 | 39,294 | 12,202 | 480 | 6,693 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 591,132 | 120,621 | 198,478 | 53,667 | 3,017 | 44,755 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 7,199,840 | 1,331,897 | 2,299,940 | 611,291 | 39,076 | 441,069 |
| | --- REVENUES --- | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 2,741,611 | 612,297 | 1,236,081 | 369,586 | 13,427 | 192,049 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 136,513 | 21,030 | 28,266 | 7,476 | 478 | 5,235 |
| 33 | TOTAL REVENUES | 7,995,446 | 2,878,124 | 633,327 | 1,264,347 | 377,062 | 13,905 | 197,284 |
| | --- EXPENSES --- | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 2,165,537 | 427,865 | 849,910 | 269,039 | 11,998 | 159,269 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 369,777 | 67,987 | 113,923 | 29,777 | 2,077 | 21,423 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | (4) | (1) | (6) | (2) | 0 | (1) |
| 37 | ARO ACCRETION | 48,899 | 22,436 | 4,169 | 8,746 | 2,449 | 107 | 1,666 |
| 38 | ARO DEFERRAL | (48,878) | (22,431) | (4,169) | (8,740) | (2,446) | (106) | (1,666) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 772 | 143 | 302 | 85 | 4 | 58 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 81,276 | 15,598 | 25,351 | 6,682 | 438 | 4,728 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,256 | 521 | 550 | 132 | 13 | 95 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,479 | 460 | 971 | 272 | 12 | 185 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,473 | 645 | 1,361 | 382 | 16 | 259 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 494 | 92 | 194 | 54 | 2 | 37 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,527) | (2,917) | (4,359) | (1,074) | (100) | (817) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,774) | (1,051) | (1,842) | (489) | (31) | (348) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 2,603,764 | 509,342 | 986,361 | 304,861 | 14,430 | 184,888 |
| 48 | INCOME TAXES | 263,511 | 22,390 | 32,476 | 80,793 | 20,825 | (658) | (331) |
| 49 | TOTAL EXPENSES | 7,127,880 | 2,626,154 | 541,818 | 1,067,154 | 325,686 | 13,772 | 184,557 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 460,455 | 4,030,264 | 25,405,220 | 999,725 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 232,897 | 1,542,875 | 9,725,320 | 480,707 |
| 3 | NUCLEAR FUEL | 524,588 | 0 | 100,008 | 524,300 | 288 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 0 | 39,752 | 208,404 | 114 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 227,558 | 2,547,645 | 15,995,796 | 519,192 |
| | LESS: DEFERRED INCOME TAXES | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (11,696) | (55,155) | (456,711) | (10,647) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 54,531 | 457,722 | 2,903,441 | 81,498 |
| 8 | ACCOUNT 283 | 378,674 | 8,228 | 51,998 | 368,048 | 10,626 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 51,063 | 454,565 | 2,814,778 | 81,477 |
| | ADD: OTHER RATE BASE ITEMS | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 0 | 17,872 | 93,869 | 52 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 3,188 | 156,250 | 855,770 | 65,907 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (10) | (184) | (1,076) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 1,220 | 13,653 | 85,723 | 1,371 |
| 14 | PREPAID PENSION ASSET | 516,201 | 14,114 | 64,274 | 492,095 | 24,106 |
| 15 | CUSTOMER DEPOSITS | (257,322) | 0 | (72,585) | (257,322) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (5,365) | (20,842) | (196,388) | (6,584) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 0 | 1,373 | 7,196 | 4 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 0 | 2,980 | 15,625 | 9 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 0 | 2,208 | 11,575 | 6 |
| 20 | ARO REGULATORY ASSET | 796,862 | (1,124) | 154,527 | 796,356 | 506 |
| 21 | ARO LIABILITY | (775,594) | 1,094 | (150,403) | (775,102) | (492) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | 0 | (22,752) | (119,281) | (65) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 1,335 | 6,948 | 57,914 | 21 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 0 | 927 | 4,857 | 3 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (3,079) | (11,080) | (86,912) | (30) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 0 | 2,418 | 12,674 | 7 |
| 28 | CASH WORKING CAPITAL | 262,258 | 4,274 | 71,058 | 246,385 | 15,873 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 15,647 | 216,642 | 1,243,959 | 100,693 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 192,142 | 2,309,722 | 14,424,977 | 538,408 |
| | --- REVENUES --- | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 149,294 | 1,967,037 | 7,281,383 | 458,218 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 2,474 | 28,783 | 230,255 | 25,591 |
| 33 | TOTAL REVENUES | 7,995,446 | 151,768 | 1,995,820 | 7,511,637 | 483,809 |
| | --- EXPENSES --- | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 86,159 | 1,634,590 | 5,604,367 | 338,034 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 21,561 | 111,368 | 737,893 | 40,679 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 1 | (8) | (21) | 0 |
| 37 | ARO ACCRETION | 48,899 | 19 | 9,281 | 48,873 | 26 |
| 38 | ARO DEFERRAL | (48,878) | (20) | (9,274) | (48,852) | (26) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 0 | 321 | 1,685 | 1 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 2,750 | 25,170 | 161,993 | 4,498 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 96 | 500 | 4,163 | 2 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 0 | 1,032 | 5,412 | 3 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 0 | 1,446 | 7,582 | 4 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 0 | 206 | 1,079 | 1 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (1,092) | (3,928) | (30,814) | (11) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (210) | (1,838) | (11,583) | (619) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 109,264 | 1,768,866 | 6,481,776 | 382,593 |
| 48 | INCOME TAXES | 263,511 | 14,186 | 60,998 | 230,679 | 32,832 |
| 49 | TOTAL EXPENSES | 7,127,880 | 123,450 | 1,829,864 | 6,712,455 | 415,425 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 251,970 | 91,510 | 197,193 | 51,376 | 133 | 12,727 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (1,690) | (378) | (762) | (228) | (8) | 0 |
| 52 | NET INCOME | 863,295 | 250,280 | 91,132 | 196,431 | 51,148 | 125 | 12,727 |
| 53 | RETURN ON INVESTMENT | 5.77% | 3.48% | 6.84% | 8.54% | 8.37% | 0.32% | 2.89% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | |
| 50 | OPERATING INCOME | 867,566 | 28,318 | 165,956 | 799,182 | 68,384 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | 0 | (1,205) | (4,271) | 0 |
| 52 | NET INCOME | 863,295 | 28,318 | 164,751 | 794,911 | 68,384 |
| 53 | RETURN ON INVESTMENT | 5.77% | 14.74% | 7.13% | 5.51% | 12.70% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (H) | |
| 20 | (I) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 21 | (I) | |
| 22 | (H) | |
| 23 | (J) | Allocated per Total Headcount from Schedule 2.60. |
| 24 | (H) | |
| 25 | (K) | Allocated per Production Plant Materials and Supplies from Schedule 2.02. |
| 26 | (L) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 27 | (H) | |
| 28 | (M) | From Schedule 1.02. |
| 31 | (N) | From Schedule 2.10. |
| 32 | (N) | |
| 34 | (O) | From Schedule 2.20. |
| 35 | (P) | From Schedule 2.30. |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (P) | |
| 39 | (H) | |
| 40 | (Q) | From Schedule 2.40. |
| 41 | (J) | |
| 42 | (H) | |
| 43 | (H) | |
| 44 | (K) | |
| 45 | (L) | |
| 46 | (Q) | |
| 48 | (R) | From Schedule 1.05. |
| 51 | (S) | Allocated per Customer Deposits from Schedule 1.00. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 2,626,154 | 541,818 | 1,067,154 | 325,686 | 13,772 | 184,557 |
| | LESS: | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 37,252 | 6,961 | 18,092 | 6,248 | 218 | 3,446 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 369,777 | 67,987 | 113,923 | 29,777 | 2,077 | 21,423 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | (4) | (1) | (6) | (2) | 0 | (1) |
| 5 | ARO ACCRETION | 48,899 | 22,436 | 4,169 | 8,746 | 2,449 | 107 | 1,666 |
| 6 | ARO DEFERRAL | (48,878) | (22,431) | (4,169) | (8,740) | (2,446) | (106) | (1,666) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 66,665 | 12,310 | 21,205 | 5,620 | 362 | 4,075 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,256 | 521 | 550 | 132 | 13 | 95 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,479 | 460 | 971 | 272 | 12 | 185 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,473 | 645 | 1,361 | 382 | 16 | 259 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 494 | 92 | 194 | 54 | 2 | 37 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,527) | (2,917) | (4,359) | (1,074) | (100) | (817) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,774) | (1,051) | (1,842) | (489) | (31) | (348) |
| 14 | CWC ALLOCATOR | 6,120,655 | 2,166,058 | 456,811 | 917,059 | 284,763 | 11,202 | 156,204 |
| 15 | ALLOCATION OF CWC | 262,258 | 92,811 | 19,573 | 39,294 | 12,202 | 480 | 6,693 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 123,450 | 1,829,864 | 6,712,455 | 415,425 |
| | LESS: | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 1,578 | 41,697 | 115,492 | 43 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 21,561 | 111,368 | 737,893 | 40,679 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 1 | (8) | (21) | 0 |
| 5 | ARO ACCRETION | 48,899 | 19 | 9,281 | 48,873 | 26 |
| 6 | ARO DEFERRAL | (48,878) | (20) | (9,274) | (48,852) | (26) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 1,762 | 20,999 | 132,998 | 4,901 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 96 | 500 | 4,163 | 2 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 0 | 1,032 | 5,411 | 4 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 0 | 1,446 | 7,582 | 4 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 0 | 206 | 1,079 | 1 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (1,092) | (3,928) | (30,814) | (11) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (210) | (1,838) | (11,583) | (619) |
| 14 | CWC ALLOCATOR | 6,120,655 | 99,755 | 1,658,383 | 5,750,235 | 370,421 |
| 15 | ALLOCATION OF CWC | 262,258 | 4,274 | 71,058 | 246,385 | 15,873 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00 |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 11 | (A) | |
| 12 | (A) | |
| 13 | (A) | |
| 15 | (D) | Allocated per CWC Allocator on line 14. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | STATE TAX CALCULATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | REVENUE | 7,995,446 | 2,878,124 | 633,327 | 1,264,347 | 377,062 | 13,905 | 197,284 |
| | LESS: | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 2,165,537 | 427,865 | 849,910 | 269,039 | 11,998 | 159,269 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 370,550 | 68,129 | 114,225 | 29,863 | 2,082 | 21,480 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,256 | 521 | 550 | 132 | 13 | 95 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,479 | 460 | 971 | 272 | 12 | 185 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 3,473 | 645 | 1,361 | 382 | 16 | 259 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 494 | 92 | 194 | 54 | 2 | 37 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,527) | (2,917) | (4,359) | (1,074) | (100) | (817) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 81,276 | 15,598 | 25,351 | 6,682 | 438 | 4,728 |
| 10 | INTEREST EXPENSE | 374,085 | 179,996 | 33,297 | 57,499 | 15,282 | 977 | 11,027 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 88,589 | 89,637 | 218,646 | 56,429 | (1,533) | 1,021 |
| | PLUS: | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 23,209 | 4,286 | 7,383 | 1,956 | 126 | 1,419 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,104 | 388 | 669 | 177 | 11 | 129 |
| | LESS: | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 6,447 | 5,338 | 12,832 | 3,315 | (79) | 145 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 107,455 | 88,973 | 213,866 | 55,247 | (1,317) | 2,424 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 6,447 | 5,338 | 12,832 | 3,315 | (79) | 145 |
| 19 | STATE TAX CREDITS | (49,706) | (24,029) | (4,437) | (7,643) | (2,026) | (130) | (1,469) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | (5) | (1) | (1) | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (17,587) | 900 | 5,188 | 1,289 | (209) | (1,324) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | |
| 1 | REVENUE | 7,995,446 | 151,768 | 1,995,820 | 7,511,637 | 483,809 |
| | LESS: | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 86,159 | 1,634,590 | 5,604,367 | 338,034 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 21,561 | 111,688 | 739,578 | 40,680 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 96 | 500 | 4,163 | 2 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 0 | 1,032 | 5,411 | 4 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 0 | 1,446 | 7,582 | 4 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 0 | 206 | 1,079 | 1 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (1,092) | (3,928) | (30,814) | (11) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 2,750 | 25,170 | 161,993 | 4,498 |
| 10 | INTEREST EXPENSE | 374,085 | 4,804 | 57,743 | 360,625 | 13,460 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 37,490 | 167,373 | 657,653 | 87,136 |
| | PLUS: | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 614 | 7,311 | 46,304 | 1,706 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 56 | 663 | 4,197 | 155 |
| | LESS: | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 2,160 | 9,925 | 40,083 | 5,039 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 36,000 | 165,422 | 668,071 | 83,958 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 2,160 | 9,925 | 40,083 | 5,039 |
| 19 | STATE TAX CREDITS | (49,706) | (635) | (7,569) | (47,938) | (1,768) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | (1) | (8) | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 1,525 | 2,355 | (7,863) | 3,271 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | |
| 24 | REVENUE | 7,995,446 | 2,878,124 | 633,327 | 1,264,347 | 377,062 | 13,905 | 197,284 |
| | LESS: | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 2,165,537 | 427,865 | 849,910 | 269,039 | 11,998 | 159,269 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 370,550 | 68,129 | 114,225 | 29,863 | 2,082 | 21,480 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,256 | 521 | 550 | 132 | 13 | 95 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,479 | 460 | 971 | 272 | 12 | 185 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 3,473 | 645 | 1,361 | 382 | 16 | 259 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 494 | 92 | 194 | 54 | 2 | 37 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,527) | (2,917) | (4,359) | (1,074) | (100) | (817) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 81,276 | 15,598 | 25,351 | 6,682 | 438 | 4,728 |
| 33 | INTEREST EXPENSE | 374,085 | 179,996 | 33,297 | 57,499 | 15,282 | 977 | 11,027 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 88,589 | 89,637 | 218,646 | 56,429 | (1,533) | 1,021 |
| | PLUS: | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 20,896 | 3,858 | 6,647 | 1,761 | 113 | 1,277 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,104 | 388 | 669 | 177 | 11 | 129 |
| | LESS: | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 13,206 | 2,439 | 4,201 | 1,113 | 72 | 807 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 6,447 | 5,338 | 12,832 | 3,315 | (79) | 145 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 91,936 | 86,106 | 208,929 | 53,939 | (1,402) | 1,475 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 32,178 | 30,137 | 73,125 | 18,879 | (491) | 516 |
| 43 | STATE TAX CREDITS | 17,397 | 8,411 | 1,553 | 2,675 | 709 | 46 | 514 |
| 44 | FEDERAL TAX CREDITS | (684) | (332) | (61) | (105) | (28) | (2) | (20) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 5 | 0 | 1 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (285) | (53) | (91) | (24) | (2) | (17) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 39,977 | 31,576 | 75,605 | 19,536 | (449) | 993 |
| 49 | TOTAL INCOME TAXES | 263,511 | 22,390 | 32,476 | 80,793 | 20,825 | (658) | (331) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | |
| 24 | REVENUE | 7,995,446 | 151,768 | 1,995,820 | 7,511,637 | 483,809 |
| | LESS: | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 86,159 | 1,634,590 | 5,604,367 | 338,034 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 21,561 | 111,688 | 739,578 | 40,680 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 96 | 500 | 4,163 | 2 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 0 | 1,032 | 5,411 | 4 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 0 | 1,446 | 7,582 | 4 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 0 | 206 | 1,079 | 1 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (1,092) | (3,928) | (30,814) | (11) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 2,750 | 25,170 | 161,993 | 4,498 |
| 33 | INTEREST EXPENSE | 374,085 | 4,804 | 57,743 | 360,625 | 13,460 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 37,490 | 167,373 | 657,653 | 87,136 |
| | PLUS: | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 552 | 6,582 | 41,686 | 1,537 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 56 | 663 | 4,197 | 155 |
| | LESS: | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 349 | 4,160 | 26,347 | 971 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 2,160 | 9,925 | 40,083 | 5,039 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 35,589 | 160,533 | 637,106 | 82,818 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 12,456 | 56,187 | 222,987 | 28,987 |
| 43 | STATE TAX CREDITS | 17,397 | 222 | 2,649 | 16,779 | 618 |
| 44 | FEDERAL TAX CREDITS | (684) | (9) | (104) | (661) | (23) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 1 | 7 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (8) | (90) | (570) | (21) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 12,661 | 58,643 | 238,542 | 29,561 |
| 49 | TOTAL INCOME TAXES | 263,511 | 14,186 | 60,998 | 230,679 | 32,832 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | |
| | LAND | | | | | | | |
| 1 | STEAM | 23,595 | 10,801 | 2,005 | 4,233 | 1,187 | 51 | 807 |
| 2 | NUCLEAR | 1,104 | 505 | 94 | 198 | 56 | 2 | 38 |
| 3 | HYDRO | 35,488 | 16,245 | 3,016 | 6,367 | 1,785 | 77 | 1,214 |
| 4 | OTHER | 19,601 | 8,971 | 1,666 | 3,517 | 986 | 42 | 671 |
| 5 | TOTAL LAND | 79,788 | 36,522 | 6,781 | 14,315 | 4,014 | 172 | 2,730 |
| | EQUIPMENT | | | | | | | |
| 6 | STEAM | 6,262,713 | 2,866,726 | 532,288 | 1,123,574 | 314,987 | 13,545 | 214,233 |
| 7 | NUCLEAR | 4,224,408 | 1,933,703 | 359,046 | 757,888 | 212,469 | 9,136 | 144,507 |
| 8 | HYDRO | 648,135 | 296,681 | 55,087 | 116,280 | 32,598 | 1,402 | 22,171 |
| 9 | OTHER | 1,009,861 | 462,259 | 85,831 | 181,176 | 50,792 | 2,184 | 34,545 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 5,559,369 | 1,032,252 | 2,178,918 | 610,846 | 26,267 | 415,456 |
| 11 | PRODUCTION PLANT | 12,224,905 | 5,595,891 | 1,039,033 | 2,193,233 | 614,860 | 26,439 | 418,186 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 5,595,891 | 1,039,033 | 2,193,233 | 614,860 | 26,439 | 418,186 |
| | TRANSMISSION PLANT | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | |
| | SUBSTATIONS | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 5,270 | 978 | 2,065 | 579 | 25 | 394 |
| 17 | LEVEL C | 7,255 | 3,324 | 617 | 1,303 | 365 | 16 | 248 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 45 | 8 | 17 | 6 | 0 | 3 |
| 20 | LEVEL F | 51 | 25 | 4 | 9 | 2 | 0 | 2 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 8,664 | 1,607 | 3,394 | 952 | 41 | 647 |
| | LINES | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 140,450 | 26,078 | 55,047 | 15,432 | 664 | 10,496 |
| 23 | LEVEL D | 21,114 | 8,300 | 1,543 | 3,324 | 1,233 | 40 | 631 |
| 24 | TOTAL LINES | 327,943 | 148,750 | 27,621 | 58,371 | 16,665 | 704 | 11,127 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 157,414 | 29,228 | 61,765 | 17,617 | 745 | 11,774 |
| | ACCOUNTS 352 & 353 | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 130,875 | 24,301 | 51,295 | 14,380 | 618 | 9,780 |
| 27 | LEVEL B-2 | 810,421 | 370,966 | 68,880 | 145,395 | 40,761 | 1,753 | 27,723 |
| 28 | LEVEL C | 428,984 | 196,536 | 36,493 | 77,029 | 21,595 | 929 | 14,687 |
| 29 | LEVEL D | 852 | 336 | 62 | 134 | 50 | 2 | 25 |
| 30 | LEVEL E | 8,261 | 3,373 | 627 | 1,351 | 464 | 16 | 257 |
| 31 | LEVEL F | 3,191 | 1,540 | 254 | 541 | 140 | 19 | 114 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 703,626 | 130,617 | 275,745 | 77,390 | 3,337 | 52,586 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 334,685 | 62,144 | 131,175 | 36,774 | 1,581 | 25,011 |
| 34 | LEVEL D | 15,664 | 6,158 | 1,144 | 2,466 | 915 | 30 | 468 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 340,843 | 63,288 | 133,641 | 37,689 | 1,611 | 25,479 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | |
| | LAND | | | | | |
| 1 | STEAM | 23,595 | 0 | 4,498 | 23,582 | 13 |
| 2 | NUCLEAR | 1,104 | 0 | 210 | 1,103 | 1 |
| 3 | HYDRO | 35,488 | 0 | 6,765 | 35,469 | 19 |
| 4 | OTHER | 19,601 | 0 | 3,737 | 19,590 | 11 |
| 5 | TOTAL LAND | 79,788 | 0 | 15,210 | 79,744 | 44 |
| | EQUIPMENT | | | | | |
| 6 | STEAM | 6,262,713 | 0 | 1,193,927 | 6,259,280 | 3,433 |
| 7 | NUCLEAR | 4,224,408 | 0 | 805,343 | 4,222,092 | 2,316 |
| 8 | HYDRO | 648,135 | 0 | 123,561 | 647,780 | 355 |
| 9 | OTHER | 1,009,861 | 0 | 192,520 | 1,009,307 | 554 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 0 | 2,315,351 | 12,138,459 | 6,658 |
| 11 | PRODUCTION PLANT | 12,224,905 | 0 | 2,330,561 | 12,218,203 | 6,702 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 82,874 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 715,924 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 0 | 2,330,561 | 12,218,203 | 805,500 |
| | TRANSMISSION PLANT | | | | | |
| | ACCOUNT 350 - LAND | | | | | |
| | SUBSTATIONS | | | | | |
| 16 | LEVEL B-2 | 11,511 | 0 | 2,194 | 11,505 | 6 |
| 17 | LEVEL C | 7,255 | 0 | 1,378 | 7,251 | 4 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 28 | 107 | (0) |
| 20 | LEVEL F | 51 | 1 | 8 | 51 | (0) |
| 21 | TOTAL SUBSTATIONS | 18,924 | 1 | 3,608 | 18,914 | 10 |
| | LINES | | | | | |
| 22 | LEVEL B-2 | 306,829 | 0 | 58,494 | 306,661 | 168 |
| 23 | LEVEL D | 21,114 | 0 | 6,033 | 21,104 | 10 |
| 24 | TOTAL LINES | 327,943 | 0 | 64,527 | 327,765 | 178 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 1 | 68,135 | 346,679 | 188 |
| | ACCOUNTS 352 & 353 | | | | | |
| 26 | LEVEL B-1 | 285,912 | 0 | 54,506 | 285,755 | 157 |
| 27 | LEVEL B-2 | 810,421 | 0 | 154,499 | 809,977 | 444 |
| 28 | LEVEL C | 428,984 | 0 | 81,480 | 428,749 | 235 |
| 29 | LEVEL D | 852 | 0 | 243 | 852 | (0) |
| 30 | LEVEL E | 8,261 | 0 | 2,169 | 8,257 | 4 |
| 31 | LEVEL F | 3,191 | 68 | 513 | 3,189 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 68 | 293,410 | 1,536,779 | 842 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | |
| 33 | LEVEL B-2 | 731,160 | 0 | 139,389 | 730,759 | 401 |
| 34 | LEVEL D | 15,664 | 0 | 4,476 | 15,657 | 7 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 0 | 143,865 | 746,416 | 408 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 179,809 | 33,387 | 70,474 | 19,757 | 850 | 13,437 |
| 37 | LEVEL D | 114,432 | 44,981 | 8,361 | 18,017 | 6,682 | 217 | 3,422 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 224,790 | 41,748 | 88,491 | 26,439 | 1,067 | 16,859 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 408,806 | 75,907 | 160,227 | 44,919 | 1,931 | 30,551 |
| 40 | LEVEL D | 163,717 | 64,354 | 11,961 | 25,777 | 9,560 | 311 | 4,896 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 473,160 | 87,868 | 186,004 | 54,479 | 2,242 | 35,447 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,723 | 320 | 675 | 189 | 8 | 129 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,723 | 320 | 675 | 189 | 8 | 129 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 5,726 | 1,063 | 2,244 | 629 | 27 | 428 |
| 46 | LEVEL D | 409 | 161 | 30 | 64 | 24 | 1 | 12 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 5,887 | 1,093 | 2,308 | 653 | 28 | 440 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | |
| 48 | LEVEL B-2 | 186 | 87 | 16 | 33 | 9 | 0 | 6 |
| 49 | LEVEL D | 205 | 81 | 15 | 32 | 12 | 0 | 6 |
| 50 | TOTAL ACCOUNT 359 | 391 | 168 | 31 | 65 | 21 | 0 | 12 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 1,907,611 | 354,193 | 748,694 | 214,477 | 9,038 | 142,726 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (70,969) | (13,177) | (27,815) | (7,798) | (335) | (5,304) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 1,836,642 | 341,016 | 720,879 | 206,679 | 8,703 | 137,422 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 1,836,642 | 341,016 | 720,879 | 206,679 | 8,703 | 137,422 |
| | DISTRIBUTION PLANT | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | |
| 59 | LEVEL C | 57,098 | 26,159 | 4,857 | 10,253 | 2,874 | 124 | 1,955 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 832 | 154 | 333 | 114 | 4 | 63 |
| 62 | LEVEL F | 2,710 | 1,308 | 216 | 459 | 119 | 16 | 97 |
| 63 | LEVEL G | 151 | 81 | 13 | 28 | 5 | 1 | 5 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 28,380 | 5,240 | 11,073 | 3,112 | 145 | 2,120 |
| 65 | LINES - LEVEL F | 29,456 | 25,452 | 2,929 | 510 | 9 | 26 | 61 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 53,832 | 8,169 | 11,583 | 3,121 | 171 | 2,181 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | |
| 67 | LEVEL C | 118,950 | 54,496 | 10,119 | 21,359 | 5,988 | 257 | 4,073 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 2,567 | 477 | 1,028 | 353 | 12 | 195 |
| 70 | LEVEL F | 2,763 | 1,333 | 220 | 468 | 121 | 17 | 99 |
| 71 | LEVEL G | 956 | 511 | 84 | 177 | 33 | 6 | 32 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 58,908 | 10,900 | 23,032 | 6,495 | 292 | 4,399 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | |
| 36 | LEVEL B-2 | 392,815 | 0 | 74,886 | 392,600 | 215 |
| 37 | LEVEL D | 114,432 | 0 | 32,698 | 114,378 | 54 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 0 | 107,584 | 506,978 | 269 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | |
| 39 | LEVEL B-2 | 893,090 | 0 | 170,259 | 892,600 | 490 |
| 40 | LEVEL D | 163,717 | 0 | 46,781 | 163,640 | 77 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 0 | 217,040 | 1,056,240 | 567 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | |
| 42 | LEVEL B-2 | 3,764 | 0 | 718 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 1 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 0 | 719 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | |
| 45 | LEVEL B-2 | 12,509 | 0 | 2,385 | 12,502 | 7 |
| 46 | LEVEL D | 409 | 0 | 117 | 409 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 0 | 2,502 | 12,911 | 7 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 35 | 186 | 0 |
| 49 | LEVEL D | 205 | 0 | 59 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 94 | 391 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 69 | 833,349 | 4,210,157 | 2,283 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | 0 | (29,557) | (154,955) | (85) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 69 | 803,792 | 4,055,202 | 2,198 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 155,040 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 2,083 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 17,548 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 69 | 803,792 | 4,055,202 | 176,869 |
| | DISTRIBUTION PLANT | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | |
| 59 | LEVEL C | 57,098 | 0 | 10,845 | 57,067 | 31 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 0 | 534 | 2,034 | 1 |
| 62 | LEVEL F | 2,710 | 58 | 436 | 2,709 | 1 |
| 63 | LEVEL G | 151 | 4 | 14 | 151 | (0) |
| 64 | TOTAL SUBSTATIONS | 61,994 | 62 | 11,829 | 61,961 | 33 |
| 65 | LINES - LEVEL F | 29,456 | 442 | 27 | 29,456 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 504 | 11,856 | 91,417 | 33 |
| | ACCOUNT 361 - STRUCTURES | | | | | |
| 67 | LEVEL C | 118,950 | 0 | 22,593 | 118,885 | 65 |
| 68 | LEVEL D | 1 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 6,285 | 0 | 1,650 | 6,282 | 3 |
| 70 | LEVEL F | 2,763 | 59 | 445 | 2,762 | 1 |
| 71 | LEVEL G | 956 | 22 | 91 | 956 | 0 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 81 | 24,779 | 128,886 | 69 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | |
| 73 | LEVEL C | 901,326 | 412,939 | 76,674 | 161,843 | 45,372 | 1,951 | 30,859 |
| 74 | LEVEL D | 46 | 19 | 3 | 7 | 3 | 0 | 1 |
| 75 | LEVEL E | 128,973 | 52,658 | 9,787 | 21,091 | 7,249 | 254 | 4,006 |
| 76 | LEVEL F | 49,539 | 23,889 | 3,945 | 8,398 | 2,178 | 301 | 1,777 |
| 77 | LEVEL G | 8,217 | 4,374 | 722 | 1,524 | 286 | 55 | 278 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 493,879 | 91,131 | 192,863 | 55,088 | 2,561 | 36,921 |
| | ACCOUNT 364 - POLES | | | | | | | |
| | LEVEL F | | | | | | | |
| 79 | CUSTOMER | 513,918 | 444,068 | 51,095 | 8,896 | 152 | 459 | 1,067 |
| 80 | DEMAND | 182,182 | 87,853 | 14,507 | 30,884 | 8,009 | 1,106 | 6,536 |
| 81 | TOTAL LEVEL F | 696,099 | 531,921 | 65,602 | 39,780 | 8,161 | 1,565 | 7,603 |
| | LEVEL G | | | | | | | |
| 82 | CUSTOMER | 154,990 | 133,976 | 15,413 | 2,674 | 39 | 138 | 318 |
| 83 | DEMAND | 55,289 | 29,429 | 4,859 | 10,253 | 1,925 | 371 | 1,868 |
| 84 | TOTAL LEVEL G | 210,279 | 163,405 | 20,272 | 12,927 | 1,964 | 509 | 2,186 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 695,326 | 85,874 | 52,707 | 10,125 | 2,074 | 9,789 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 86 | CUSTOMER | 230,965 | 199,573 | 22,963 | 3,998 | 68 | 206 | 480 |
| 87 | DEMAND | 553,150 | 266,740 | 44,046 | 93,772 | 24,319 | 3,359 | 19,844 |
| 88 | TOTAL LEVEL F | 784,115 | 466,313 | 67,009 | 97,770 | 24,387 | 3,565 | 20,324 |
| | LEVEL G | | | | | | | |
| 89 | CUSTOMER | 54,345 | 46,975 | 5,404 | 938 | 14 | 49 | 112 |
| 90 | DEMAND | 130,039 | 69,218 | 11,428 | 24,116 | 4,527 | 872 | 4,394 |
| 91 | TOTAL LEVEL G | 184,383 | 116,193 | 16,832 | 25,054 | 4,541 | 921 | 4,506 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 582,506 | 83,841 | 122,824 | 28,928 | 4,486 | 24,830 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | |
| | LEVEL F | | | | | | | |
| 93 | CUSTOMER | 20,159 | 17,419 | 2,004 | 349 | 6 | 18 | 42 |
| 94 | DEMAND | 246,784 | 119,004 | 19,651 | 41,836 | 10,850 | 1,498 | 8,853 |
| 95 | TOTAL LEVEL F | 266,943 | 136,423 | 21,655 | 42,185 | 10,856 | 1,516 | 8,895 |
| | LEVEL G | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1,056 | 122 | 21 | 0 | 1 | 3 |
| 97 | DEMAND | 37,262 | 19,834 | 3,275 | 6,910 | 1,297 | 250 | 1,259 |
| 98 | TOTAL LEVEL G | 38,484 | 20,890 | 3,397 | 6,931 | 1,297 | 251 | 1,262 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 157,313 | 25,052 | 49,116 | 12,153 | 1,767 | 10,157 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 100 | CUSTOMER | 98,527 | 85,135 | 9,796 | 1,706 | 29 | 88 | 205 |
| 101 | DEMAND | 1,198,739 | 578,058 | 95,453 | 203,215 | 52,701 | 7,279 | 43,003 |
| 102 | TOTAL LEVEL F | 1,297,266 | 663,193 | 105,249 | 204,921 | 52,730 | 7,367 | 43,208 |
| | LEVEL G | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4,733 | 544 | 94 | 1 | 5 | 11 |
| 104 | DEMAND | 65,684 | 34,963 | 5,773 | 12,181 | 2,286 | 440 | 2,220 |
| 105 | TOTAL LEVEL G | 71,158 | 39,696 | 6,317 | 12,275 | 2,287 | 445 | 2,231 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 702,889 | 111,566 | 217,196 | 55,017 | 7,812 | 45,439 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | |
| 73 | LEVEL C | 901,326 | 0 | 171,194 | 900,832 | 494 |
| 74 | LEVEL D | 46 | 0 | 13 | 46 | 0 |
| 75 | LEVEL E | 128,973 | 0 | 33,865 | 128,910 | 63 |
| 76 | LEVEL F | 49,539 | 1,055 | 7,970 | 49,513 | 26 |
| 77 | LEVEL G | 8,217 | 193 | 785 | 8,217 | (0) |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 1,248 | 213,827 | 1,087,518 | 584 |
| | ACCOUNT 364 - POLES | | | | | |
| | LEVEL F | | | | | |
| 79 | CUSTOMER | 513,918 | 7,714 | 467 | 513,918 | 0 |
| 80 | DEMAND | 182,182 | 3,880 | 29,311 | 182,086 | 96 |
| 81 | TOTAL LEVEL F | 696,099 | 11,594 | 29,778 | 696,004 | 95 |
| | LEVEL G | | | | | |
| 82 | CUSTOMER | 154,990 | 2,327 | 105 | 154,990 | 0 |
| 83 | DEMAND | 55,289 | 1,300 | 5,284 | 55,289 | (0) |
| 84 | TOTAL LEVEL G | 210,279 | 3,627 | 5,389 | 210,279 | 0 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 15,221 | 35,167 | 906,283 | 95 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 86 | CUSTOMER | 230,965 | 3,467 | 210 | 230,965 | (0) |
| 87 | DEMAND | 553,150 | 11,780 | 88,995 | 552,855 | 295 |
| 88 | TOTAL LEVEL F | 784,115 | 15,247 | 89,205 | 783,820 | 295 |
| | LEVEL G | | | | | |
| 89 | CUSTOMER | 54,345 | 816 | 37 | 54,345 | (0) |
| 90 | DEMAND | 130,039 | 3,057 | 12,427 | 130,039 | (0) |
| 91 | TOTAL LEVEL G | 184,383 | 3,873 | 12,464 | 184,384 | 0 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 19,120 | 101,669 | 968,204 | 295 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | |
| | LEVEL F | | | | | |
| 93 | CUSTOMER | 20,159 | 303 | 18 | 20,159 | (0) |
| 94 | DEMAND | 246,784 | 5,256 | 39,705 | 246,653 | 131 |
| 95 | TOTAL LEVEL F | 266,943 | 5,559 | 39,723 | 266,812 | 131 |
| | LEVEL G | | | | | |
| 96 | CUSTOMER | 1,222 | 18 | 1 | 1,222 | (0) |
| 97 | DEMAND | 37,262 | 876 | 3,561 | 37,262 | (0) |
| 98 | TOTAL LEVEL G | 38,484 | 894 | 3,562 | 38,484 | (0) |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 6,453 | 43,285 | 305,296 | 131 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 100 | CUSTOMER | 98,527 | 1,479 | 89 | 98,527 | (0) |
| 101 | DEMAND | 1,198,739 | 25,529 | 192,863 | 1,198,101 | 638 |
| 102 | TOTAL LEVEL F | 1,297,266 | 27,008 | 192,952 | 1,296,628 | 638 |
| | LEVEL G | | | | | |
| 103 | CUSTOMER | 5,474 | 82 | 4 | 5,474 | (0) |
| 104 | DEMAND | 65,684 | 1,544 | 6,277 | 65,684 | 0 |
| 105 | TOTAL LEVEL G | 71,158 | 1,626 | 6,281 | 71,158 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 28,634 | 199,233 | 1,367,786 | 638 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | |
| | LEVEL F | | | | | | | |
| 107 | CUSTOMER | 12,848 | 11,102 | 1,277 | 222 | 4 | 11 | 27 |
| 108 | DEMAND | 121,171 | 58,429 | 9,649 | 20,542 | 5,327 | 736 | 4,347 |
| 109 | TOTAL LEVEL F | 134,020 | 69,531 | 10,926 | 20,764 | 5,331 | 747 | 4,374 |
| | LEVEL G | | | | | | | |
| | CUSTOMER | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 41,273 | 6,432 | 920 | 19 | 39 | 82 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 5,312 | 4,841 | 151 | 86 | 399 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 90,932 | 19,553 | 1,205 | 3 | 208 | 223 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 6,648 | 2,872 | 11 | 154 | 154 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 132,205 | 37,945 | 9,838 | 184 | 487 | 858 |
| 115 | DEMAND | 953,822 | 507,705 | 83,827 | 176,888 | 33,203 | 6,393 | 32,231 |
| 116 | TOTAL LEVEL G | 1,135,914 | 639,910 | 121,772 | 186,726 | 33,387 | 6,880 | 33,089 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 709,441 | 132,698 | 207,490 | 38,718 | 7,627 | 37,463 |
| | ACCOUNT 369 - SERVICES | | | | | | | |
| 118 | POWER PANELS | 2,036 | 2,036 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 204,411 | 20,503 | 932 | 3 | 169 | 192 |
| 120 | 4 WIRE | 18,546 | 0 | 13,222 | 4,737 | 17 | 255 | 249 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 204,411 | 33,725 | 5,669 | 20 | 424 | 441 |
| | PAD SERVICE | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 588,661 | 26,507 | 2,667 | 60 | 109 | 276 |
| 123 | 4 WIRE | 40,621 | 0 | 24,680 | 12,996 | 429 | 212 | 972 |
| 124 | TOTAL PAD SERVICE | 659,793 | 588,661 | 51,187 | 15,663 | 489 | 321 | 1,248 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 795,108 | 84,912 | 21,332 | 509 | 745 | 1,689 |
| | ACCOUNT 370 - METERS | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 228,686 | 16,946 | 1,055 | 15 | 119 | 109 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 122,048 | 53,241 | 1,012 | 1,783 | 3,382 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 228,686 | 138,994 | 54,296 | 1,027 | 1,902 | 3,491 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 659 | 115 | 1 | 6 | 9 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 4,477,888 | 773,796 | 952,554 | 211,182 | 29,443 | 176,368 |
| | GENERAL PLANT | | | | | | | |
| 133 | PRODUCTION | 167,275 | 76,570 | 14,217 | 30,010 | 8,413 | 362 | 5,722 |
| 134 | TRANSMISSION | 89,848 | 40,670 | 7,552 | 15,963 | 4,577 | 193 | 3,043 |
| 135 | DISTRIBUTION | 611,711 | 351,969 | 60,822 | 74,872 | 16,599 | 2,314 | 13,863 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 81,832 | 9,354 | 1,719 | 166 | 86 | 209 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 12,051 | 13,529 | 3,834 | 214 | 229 | 203 |
| 138 | SALES | 29,731 | 11,419 | 11,040 | 3,719 | 246 | 231 | 131 |
| 139 | GENERAL PLANT | 1,026,638 | 574,511 | 116,514 | 130,117 | 30,215 | 3,415 | 23,171 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 574,511 | 116,514 | 130,117 | 30,215 | 3,415 | 23,171 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | |
| | LEVEL F | | | | | |
| 107 | CUSTOMER | 12,848 | 193 | 12 | 12,848 | 0 |
| 108 | DEMAND | 121,171 | 2,581 | 19,495 | 121,106 | 65 |
| 109 | TOTAL LEVEL F | 134,020 | 2,774 | 19,507 | 133,954 | 66 |
| | LEVEL G | | | | | |
| | CUSTOMER | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 9 | 85 | 48,859 | (0) |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 397 | 11,186 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 37 | 11 | 112,172 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 36 | 9,875 | (0) |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 46 | 529 | 182,092 | (0) |
| 115 | DEMAND | 953,822 | 22,424 | 91,151 | 953,822 | 0 |
| 116 | TOTAL LEVEL G | 1,135,914 | 22,470 | 91,680 | 1,135,914 | 0 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 25,244 | 111,187 | 1,269,868 | 66 |
| | ACCOUNT 369 - SERVICES | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 2,036 | 0 |
| | OVERHEAD SERVICE | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 135 | 9 | 226,354 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 66 | 18,546 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 135 | 75 | 244,900 | (0) |
| | PAD SERVICE | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 622 | 270 | 619,172 | 0 |
| 123 | 4 WIRE | 40,621 | 0 | 1,332 | 40,621 | (0) |
| 124 | TOTAL PAD SERVICE | 659,793 | 622 | 1,602 | 659,793 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 757 | 1,677 | 906,729 | (0) |
| | ACCOUNT 370 - METERS | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 70 | 247,000 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 3,144 | 184,610 | 2 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 0 | 3,214 | 431,610 | 2 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 8 | 798 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 316,126 | 0 | 316,126 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 413,388 | 745,902 | 7,780,521 | 1,912 |
| | GENERAL PLANT | | | | | |
| 133 | PRODUCTION | 167,275 | 0 | 31,889 | 167,183 | 92 |
| 134 | TRANSMISSION | 89,848 | 2 | 17,799 | 89,799 | 49 |
| 135 | DISTRIBUTION | 611,711 | 32,493 | 58,629 | 611,561 | 150 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 1,168 | 1,252 | 95,786 | 0 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 1,215 | 1,012 | 32,287 | 0 |
| 138 | SALES | 29,731 | 1,763 | 1,182 | 29,731 | 0 |
| 139 | GENERAL PLANT | 1,026,638 | 36,641 | 111,763 | 1,026,347 | 291 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 3,247 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 753 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 8,476 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 36,641 | 111,763 | 1,026,347 | 12,766 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | |
| 144 | PRODUCTION | 46,857 | 21,448 | 3,983 | 8,406 | 2,357 | 101 | 1,603 |
| 145 | TRANSMISSION | 26,074 | 11,804 | 2,191 | 4,633 | 1,328 | 56 | 883 |
| 146 | DISTRIBUTION | 171,328 | 98,579 | 17,035 | 20,970 | 4,649 | 648 | 3,883 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 22,920 | 2,620 | 481 | 47 | 24 | 58 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 3,375 | 3,789 | 1,074 | 60 | 64 | 57 |
| 149 | SALES | 8,327 | 3,197 | 3,092 | 1,042 | 69 | 65 | 37 |
| 150 | INTANGIBLE PLANT | 288,457 | 161,323 | 32,710 | 36,606 | 8,510 | 958 | 6,521 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 161,323 | 32,710 | 36,606 | 8,510 | 958 | 6,521 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 9,515 | 1,767 | 3,729 | 1,045 | 45 | 711 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 5,843 | 1,085 | 2,290 | 642 | 28 | 437 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 122 | 22 | 47 | 13 | 1 | 9 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 74 | 13 | 28 | 8 | 0 | 5 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 64 | 11 | 13 | 3 | 0 | 2 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 1,402 | 285 | 318 | 74 | 8 | 57 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 17,020 | 3,183 | 6,425 | 1,785 | 82 | 1,221 |
| 162 | GROSS PLANT | 25,416,422 | 12,663,275 | 2,306,252 | 4,039,814 | 1,073,231 | 69,040 | 762,889 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 12,663,275 | 2,306,252 | 4,039,814 | 1,073,231 | 69,040 | 762,889 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | |
| 144 | PRODUCTION | 46,857 | 0 | 8,933 | 46,831 | 26 |
| 145 | TRANSMISSION | 26,074 | 0 | 5,165 | 26,060 | 14 |
| 146 | DISTRIBUTION | 171,328 | 9,101 | 16,421 | 171,286 | 42 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 327 | 351 | 26,828 | 0 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 340 | 284 | 9,043 | 0 |
| 149 | SALES | 8,327 | 494 | 331 | 8,327 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 10,262 | 31,485 | 288,375 | 82 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 210 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 2,368 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 10,262 | 31,485 | 288,375 | 2,661 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 0 | 3,963 | 20,775 | 11 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 0 | 2,434 | 12,759 | 7 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 50 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 31 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 6 | 10 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 89 | 273 | 2,506 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 95 | 6,761 | 36,572 | 19 |
| 162 | GROSS PLANT | 25,416,422 | 460,455 | 4,030,264 | 25,405,220 | 11,202 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 158,287 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 85,920 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 744,316 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 460,455 | 4,030,264 | 25,405,220 | 999,725 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | STEAM | 2,245,367 | 1,027,806 | 190,841 | 402,834 | 112,932 | 4,856 | 76,809 |
| 2 | NUCLEAR | 2,468,982 | 1,130,164 | 209,847 | 442,953 | 124,179 | 5,340 | 84,458 |
| 3 | HYDRO | 347,678 | 159,147 | 29,550 | 62,376 | 17,487 | 752 | 11,893 |
| 4 | OTHER | 207,338 | 94,908 | 17,622 | 37,198 | 10,428 | 448 | 7,093 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 2,412,025 | 447,860 | 945,361 | 265,026 | 11,396 | 180,253 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 2,412,025 | 447,860 | 945,361 | 265,026 | 11,396 | 180,253 |
| | TRANSMISSION | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 23,714 | 4,403 | 9,305 | 2,657 | 112 | 1,774 |
| | SUBSTATIONS | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 49,973 | 9,279 | 19,586 | 5,491 | 236 | 3,734 |
| 12 | ALL OTHER LEVELS | 284,285 | 130,081 | 24,146 | 50,977 | 14,311 | 618 | 9,722 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 180,054 | 33,425 | 70,563 | 19,802 | 854 | 13,456 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 115,157 | 21,382 | 45,152 | 12,734 | 544 | 8,608 |
| 15 | ACCOUNT 355 | 162,759 | 72,129 | 13,396 | 28,394 | 8,483 | 342 | 5,409 |
| 16 | ACCOUNT 356 | 286,260 | 128,166 | 23,801 | 50,383 | 14,757 | 607 | 9,602 |
| 17 | ACCOUNT 357 | 2,259 | 1,035 | 192 | 405 | 113 | 5 | 77 |
| 18 | ACCOUNT 358 | 1,736 | 791 | 147 | 310 | 88 | 4 | 59 |
| 19 | ACCOUNT 359 | 184 | 78 | 15 | 31 | 10 | 0 | 6 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 521,124 | 96,761 | 204,543 | 58,644 | 2,468 | 38,991 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (18,778) | (3,486) | (7,359) | (2,063) | (89) | (1,403) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 502,346 | 93,275 | 197,184 | 56,581 | 2,379 | 37,588 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 502,346 | 93,275 | 197,184 | 56,581 | 2,379 | 37,588 |
| | DISTRIBUTION | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 1,999 | 230 | 40 | 1 | 2 | 5 |
| 29 | ACCOUNT 361 | 29,647 | 13,543 | 2,506 | 5,295 | 1,493 | 67 | 1,011 |
| 30 | ACCOUNT 362 | 306,027 | 138,905 | 25,630 | 54,242 | 15,493 | 720 | 10,384 |
| 31 | ACCOUNT 364 | 327,648 | 251,353 | 31,043 | 19,053 | 3,660 | 750 | 3,539 |
| 32 | ACCOUNT 365 | 335,838 | 201,990 | 29,073 | 42,591 | 10,031 | 1,556 | 8,610 |
| 33 | ACCOUNT 366 | 106,277 | 54,739 | 8,717 | 17,091 | 4,229 | 615 | 3,534 |
| 34 | ACCOUNT 367 | 480,161 | 246,634 | 39,147 | 76,211 | 19,305 | 2,741 | 15,944 |
| 35 | ACCOUNT 368 | 493,961 | 275,947 | 51,615 | 80,707 | 15,060 | 2,967 | 14,572 |
| | ACCOUNT 369 | | | | | | | |
| 36 | ALL OTHER | 329,150 | 288,541 | 30,893 | 7,761 | 185 | 271 | 614 |
| 37 | POWER PANELS | 741 | 741 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 289,282 | 30,893 | 7,761 | 185 | 271 | 614 |
| | ACCOUNT 370 | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 60,155 | 4,459 | 278 | 4 | 31 | 29 |
| 40 | THREE PHASE METERS | 48,563 | 1 | 32,104 | 14,005 | 266 | 469 | 890 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 60,156 | 36,563 | 14,283 | 270 | 500 | 919 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 179 | 31 | 0 | 2 | 2 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 1,534,548 | 255,596 | 317,305 | 69,727 | 10,191 | 59,134 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | STEAM | 2,245,367 | 0 | 428,058 | 2,244,136 | 1,231 |
| 2 | NUCLEAR | 2,468,982 | 0 | 470,688 | 2,467,629 | 1,353 |
| 3 | HYDRO | 347,678 | 0 | 66,282 | 347,487 | 191 |
| 4 | OTHER | 207,338 | 0 | 39,527 | 207,224 | 114 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 0 | 1,004,555 | 5,266,476 | 2,889 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 32,400 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 387,620 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 0 | 1,004,555 | 5,266,476 | 422,909 |
| | TRANSMISSION | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 0 | 10,287 | 52,252 | 28 |
| | SUBSTATIONS | | | | | |
| 11 | LEVEL B-1 | 109,171 | 0 | 20,812 | 109,111 | 60 |
| 12 | ALL OTHER LEVELS | 284,285 | 15 | 54,259 | 284,129 | 156 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 15 | 75,071 | 393,240 | 216 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 0 | 48,606 | 252,183 | 138 |
| 15 | ACCOUNT 355 | 162,759 | 0 | 34,520 | 162,673 | 86 |
| 16 | ACCOUNT 356 | 286,260 | 0 | 58,790 | 286,106 | 154 |
| 17 | ACCOUNT 357 | 2,259 | 0 | 431 | 2,258 | 1 |
| 18 | ACCOUNT 358 | 1,736 | 0 | 336 | 1,735 | 1 |
| 19 | ACCOUNT 359 | 184 | 0 | 44 | 184 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 15 | 228,085 | 1,150,631 | 625 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | 0 | (7,820) | (40,998) | (22) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 15 | 220,265 | 1,109,633 | 603 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 41,020 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 897 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 7,847 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 15 | 220,265 | 1,109,633 | 50,368 |
| | DISTRIBUTION | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 35 | 2 | 2,314 | (0) |
| 29 | ACCOUNT 361 | 29,647 | 19 | 5,697 | 29,631 | 16 |
| 30 | ACCOUNT 362 | 306,027 | 351 | 60,138 | 305,863 | 164 |
| 31 | ACCOUNT 364 | 327,648 | 5,502 | 12,713 | 327,613 | 35 |
| 32 | ACCOUNT 365 | 335,838 | 6,630 | 35,255 | 335,736 | 102 |
| 33 | ACCOUNT 366 | 106,277 | 2,245 | 15,062 | 106,232 | 45 |
| 34 | ACCOUNT 367 | 480,161 | 10,047 | 69,908 | 479,937 | 224 |
| 35 | ACCOUNT 368 | 493,961 | 9,819 | 43,248 | 493,935 | 26 |
| | ACCOUNT 369 | | | | | |
| 36 | ALL OTHER | 329,150 | 275 | 610 | 329,150 | (0) |
| 37 | POWER PANELS | 741 | 0 | 0 | 741 | (0) |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 275 | 610 | 329,891 | 1 |
| | ACCOUNT 370 | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 18 | 64,974 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 827 | 48,562 | 1 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 0 | 845 | 113,536 | 1 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 2 | 216 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 176,595 | 0 | 176,595 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 211,518 | 243,480 | 2,701,499 | 613 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| 46 | PRODUCTION | 63,673 | 29,146 | 5,412 | 11,423 | 3,202 | 138 | 2,178 |
| 47 | TRANSMISSION | 34,205 | 15,483 | 2,875 | 6,077 | 1,742 | 73 | 1,159 |
| 48 | DISTRIBUTION | 232,920 | 134,019 | 23,159 | 28,509 | 6,320 | 881 | 5,279 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 31,159 | 3,562 | 654 | 63 | 33 | 79 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 4,589 | 5,151 | 1,460 | 81 | 87 | 77 |
| 51 | SALES | 11,321 | 4,348 | 4,204 | 1,416 | 94 | 88 | 50 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 218,744 | 44,363 | 49,539 | 11,502 | 1,300 | 8,822 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 218,744 | 44,363 | 49,539 | 11,502 | 1,300 | 8,822 |
| | INTANGIBLE PLANT | | | | | | | |
| 57 | PRODUCTION | 33,504 | 15,337 | 2,848 | 6,011 | 1,685 | 72 | 1,146 |
| 58 | TRANSMISSION | 18,644 | 8,441 | 1,567 | 3,312 | 950 | 40 | 631 |
| 59 | DISTRIBUTION | 122,506 | 70,489 | 12,181 | 14,994 | 3,324 | 463 | 2,776 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 16,389 | 1,873 | 344 | 33 | 17 | 42 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 2,413 | 2,709 | 768 | 43 | 46 | 41 |
| 62 | SALES | 5,954 | 2,287 | 2,211 | 745 | 49 | 46 | 26 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 115,356 | 23,389 | 26,174 | 6,084 | 684 | 4,662 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 115,356 | 23,389 | 26,174 | 6,084 | 684 | 4,662 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 22,263 | 4,134 | 8,726 | 2,446 | 105 | 1,664 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 37 | 7 | 15 | 4 | 0 | 3 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 39 | 7 | 8 | 2 | 0 | 2 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 1,106 | 225 | 251 | 58 | 7 | 45 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 23,445 | 4,373 | 9,000 | 2,510 | 112 | 1,714 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 4,806,464 | 868,856 | 1,544,563 | 411,430 | 26,062 | 292,173 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 4,806,464 | 868,856 | 1,544,563 | 411,430 | 26,062 | 292,173 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| 46 | PRODUCTION | 63,673 | 0 | 12,139 | 63,638 | 35 |
| 47 | TRANSMISSION | 34,205 | 1 | 6,776 | 34,186 | 19 |
| 48 | DISTRIBUTION | 232,920 | 12,372 | 22,324 | 232,863 | 57 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 445 | 477 | 36,472 | 0 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 463 | 386 | 12,294 | 0 |
| 51 | SALES | 11,321 | 671 | 450 | 11,321 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 13,952 | 42,552 | 390,774 | 111 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 1,243 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 288 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 3,246 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 13,952 | 42,552 | 390,774 | 4,887 |
| | INTANGIBLE PLANT | | | | | |
| 57 | PRODUCTION | 33,504 | 0 | 6,387 | 33,486 | 18 |
| 58 | TRANSMISSION | 18,644 | 0 | 3,693 | 18,634 | 10 |
| 59 | DISTRIBUTION | 122,506 | 6,507 | 11,742 | 122,476 | 30 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 234 | 251 | 19,183 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 243 | 203 | 6,466 | 0 |
| 62 | SALES | 5,954 | 353 | 237 | 5,954 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 7,337 | 22,513 | 206,199 | 58 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 150 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 1,694 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 7,337 | 22,513 | 206,199 | 1,903 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 0 | 9,272 | 48,610 | 27 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 16 | 82 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 4 | 7 | 69 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 71 | 215 | 1,978 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 75 | 9,510 | 50,739 | 28 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 232,897 | 1,542,875 | 9,725,320 | 4,302 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 42,263 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 33,735 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 400,407 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 232,897 | 1,542,875 | 9,725,320 | 480,707 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | |
| 1 | COAL | 411,361 | 188,298 | 34,963 | 73,801 | 20,690 | 890 | 14,072 |
| 2 | OIL | 59,702 | 27,328 | 5,074 | 10,711 | 3,003 | 129 | 2,042 |
| 3 | GAS | 12,211 | 5,589 | 1,038 | 2,191 | 614 | 26 | 418 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 9,989 | 1,855 | 3,915 | 1,098 | 47 | 746 |
| 5 | FUEL INVENTORY | 505,096 | 231,204 | 42,930 | 90,618 | 25,405 | 1,092 | 17,278 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 231,204 | 42,930 | 90,618 | 25,405 | 1,092 | 17,278 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | |
| 10 | PRODUCTION | 279,444 | 127,915 | 23,751 | 50,134 | 14,055 | 604 | 9,559 |
| 11 | TRANSMISSION | 6,320 | 2,861 | 531 | 1,123 | 322 | 14 | 214 |
| 12 | DISTRIBUTION | 53,963 | 31,051 | 5,365 | 6,605 | 1,464 | 204 | 1,223 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5,594 | 639 | 117 | 11 | 6 | 14 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 784 | 880 | 249 | 14 | 15 | 13 |
| 15 | SALES | 2,746 | 1,055 | 1,020 | 343 | 23 | 21 | 12 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 169,260 | 32,186 | 58,571 | 15,889 | 864 | 11,035 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 169,260 | 32,186 | 58,571 | 15,889 | 864 | 11,035 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 400,464 | 75,116 | 149,189 | 41,294 | 1,956 | 28,313 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 400,464 | 75,116 | 149,189 | 41,294 | 1,956 | 28,313 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | |
| 1 | COAL | 411,361 | 0 | 78,422 | 411,136 | 225 |
| 2 | OIL | 59,702 | 0 | 11,382 | 59,669 | 33 |
| 3 | GAS | 12,211 | 0 | 2,328 | 12,204 | 7 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 0 | 4,160 | 21,810 | 12 |
| 5 | FUEL INVENTORY | 505,096 | 0 | 96,292 | 504,819 | 277 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 4,894 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 41,041 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 0 | 96,292 | 504,819 | 46,212 |
| | PLANT MATERIALS & SUPPLIES | | | | | |
| 10 | PRODUCTION | 279,444 | 0 | 53,273 | 279,291 | 153 |
| 11 | TRANSMISSION | 6,320 | 0 | 1,252 | 6,317 | 3 |
| 12 | DISTRIBUTION | 53,963 | 2,866 | 5,172 | 53,950 | 13 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 80 | 86 | 6,547 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 79 | 66 | 2,100 | 0 |
| 15 | SALES | 2,746 | 163 | 109 | 2,746 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 3,188 | 59,958 | 350,951 | 169 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 1,223 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 1,793 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 16,510 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 3,188 | 59,958 | 350,951 | 19,695 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 3,188 | 156,250 | 855,770 | 446 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 1,223 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 6,687 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 57,551 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 3,188 | 156,250 | 855,770 | 65,907 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 21,266 | 3,948 | 8,334 | 2,336 | 100 | 1,589 |
| 3 | LEVEL C | 30,113 | 13,795 | 2,562 | 5,407 | 1,516 | 65 | 1,031 |
| 4 | TOTAL TRANSMISSION | 76,568 | 35,061 | 6,510 | 13,741 | 3,852 | 165 | 2,620 |
| | DISTRIBUTION | | | | | | | |
| 5 | LEVEL C | 17,354 | 7,950 | 1,476 | 3,116 | 874 | 38 | 594 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 7,950 | 1,476 | 3,116 | 874 | 38 | 594 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 43,011 | 7,986 | 16,857 | 4,726 | 203 | 3,214 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 43,011 | 7,986 | 16,857 | 4,726 | 203 | 3,214 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 42,880 | 7,847 | 13,676 | 3,632 | 234 | 2,581 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,880 | 7,847 | 13,676 | 3,632 | 234 | 2,581 |
| | PREPAID PENSION ASSET | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 260,536 | 64,114 | 62,469 | 14,543 | 1,482 | 10,563 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 260,536 | 64,114 | 62,469 | 14,543 | 1,482 | 10,563 |
| | OPERATING RESERVES | | | | | | | |
| 25 | PRODUCTION | (33,790) | (15,467) | (2,872) | (6,062) | (1,699) | (73) | (1,156) |
| 26 | TRANSMISSION | (32,623) | (14,766) | (2,742) | (5,796) | (1,662) | (70) | (1,105) |
| 27 | DISTRIBUTION | (68,004) | (39,128) | (6,762) | (8,324) | (1,845) | (257) | (1,541) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (30,441) | (3,480) | (639) | (62) | (32) | (78) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (4,265) | (4,789) | (1,357) | (76) | (81) | (72) |
| 30 | SALES | (14,964) | (5,748) | (5,556) | (1,872) | (124) | (116) | (66) |
| 31 | OPERATING RESERVES | (196,442) | (109,815) | (26,201) | (24,050) | (5,468) | (629) | (4,018) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (109,815) | (26,201) | (24,050) | (5,468) | (629) | (4,018) |
| | NUCLEAR FUEL | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 240,127 | 44,586 | 94,115 | 26,384 | 1,135 | 17,945 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (95,447) | (17,723) | (37,410) | (10,488) | (451) | (7,133) |
| 38 | NET NUCLEAR FUEL | 316,070 | 144,680 | 26,863 | 56,705 | 15,896 | 684 | 10,812 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | |
| 2 | LEVEL B-2 | 46,454 | 0 | 8,856 | 46,429 | 25 |
| 3 | LEVEL C | 30,113 | 0 | 5,720 | 30,096 | 17 |
| 4 | TOTAL TRANSMISSION | 76,568 | 0 | 14,576 | 76,525 | 43 |
| | DISTRIBUTION | | | | | |
| 5 | LEVEL C | 17,354 | 0 | 3,296 | 17,344 | 10 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 0 | 3,296 | 17,344 | 10 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 0 | 17,872 | 93,869 | 52 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 0 | 17,872 | 93,869 | 52 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 1,220 | 13,653 | 85,723 | 38 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 138 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 125 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 1,070 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 1,220 | 13,653 | 85,723 | 1,371 |
| | PREPAID PENSION ASSET | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 14,114 | 64,274 | 492,095 | 149 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 1,276 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 2,026 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 20,655 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 14,114 | 64,274 | 492,095 | 24,106 |
| | OPERATING RESERVES | | | | | |
| 25 | PRODUCTION | (33,790) | 0 | (6,442) | (33,771) | (19) |
| 26 | TRANSMISSION | (32,623) | (1) | (6,463) | (32,605) | (18) |
| 27 | DISTRIBUTION | (68,004) | (3,612) | (6,518) | (67,987) | (17) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (435) | (466) | (35,633) | 0 |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (430) | (358) | (11,428) | 0 |
| 30 | SALES | (14,964) | (887) | (595) | (14,964) | 0 |
| 31 | OPERATING RESERVES | (196,442) | (5,365) | (20,842) | (196,388) | (54) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | (601) |
| 33 | DALTON | (483) | 0 | 0 | 0 | (483) |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | (5,446) |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (5,365) | (20,842) | (196,388) | (6,584) |
| | NUCLEAR FUEL | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 0 | 100,008 | 524,300 | 288 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | 0 | (39,752) | (208,404) | (114) |
| 38 | NET NUCLEAR FUEL | 316,070 | 0 | 60,256 | 315,896 | 174 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 583,000 | 108,250 | 228,499 | 64,058 | 2,755 | 43,568 |
| 40 | TRANSMISSION | 506,897 | 229,454 | 42,604 | 90,060 | 25,821 | 1,087 | 17,168 |
| 41 | DISTRIBUTION | 942,331 | 542,202 | 93,695 | 115,339 | 25,571 | 3,565 | 21,355 |
| 42 | GENERAL PLANT | 108,947 | 60,969 | 12,364 | 13,808 | 3,206 | 362 | 2,459 |
| 43 | NUCLEAR FUEL | 12,436 | 5,693 | 1,057 | 2,231 | 625 | 27 | 425 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 1,421,318 | 257,970 | 449,937 | 119,281 | 7,796 | 84,975 |
| | OTHER BASIS DIFFERENCES | | | | | | | |
| 45 | PRODUCTION | (10,953) | (5,013) | (931) | (1,965) | (551) | (24) | (375) |
| 46 | TRANSMISSION | 44,577 | 20,177 | 3,747 | 7,920 | 2,271 | 96 | 1,510 |
| 47 | DISTRIBUTION | (21,825) | (12,558) | (2,170) | (2,671) | (592) | (83) | (495) |
| 48 | GENERAL PLANT | 48,667 | 27,235 | 5,523 | 6,168 | 1,432 | 162 | 1,098 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 29,841 | 6,169 | 9,452 | 2,560 | 151 | 1,738 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 1,451,159 | 264,139 | 459,389 | 121,841 | 7,947 | 86,713 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 1,451,159 | 264,139 | 459,389 | 121,841 | 7,947 | 86,713 |
| | ACCOUNT 283 | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 4,032 | 749 | 1,581 | 443 | 19 | 301 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 26,499 | 4,826 | 8,453 | 2,246 | 144 | 1,596 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 1,372 | 255 | 538 | 151 | 6 | 103 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 1,341 | 249 | 525 | 147 | 6 | 100 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 3,833 | 677 | 1,016 | 254 | 23 | 191 |
| 60 | NUCLEAR OUTAGE | 9,859 | 4,513 | 838 | 1,769 | 496 | 21 | 337 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 3,182 | 591 | 1,247 | 350 | 15 | 238 |
| 62 | DSM DEFERRED COSTS | 2,263 | 1,037 | 192 | 406 | 114 | 5 | 77 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 12,012 | 2,956 | 2,880 | 670 | 68 | 487 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 91,539 | 22,527 | 21,949 | 5,110 | 521 | 3,711 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 5,283 | 981 | 2,071 | 580 | 25 | 395 |
| 66 | TAX LEGISLATION | 60,903 | 33,032 | 7,611 | 8,042 | 1,923 | 183 | 1,382 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 2,706 | 502 | 1,060 | 297 | 13 | 202 |
| 68 | ACCOUNT 283 | 368,182 | 190,381 | 42,954 | 51,537 | 12,781 | 1,049 | 9,120 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 190,381 | 42,954 | 51,537 | 12,781 | 1,049 | 9,120 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | |
| | ACCOUNT 281 AND 282 | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | |
| 39 | PRODUCTION | 1,273,634 | 0 | 242,806 | 1,272,936 | 698 |
| 40 | TRANSMISSION | 506,897 | 9 | 100,419 | 506,622 | 275 |
| 41 | DISTRIBUTION | 942,331 | 50,055 | 90,317 | 942,099 | 232 |
| 42 | GENERAL PLANT | 108,947 | 3,888 | 11,860 | 108,916 | 31 |
| 43 | NUCLEAR FUEL | 12,436 | 0 | 2,371 | 12,429 | 7 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 53,952 | 447,773 | 2,843,002 | 1,243 |
| | OTHER BASIS DIFFERENCES | | | | | |
| 45 | PRODUCTION | (10,953) | 0 | (2,088) | (10,947) | (6) |
| 46 | TRANSMISSION | 44,577 | 1 | 8,831 | 44,553 | 24 |
| 47 | DISTRIBUTION | (21,825) | (1,159) | (2,092) | (21,820) | (5) |
| 48 | GENERAL PLANT | 48,667 | 1,737 | 5,298 | 48,653 | 14 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 579 | 9,949 | 60,439 | 27 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 54,531 | 457,722 | 2,903,441 | 1,270 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 23,309 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 7,621 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 49,298 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 54,531 | 457,722 | 2,903,441 | 81,498 |
| | ACCOUNT 283 | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 0 | 1,680 | 8,805 | 5 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 963 | 8,433 | 53,160 | 23 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 0 | 572 | 2,997 | 2 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 0 | 558 | 2,926 | 2 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 251 | 941 | 7,186 | 2 |
| 60 | NUCLEAR OUTAGE | 9,859 | 0 | 1,880 | 9,854 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 0 | 1,326 | 6,949 | 4 |
| 62 | DSM DEFERRED COSTS | 2,263 | 0 | 431 | 2,262 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 651 | 2,963 | 22,687 | 7 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 4,959 | 22,583 | 172,899 | 52 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 0 | 2,200 | 11,535 | 6 |
| 66 | TAX LEGISLATION | 60,903 | 1,404 | 7,304 | 60,881 | 22 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 0 | 1,127 | 5,907 | 3 |
| 68 | ACCOUNT 283 | 368,182 | 8,228 | 51,998 | 368,048 | 134 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 906 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 895 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 8,691 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 8,228 | 51,998 | 368,048 | 10,626 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | |
| 73 | PRODUCTION | (249) | (113) | (21) | (45) | (13) | (1) | (9) |
| 74 | TRANSMISSION | (87) | (41) | (7) | (15) | (4) | 0 | (3) |
| 75 | DISTRIBUTION | (377) | (218) | (37) | (46) | (10) | (1) | (9) |
| 76 | CUSTOMER ACCOUNTING | (104) | (90) | (10) | (2) | 0 | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (13) | (14) | (4) | 0 | 0 | 0 |
| 78 | SALES | (44) | (17) | (16) | (6) | 0 | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (492) | (105) | (118) | (27) | (2) | (21) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | |
| 80 | PRODUCTION | (1,360) | (622) | (116) | (244) | (68) | (3) | (47) |
| 81 | TRANSMISSION | (490) | (222) | (41) | (87) | (25) | (1) | (17) |
| 82 | DISTRIBUTION | (1,266) | (729) | (126) | (155) | (34) | (5) | (29) |
| 83 | CUSTOMER ACCOUNTING | (636) | (544) | (62) | (11) | (1) | (1) | (1) |
| 84 | CUSTOMER ASSISTANCE | (204) | (78) | (85) | (24) | (1) | (1) | (1) |
| 85 | SALES | (269) | (103) | (100) | (34) | (2) | (2) | (1) |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (2,298) | (530) | (555) | (131) | (13) | (96) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4,845) | (558) | (97) | (2) | (5) | (12) |
| 88 | COST OF REMOVAL | (40,663) | (21,803) | (3,847) | (5,750) | (1,417) | (132) | (1,078) |
| 89 | GE PURCHASING CARD | (346) | (184) | (45) | (44) | (10) | (1) | (7) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (1,246) | (306) | (299) | (70) | (7) | (50) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (154,467) | (36,854) | (33,829) | (7,691) | (885) | (5,652) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (63,422) | (11,865) | (19,740) | (5,201) | (348) | (3,703) |
| 94 | ACCOUNT 190 | (456,857) | (248,757) | (54,110) | (60,432) | (14,549) | (1,393) | (10,619) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (248,757) | (54,110) | (60,432) | (14,549) | (1,393) | (10,619) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 1,392,783 | 252,983 | 450,494 | 120,073 | 7,603 | 85,214 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 1,392,783 | 252,983 | 450,494 | 120,073 | 7,603 | 85,214 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | |
| 73 | PRODUCTION | (249) | 0 | (47) | (249) | 0 |
| 74 | TRANSMISSION | (87) | 0 | (17) | (87) | 0 |
| 75 | DISTRIBUTION | (377) | (20) | (36) | (377) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | (1) | (1) | (104) | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (1) | (1) | (33) | 0 |
| 78 | SALES | (44) | (3) | (2) | (44) | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (25) | (104) | (894) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | |
| 80 | PRODUCTION | (1,360) | 0 | (259) | (1,359) | (1) |
| 81 | TRANSMISSION | (490) | 0 | (97) | (490) | 0 |
| 82 | DISTRIBUTION | (1,266) | (67) | (121) | (1,266) | 0 |
| 83 | CUSTOMER ACCOUNTING | (636) | (8) | (8) | (636) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (8) | (6) | (204) | 0 |
| 85 | SALES | (269) | (16) | (11) | (269) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (99) | (502) | (4,224) | (1) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (84) | (6) | (5,609) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (1,440) | (5,182) | (40,649) | (14) |
| 89 | GE PURCHASING CARD | (346) | (10) | (45) | (346) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (67) | (307) | (2,352) | (1) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (7,546) | (29,316) | (276,240) | (76) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (2,425) | (19,693) | (126,397) | (54) |
| 94 | ACCOUNT 190 | (456,857) | (11,696) | (55,155) | (456,711) | (146) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | (1,582) |
| 96 | DALTON | (781) | 0 | 0 | 0 | (781) |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | (8,138) |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (11,696) | (55,155) | (456,711) | (10,647) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 51,063 | 454,565 | 2,814,778 | 1,258 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 22,633 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 7,735 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 49,851 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 51,063 | 454,565 | 2,814,778 | 81,477 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (L) | |
| 66 | (U) | Allocated on Total Headcount from Schedule 2.60 |
| 67 | (A) | |
| 69 | (G) | |
| 70 | (H) | |
| 71 | (I) | |
| 73 | (L) | |
| 74 | (M) | |
| 75 | (N) | |
| 76 | (O) | |
| 77 | (P) | |
| 78 | (Q) | |
| 80 | (L) | |
| 81 | (M) | |
| 82 | (N) | |
| 83 | (O) | |
| 84 | (P) | |
| 85 | (Q) | |
| 87 | (V) | Allocated per Total Number of Customers from Schedule 2.60. |
| 88 | (W) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 89 | (K) | |
| 90 | (K) | |
| 91 | (L) | |
| 92 | (X) | Allocated per Total Operating Reserves from Schedule 2.03. |
| 93 | (Y) | Allocated per Total of Accounts 281, 282, and 283. |
| 95 | (G) | |
| 96 | (H) | |
| 97 | (I) | |
| 100 | (G) | |
| 101 | (H) | |
| 102 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 1,624,865 | 403,636 | 694,059 | 182,467 | 6,900 | 88,808 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 1,090,530 | 203,912 | 529,982 | 183,066 | 6,384 | 100,931 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 2,715,395 | 607,548 | 1,224,041 | 365,533 | 13,283 | 189,739 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 8 | 1 | 3 | 1 | 0 | 1 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 42 | 8 | 20 | 7 | 0 | 4 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 10,728 | 1,937 | 5,024 | 1,723 | 60 | 964 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 1,420 | 256 | 665 | 228 | 8 | 128 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 51 | 9 | 23 | 8 | 0 | 5 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 10,395 | 1,877 | 4,869 | 1,670 | 58 | 934 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 455 | 82 | 214 | 73 | 3 | 41 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 3,117 | 579 | 1,222 | 343 | 15 | 233 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 1,111,653 | 207,726 | 539,875 | 186,459 | 6,502 | 102,829 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 1,629,958 | 404,571 | 696,206 | 183,127 | 6,926 | 89,220 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 2,741,611 | 612,297 | 1,236,081 | 369,586 | 13,427 | 192,049 |
| | OTHER OPERATING REVENUE | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 14,023 | 1,614 | 281 | 5 | 15 | 34 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 42,557 | 4,845 | 814 | 11 | 42 | 62 |
| | ACCOUNT 454 - RENT | | | | | | | |
| 32 | PRODUCTION | 4,654 | 2,130 | 396 | 835 | 234 | 10 | 159 |
| 33 | TRANSMISSION | 33 | 14 | 3 | 6 | 2 | 0 | 1 |
| 34 | DISTRIBUTION | 34,662 | 19,943 | 3,446 | 4,243 | 941 | 131 | 786 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 22,087 | 3,845 | 5,084 | 1,177 | 141 | 946 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 22,087 | 3,845 | 5,084 | 1,177 | 141 | 946 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 102,126 | 720,038 | 3,822,899 | 0 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 46,207 | 1,228,936 | 3,389,947 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 148,333 | 1,948,974 | 7,212,847 | 0 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 3 | 17 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 4 |
| 6 | GENERATOR BACKUP SVC | 114 | 2 | 31 | 114 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 446 | 7,787 | 28,669 | 12 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 4,157 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 59 | 1,031 | 3,795 | 2 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 232,101 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 24,317 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 154,060 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 24,335 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 2,149 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 14,699 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 1,259 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 1,106 |
| 18 | HAMPTON ENERGY ADDER | 134 | 2 | 36 | 134 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 433 | 7,546 | 27,782 | 12 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 19 | 331 | 1,218 | 1 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 0 | 1,298 | 6,807 | 4 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 47,086 | 1,244,269 | 3,446,398 | 257,719 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 102,208 | 722,768 | 3,834,984 | 200,499 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 149,294 | 1,967,037 | 7,281,383 | 458,218 |
| | OTHER OPERATING REVENUE | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 244 | 17 | 16,233 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 0 | 32 | 48,363 | 0 |
| | ACCOUNT 454 - RENT | | | | | |
| 32 | PRODUCTION | 4,654 | 0 | 887 | 4,651 | 3 |
| 33 | TRANSMISSION | 33 | 0 | 7 | 33 | 0 |
| 34 | DISTRIBUTION | 34,662 | 1,841 | 3,322 | 34,653 | 9 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 1,841 | 4,216 | 39,337 | 12 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 9 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 1,841 | 4,216 | 39,337 | 21 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 42,362 | 7,866 | 16,628 | 4,767 | 201 | 3,170 |
| 41 | TSA - SCHERER 4 | 21,153 | 9,576 | 1,778 | 3,758 | 1,078 | 45 | 716 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 227 | 42 | 89 | 25 | 1 | 17 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 203 | 37 | 79 | 23 | 1 | 15 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 1,832 | 317 | 390 | 86 | 12 | 72 |
| 45 | LAKE RENTS | 1,919 | 878 | 163 | 344 | 97 | 4 | 66 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 68 | 13 | 27 | 7 | 0 | 5 |
| 47 | MISCELLANEOUS - TRAN | (901) | (409) | (76) | (160) | (46) | (2) | (30) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 1,839 | 318 | 391 | 87 | 12 | 72 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 20 | 4 | 8 | 2 | 0 | 1 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 7 | 1 | 3 | 1 | 0 | 1 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 290 | 54 | 113 | 32 | 1 | 22 |
| 57 | MATERIALS & SUPPLIES | 239 | 115 | 22 | 40 | 11 | 1 | 7 |
| 58 | REVENUE | 2,224 | 837 | 187 | 377 | 113 | 4 | 59 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 1,242 | 263 | 530 | 156 | 6 | 88 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 57,846 | 10,726 | 22,087 | 6,283 | 280 | 4,193 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 136,513 | 21,030 | 28,266 | 7,476 | 478 | 5,235 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 2,878,124 | 633,327 | 1,264,347 | 377,062 | 13,905 | 197,284 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 2 | 18,540 | 93,536 | 51 |
| 41 | TSA - SCHERER 4 | 21,153 | 0 | 4,191 | 21,142 | 11 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 0 | 99 | 500 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 0 | 88 | 446 | (0) |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 169 | 305 | 3,183 | 1 |
| 45 | LAKE RENTS | 1,919 | 0 | 366 | 1,918 | 1 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 0 | 28 | 148 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | 0 | (178) | (901) | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 170 | 306 | 3,195 | 2 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 8 | 43 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 29 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 3 | 16 | (0) |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 10 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 25,465 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | |
| 56 | FUEL INVENTORY | 632 | 0 | 120 | 632 | (0) |
| 57 | MATERIALS & SUPPLIES | 239 | 2 | 41 | 239 | (0) |
| 58 | REVENUE | 2,224 | 46 | 601 | 2,224 | 0 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 48 | 762 | 3,095 | 0 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 389 | 24,518 | 126,322 | 25,570 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 2,474 | 28,783 | 230,255 | 25,591 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 151,768 | 1,995,820 | 7,511,637 | 483,809 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 | (C) | Direct assignment to Total All Other Service. |
| 6 | (D) | Allocated per Energy at Generation from Schedule 2.60. |
| 7 | (D) | |
| 8 | (C) | |
| 9 | (D) | |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (C) | |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (C) | |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (D) | |
| 19 | (D) | |
| 20 | (D) | |
| 21 | (B) | |
| 26 | (E) | Direct assignment to Unit Power Sales. |
| 27 | (F) | Direct assignment to City of Dalton. |
| 28 | (G) | Direct assignment to Wholesale Block Power Sales. |
| 30 | (H) | Allocated per the average number of customers from Schedule 2.60. |
| 31 | (I) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 32 | (J) | Allocated per Production Gross Plant from Schedule 2.00. |
| 33 | (K) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 34 | (L) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 36 | (E) | |
| 37 | (F) | |
| 38 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 40 | (M) | Allocated per Transmission Plant from Schedule 2.00. |
| 41 | (M) | |
| 42 | (M) | |
| 43 | (M) | |
| 44 | (N) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 45 | (O) | Allocated per Hydro Land from Schedule 2.00. |
| 46 | (O) | |
| 47 | (M) | |
| 48 | (N) | |
| 49 | (B) | |
| 50 | (C) | |
| 51 | (B) | |
| 52 | (C) | |
| 53 | (C) | |
| 54 | (C) | |
| 55 | (C) | |
| 56 | (P) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 57 | (Q) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 58 | (R) | Allocated per Total Retail Revenue from Sales. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| | ENERGY COMPONENT | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 1,111,653 | 207,726 | 539,875 | 186,459 | 6,502 | 102,829 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 84,211 | 15,209 | 39,441 | 13,528 | 468 | 7,570 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (16,411) | (3,023) | (6,803) | (2,049) | (82) | (1,300) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 1,179,453 | 219,912 | 572,513 | 197,938 | 6,888 | 109,099 |
| 12 | DEMAND COMPONENT | 438,956 | 200,929 | 37,308 | 78,752 | 22,078 | 949 | 15,016 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (962) | (179) | (377) | (106) | (5) | (72) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 199,967 | 37,129 | 78,375 | 21,972 | 944 | 14,944 |
| 19 | GENERATION EXPENSE | 4,111,794 | 1,379,420 | 257,041 | 650,888 | 219,910 | 7,832 | 124,043 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 1,379,420 | 257,041 | 650,888 | 219,910 | 7,832 | 124,043 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 194,656 | 36,143 | 76,293 | 21,388 | 920 | 14,547 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 3,404 | 615 | 1,595 | 547 | 19 | 306 |
| 26 | PURCHASED POWER | 434,354 | 198,060 | 36,758 | 77,888 | 21,935 | 939 | 14,853 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 198,060 | 36,758 | 77,888 | 21,935 | 939 | 14,853 |
| | OTHER PRODUCTION EXPENSES | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 3,742 | 695 | 1,467 | 411 | 18 | 280 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 3,742 | 695 | 1,467 | 411 | 18 | 280 |
| 36 | ACCOUNT 557 | 22,006 | 10,073 | 1,870 | 3,948 | 1,107 | 48 | 753 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 13,815 | 2,565 | 5,415 | 1,518 | 66 | 1,033 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 1,591,295 | 296,364 | 734,191 | 243,363 | 8,837 | 139,929 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 1,591,295 | 296,364 | 734,191 | 243,363 | 8,837 | 139,929 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| | ENERGY COMPONENT | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 47,086 | 1,244,269 | 3,446,398 | 1,283 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 3,505 | 61,130 | 225,062 | 95 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (202) | (8,335) | (38,205) | (19) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 38,224 | 38,224 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 232,101 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 24,317 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 24,335 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 2,149 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 50,389 | 1,335,289 | 3,671,480 | 284,261 |
| 12 | DEMAND COMPONENT | 438,956 | 0 | 83,683 | 438,715 | 241 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | 0 | (400) | (2,101) | 0 |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 2,101 | 2,101 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 2,337 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 23,540 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 0 | 85,384 | 438,715 | 26,118 |
| 19 | GENERATION EXPENSE | 4,111,794 | 50,389 | 1,420,672 | 4,110,195 | 1,600 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 28,821 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 279,958 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 50,389 | 1,420,672 | 4,110,195 | 310,379 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 0 | 81,070 | 425,017 | 233 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 142 | 2,472 | 9,100 | 4 |
| 26 | PURCHASED POWER | 434,354 | 142 | 83,542 | 434,117 | 237 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 10,576 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 142 | 83,542 | 434,117 | 10,813 |
| | OTHER PRODUCTION EXPENSES | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 0 | 1,559 | 8,172 | 4 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 0 | 1,559 | 8,172 | 4 |
| 36 | ACCOUNT 557 | 22,006 | 0 | 4,195 | 21,994 | 12 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 0 | 5,754 | 30,166 | 16 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 50,531 | 1,509,968 | 4,574,478 | 1,853 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 28,821 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 290,534 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 50,531 | 1,509,968 | 4,574,478 | 321,208 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 5,201 | 966 | 2,040 | 578 | 25 | 389 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 8,469 | 1,572 | 3,319 | 931 | 40 | 633 |
| 45 | 562-STATION EXPENSE | 1,419 | 649 | 121 | 254 | 71 | 3 | 49 |
| 46 | 563-OVERHEAD LINES | 524 | 235 | 44 | 93 | 27 | 1 | 18 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (477) | (89) | (187) | (52) | (2) | (36) |
| 49 | 566-MISCELLANEOUS | 5,375 | 2,432 | 452 | 955 | 274 | 12 | 182 |
| 50 | 567-RENTS | 9,265 | 4,190 | 778 | 1,645 | 472 | 20 | 314 |
| 51 | TOTAL OPERATIONS | 45,465 | 20,699 | 3,844 | 8,119 | 2,301 | 99 | 1,549 |
| | MAINTENANCE | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 6,181 | 1,148 | 2,427 | 697 | 29 | 463 |
| 53 | 569-STRUCTURES | 1,451 | 664 | 123 | 260 | 73 | 3 | 50 |
| 54 | 570-STATION EXPENSE | 20,051 | 9,175 | 1,703 | 3,596 | 1,009 | 44 | 686 |
| 55 | 571-OVERHEAD LINES | 40,125 | 18,037 | 3,349 | 7,087 | 2,059 | 85 | 1,351 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 34,057 | 6,323 | 13,370 | 3,838 | 161 | 2,550 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 54,756 | 10,167 | 21,489 | 6,139 | 260 | 4,099 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (11,710) | (2,174) | (4,596) | (1,314) | (56) | (877) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (1,351) | (251) | (530) | (149) | (6) | (101) |
| 63 | REMOVE DALTON EXPENSE | (2) | (2) | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | (20) | (4) | (8) | (2) | 0 | (1) |
| 65 | TRANSMISSION EXPENSE | 117,761 | 41,673 | 7,738 | 16,355 | 4,674 | 198 | 3,120 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 41,673 | 7,738 | 16,355 | 4,674 | 198 | 3,120 |
| | DISTRIBUTION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 6,632 | 2,021 | 1,621 | 280 | 55 | 255 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 8,934 | 1,476 | 3,142 | 815 | 113 | 665 |
| 72 | 582 - STATION EXPENSE | 1,813 | 823 | 152 | 321 | 92 | 4 | 62 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2,684 | 356 | 369 | 82 | 14 | 73 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 5,148 | 818 | 1,594 | 402 | 57 | 333 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 16,760 | 10,187 | 3,979 | 75 | 139 | 256 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2,261 | 279 | 47 | 1 | 3 | 4 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 14,064 | 2,430 | 2,992 | 663 | 92 | 554 |
| 79 | 589 - RENTS | 3,417 | 1,965 | 340 | 418 | 93 | 13 | 77 |
| 80 | TOTAL OPERATIONS | 111,214 | 59,271 | 18,059 | 14,483 | 2,503 | 490 | 2,279 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 0 | 2,219 | 11,418 | 6 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 0 | 3,527 | 18,491 | 10 |
| 45 | 562-STATION EXPENSE | 1,419 | 0 | 271 | 1,418 | 1 |
| 46 | 563-OVERHEAD LINES | 524 | 0 | 106 | 524 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | 0 | (199) | (1,042) | (1) |
| 49 | 566-MISCELLANEOUS | 5,375 | 0 | 1,065 | 5,372 | 3 |
| 50 | 567-RENTS | 9,265 | 0 | 1,841 | 9,260 | 5 |
| 51 | TOTAL OPERATIONS | 45,465 | 0 | 8,830 | 45,441 | 24 |
| | MAINTENANCE | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 0 | 2,714 | 13,659 | 8 |
| 53 | 569-STRUCTURES | 1,451 | 0 | 277 | 1,450 | 1 |
| 54 | 570-STATION EXPENSE | 20,051 | 1 | 3,826 | 20,040 | 11 |
| 55 | 571-OVERHEAD LINES | 40,125 | 0 | 8,135 | 40,103 | 22 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 1 | 14,952 | 75,252 | 42 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 1 | 23,782 | 120,693 | 66 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | 0 | (5,091) | (25,818) | (14) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 25,832 | 25,832 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | 0 | (563) | (2,951) | (2) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | (2) | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | (8) | (43) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 1 | 43,952 | 117,711 | 50 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 2,953 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 2 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 43 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 1 | 43,952 | 117,711 | 3,048 |
| | DISTRIBUTION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 572 | 1,006 | 12,442 | 3 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 395 | 2,982 | 18,522 | 10 |
| 72 | 582 - STATION EXPENSE | 1,813 | 2 | 356 | 1,812 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 72 | 287 | 3,937 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 210 | 1,451 | 10,013 | 5 |
| 75 | 585 - STREET LIGHTING | 2,379 | 2,379 | 0 | 2,379 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 0 | 236 | 31,632 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 0 | 3 | 2,598 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 1,298 | 2,343 | 24,436 | 6 |
| 79 | 589 - RENTS | 3,417 | 182 | 328 | 3,416 | 1 |
| 80 | TOTAL OPERATIONS | 111,214 | 5,110 | 8,992 | 111,187 | 27 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 9,783 | 1,525 | 1,751 | 396 | 59 | 336 |
| 82 | 591 - STRUCTURES | 227 | 103 | 19 | 41 | 11 | 1 | 8 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 4,588 | 847 | 1,792 | 512 | 24 | 343 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 58,586 | 7,781 | 8,048 | 1,790 | 301 | 1,587 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 8,194 | 1,301 | 2,537 | 640 | 91 | 530 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 1,978 | 370 | 578 | 108 | 21 | 104 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 2,500 | 1,520 | 594 | 11 | 21 | 38 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 85,732 | 13,363 | 15,341 | 3,468 | 518 | 2,946 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 145,003 | 31,422 | 29,824 | 5,971 | 1,008 | 5,225 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4,368 | 499 | 92 | 9 | 5 | 11 |
| 93 | 902 - METER READING | 27,007 | 23,818 | 2,612 | 479 | 9 | 25 | 35 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 81,319 | 9,385 | 1,755 | 252 | 86 | 238 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 28,409 | 3,269 | 570 | 10 | 29 | 68 |
| 96 | 905 - MISCELLANEOUS | 86 | 74 | 8 | 2 | 0 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 137,988 | 15,773 | 2,898 | 280 | 145 | 352 |
| | CUSTOMER ASSISTANCE | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 11,777 | 13,668 | 3,875 | 217 | 232 | 205 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 552 | 199 | 54 | 2 | 3 | 3 |
| 101 | 910 - MISCELLANEOUS | 31 | 25 | 3 | 2 | 0 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 12,354 | 13,870 | 3,931 | 219 | 235 | 208 |
| | SALES | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 15,939 | 15,377 | 5,174 | 342 | 322 | 183 |
| 104 | 913 - ADVERTISING | 55 | (1) | 31 | 16 | 1 | 1 | 0 |
| 105 | TOTAL SALES | 41,495 | 15,938 | 15,408 | 5,190 | 343 | 323 | 183 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 1,680 | 1,412 | 16,942 | 4 |
| 82 | 591 - STRUCTURES | 227 | 0 | 44 | 227 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 12 | 1,987 | 10,105 | 5 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 1,574 | 6,274 | 85,941 | 18 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 334 | 2,310 | 15,937 | 7 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 70 | 310 | 3,539 | 0 |
| 87 | 596 - STREET LIGHTING | 11,052 | 11,052 | 0 | 11,052 | 0 |
| 88 | 597 - METERS | 4,719 | 0 | 35 | 4,719 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 14,722 | 12,372 | 148,462 | 34 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 19,832 | 21,364 | 259,649 | 61 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 62 | 67 | 5,113 | 0 |
| 93 | 902 - METER READING | 27,007 | 0 | 29 | 27,007 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 1,413 | 1,979 | 96,427 | 0 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 494 | 35 | 32,884 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 1 | 1 | 86 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 1,970 | 2,111 | 161,517 | 0 |
| | CUSTOMER ASSISTANCE | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 1,137 | 1,024 | 32,135 | 0 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 108 | 14 | 935 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 1 | 0 | 31 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 1,246 | 1,038 | 33,101 | 0 |
| | SALES | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 2,460 | 1,643 | 41,440 | 0 |
| 104 | 913 - ADVERTISING | 55 | 0 | 7 | 55 | 0 |
| 105 | TOTAL SALES | 41,495 | 2,460 | 1,650 | 41,495 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | |
| 106 | PRODUCTION | 91,585 | 41,923 | 7,784 | 16,431 | 4,606 | 198 | 3,133 |
| 107 | TRANSMISSION | 34,448 | 15,593 | 2,895 | 6,120 | 1,755 | 74 | 1,167 |
| 108 | DISTRIBUTION | 149,773 | 86,176 | 14,892 | 18,332 | 4,064 | 567 | 3,394 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 35,208 | 4,025 | 739 | 71 | 37 | 90 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 4,935 | 5,541 | 1,570 | 87 | 94 | 83 |
| 111 | SALES | 17,281 | 6,638 | 6,417 | 2,161 | 143 | 135 | 76 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 190,473 | 41,554 | 45,353 | 10,726 | 1,105 | 7,943 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (508) | (114) | (229) | (68) | (2) | (36) |
| 114 | RETAIL DOCKET | 1,856 | 699 | 156 | 315 | 94 | 3 | 49 |
| 115 | RETAIL NON-DOCKET | 2,081 | 1,042 | 191 | 331 | 88 | 6 | 62 |
| 116 | RETAIL OTHER | 4,753 | 2,175 | 404 | 853 | 239 | 10 | 163 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 3,408 | 637 | 1,270 | 353 | 17 | 238 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 25,230 | 4,684 | 9,888 | 2,772 | 119 | 1,885 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 219,111 | 46,875 | 56,511 | 13,851 | 1,241 | 10,066 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 219,111 | 46,875 | 56,511 | 13,851 | 1,241 | 10,066 |
| | O&M ADJUSTMENTS | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 2,175 | 414 | 1,010 | 338 | 12 | 186 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 2,175 | 414 | 1,010 | 338 | 12 | 186 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 2,165,537 | 427,865 | 849,910 | 269,039 | 11,998 | 159,269 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 2,165,537 | 427,865 | 849,910 | 269,039 | 11,998 | 159,269 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | |
| 106 | PRODUCTION | 91,585 | 0 | 17,460 | 91,535 | 50 |
| 107 | TRANSMISSION | 34,448 | 1 | 6,824 | 34,429 | 19 |
| 108 | DISTRIBUTION | 149,773 | 7,956 | 14,355 | 149,736 | 37 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 503 | 539 | 41,212 | 0 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 498 | 415 | 13,223 | 0 |
| 111 | SALES | 17,281 | 1,024 | 687 | 17,281 | 0 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 9,982 | 40,280 | 347,416 | 106 |
| | ACCOUNT 928 - REGULATORY COM | | | | | |
| 113 | FERC DOCKET | (1,350) | (28) | (365) | (1,350) | 0 |
| 114 | RETAIL DOCKET | 1,856 | 38 | 502 | 1,856 | 0 |
| 115 | RETAIL NON-DOCKET | 2,081 | 30 | 330 | 2,080 | 1 |
| 116 | RETAIL OTHER | 4,753 | 0 | 906 | 4,750 | 3 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 40 | 1,373 | 7,336 | 3 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 0 | 10,507 | 55,085 | 30 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 10,022 | 52,160 | 409,837 | 139 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 1,465 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 1,065 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 11,048 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 10,022 | 52,160 | 409,837 | 13,717 |
| | O&M ADJUSTMENTS | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 97 | 2,347 | 6,580 | 0 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 97 | 2,347 | 6,580 | 0 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 86,159 | 1,634,590 | 5,604,367 | 2,103 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 4,418 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 29,888 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 301,625 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 86,159 | 1,634,590 | 5,604,367 | 338,034 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (I) | Allocated per Total Production Demand. |
| 14 | (D) | |
| 15 | (G) | |
| 16 | (F) | |
| 17 | (E) | |
| 20 | (J) | Direct assignment to Total All Other Service. |
| 21 | (J) | |
| 22 | (J) | |
| 24 | (H) | |
| 25 | (B) | |
| 27 | (G) | |
| 28 | (F) | |
| 29 | (E) | |
| 31 | (H) | |
| 32 | (G) | |
| 33 | (F) | |
| 34 | (E) | |
| 36 | (K) | Allocated per Total Generation and Purchased Power demand components. |
| 39 | (G) | |
| 40 | (F) | |
| 41 | (E) | |
| 43 | (L) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 44 | (M) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 46 | (O) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 47 | (P) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (M) | |
| 49 | (Q) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 50 | (R) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 52 | (S) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 53 | (N) | |
| 54 | (N) | |
| 55 | (O) | |
| 56 | (P) | |
| 57 | (Q) | |
| 60 | (T) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 61 | (D) | |
| 62 | (M) | |
| 63 | (M) | |
| 64 | (M) | |
| 66 | (G) | |
| 67 | (F) | |
| 68 | (E) | |
| 70 | (U) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 71 | (V) | Allocated per Level F demand allocator from Schedule 2.60. |
| 72 | (W) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 73 | (X) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 74 | (Y) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 75 | (Z) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 76 | (AA) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 77 | (AB) | Direct assignment to rate or rate group. |
| 78 | (AC) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 79 | (AC) | |
| 81 | (AD) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 82 | (AE) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 83 | (W) | |
| 84 | (X) | |
| 85 | (Y) | |
| 86 | (AF) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 87 | (Z) | |
| 88 | (AA) | |
| 89 | (AC) | |
| 92 | (AG) | Allocated per Accounts 902 through 904. |
| 93 | (AH) | Allocated per Total Meters from Schedule 2.60. |
| 94 | (AI) | Allocated per Weighted Customers from Schedule 2.60. |
| 95 | (AJ) | Allocated per Total Retail customers from Schedule 2.60. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AG) | |
| 98 | (AK) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 99 | (AK) | |
| 100 | (AK) | |
| 101 | (AK) | |
| 103 | (AK) | |
| 104 | (AK) | |
| 106 | (AL) | Allocated per Production Gross Plant from Schedule 2.00. |
| 107 | (Q) | |
| 108 | (AC) | |
| 109 | (AM) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 110 | (AN) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 111 | (AO) | Allocated per Sales Expense from Schedule 2.20. |
| 113 | (AP) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 114 | (AP) | |
| 115 | (AQ) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 116 | (AL) | |
| 118 | (H) | |
| 120 | (G) | |
| 121 | (F) | |
| 122 | (E) | |
| 124 | (AR) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 127 | (G) | |
| 128 | (F) | |
| 129 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | PRODUCTION | 337,946 | 154,694 | 28,723 | 60,630 | 16,997 | 731 | 11,560 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 154,694 | 28,723 | 60,630 | 16,997 | 731 | 11,560 |
| | TRANSMISSION | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 2,254 | 419 | 885 | 253 | 11 | 169 |
| | SUBSTATIONS | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 2,891 | 537 | 1,133 | 318 | 14 | 216 |
| 8 | OTHER SUBSTATIONS | 28,374 | 12,983 | 2,410 | 5,088 | 1,428 | 62 | 970 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 15,874 | 2,947 | 6,221 | 1,746 | 76 | 1,186 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 6,579 | 1,222 | 2,580 | 728 | 31 | 492 |
| 11 | ACCOUNT 355 | 14,988 | 6,641 | 1,234 | 2,615 | 781 | 32 | 498 |
| 12 | ACCOUNT 356 | 25,293 | 11,323 | 2,103 | 4,452 | 1,304 | 54 | 848 |
| 13 | ACCOUNT 357 | 64 | 30 | 5 | 12 | 3 | 0 | 2 |
| 14 | ACCOUNT 358 | 274 | 125 | 23 | 49 | 14 | 1 | 9 |
| 15 | ACCOUNT 359 | 7 | 3 | 1 | 1 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 42,829 | 7,954 | 16,815 | 4,829 | 205 | 3,204 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (1,578) | (293) | (618) | (173) | (7) | (118) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 41,251 | 7,661 | 16,197 | 4,656 | 198 | 3,086 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 41,251 | 7,661 | 16,197 | 4,656 | 198 | 3,086 |
| | DISTRIBUTION | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 510 | 59 | 10 | 0 | 1 | 1 |
| 25 | ACCOUNT 361 | 3,052 | 1,394 | 258 | 545 | 154 | 7 | 104 |
| 26 | ACCOUNT 362 | 33,619 | 15,258 | 2,816 | 5,959 | 1,702 | 79 | 1,141 |
| 27 | ACCOUNT 364 | 30,387 | 23,312 | 2,879 | 1,767 | 339 | 70 | 328 |
| 28 | ACCOUNT 365 | 34,380 | 20,679 | 2,976 | 4,360 | 1,027 | 159 | 881 |
| 29 | ACCOUNT 366 | 6,525 | 3,360 | 535 | 1,049 | 260 | 38 | 217 |
| 30 | ACCOUNT 367 | 50,227 | 25,799 | 4,095 | 7,972 | 2,019 | 287 | 1,668 |
| 31 | ACCOUNT 368 | 43,829 | 24,486 | 4,580 | 7,161 | 1,336 | 263 | 1,293 |
| 32 | ACCOUNT 369 | 29,605 | 25,961 | 2,772 | 696 | 17 | 24 | 55 |
| 33 | ACCOUNT 370 | 18,112 | 9,597 | 5,833 | 2,278 | 43 | 80 | 146 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 37 | 6 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 150,356 | 26,840 | 31,803 | 6,897 | 1,008 | 5,834 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | PRODUCTION | 337,946 | 0 | 64,426 | 337,761 | 185 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 3,005 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 32,672 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 0 | 64,426 | 337,761 | 35,862 |
| | TRANSMISSION | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 0 | 978 | 4,969 | 3 |
| | SUBSTATIONS | | | | | |
| 7 | LEVEL B-1 | 6,316 | 0 | 1,204 | 6,313 | 3 |
| 8 | OTHER SUBSTATIONS | 28,374 | 2 | 5,415 | 28,358 | 16 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 2 | 6,619 | 34,671 | 19 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 0 | 2,777 | 14,409 | 8 |
| 11 | ACCOUNT 355 | 14,988 | 0 | 3,179 | 14,980 | 8 |
| 12 | ACCOUNT 356 | 25,293 | 0 | 5,195 | 25,279 | 14 |
| 13 | ACCOUNT 357 | 64 | 0 | 12 | 64 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 53 | 274 | (0) |
| 15 | ACCOUNT 359 | 7 | 0 | 2 | 7 | (0) |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 2 | 18,815 | 94,653 | 50 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | 0 | (657) | (3,444) | (2) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 2 | 18,158 | 91,209 | 48 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 3,446 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 48 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 401 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 2 | 18,158 | 91,209 | 3,943 |
| | DISTRIBUTION | | | | | |
| 24 | ACCOUNT 360 | 591 | 9 | 1 | 591 | (0) |
| 25 | ACCOUNT 361 | 3,052 | 2 | 586 | 3,050 | 2 |
| 26 | ACCOUNT 362 | 33,619 | 39 | 6,607 | 33,601 | 18 |
| 27 | ACCOUNT 364 | 30,387 | 510 | 1,179 | 30,384 | 3 |
| 28 | ACCOUNT 365 | 34,380 | 679 | 3,609 | 34,370 | 10 |
| 29 | ACCOUNT 366 | 6,525 | 138 | 925 | 6,522 | 3 |
| 30 | ACCOUNT 367 | 50,227 | 1,051 | 7,313 | 50,204 | 23 |
| 31 | ACCOUNT 368 | 43,829 | 871 | 3,837 | 43,827 | 2 |
| 32 | ACCOUNT 369 | 29,605 | 25 | 55 | 29,605 | (0) |
| 33 | ACCOUNT 370 | 18,112 | 0 | 135 | 18,112 | (0) |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 43 | (0) |
| 36 | ACCOUNT 373 | 16,729 | 16,729 | 0 | 16,729 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 20,053 | 24,247 | 267,038 | 61 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| | GENERAL PLANT | | | | | | | |
| 38 | PRODUCTION | 4,997 | 2,287 | 425 | 896 | 251 | 11 | 171 |
| 39 | TRANSMISSION | 2,736 | 1,239 | 230 | 486 | 139 | 6 | 93 |
| 40 | DISTRIBUTION | 19,363 | 11,141 | 1,925 | 2,370 | 525 | 73 | 439 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2,590 | 296 | 54 | 5 | 3 | 7 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 383 | 428 | 121 | 7 | 7 | 6 |
| 43 | SALES | 941 | 362 | 349 | 118 | 8 | 7 | 4 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 18,002 | 3,653 | 4,045 | 935 | 107 | 720 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 18,002 | 3,653 | 4,045 | 935 | 107 | 720 |
| | INTANGIBLE PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 49 | PRODUCTION | 1,665 | 761 | 142 | 299 | 84 | 4 | 57 |
| 50 | TRANSMISSION | 878 | 397 | 74 | 156 | 45 | 2 | 30 |
| 51 | DISTRIBUTION | 5,772 | 3,321 | 574 | 706 | 157 | 22 | 131 |
| 52 | CUSTOMER ACCOUNTING | 904 | 772 | 88 | 16 | 2 | 1 | 2 |
| 53 | CUSTOMER ASSISTANCE | 305 | 114 | 128 | 36 | 2 | 2 | 2 |
| 54 | SALES | 281 | 109 | 104 | 35 | 2 | 2 | 1 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 5,474 | 1,110 | 1,248 | 292 | 33 | 223 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 369,777 | 67,987 | 113,923 | 29,777 | 2,077 | 21,423 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 369,777 | 67,987 | 113,923 | 29,777 | 2,077 | 21,423 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | (30) | (5) | (11) | (3) | 0 | (2) |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 22 | 4 | 5 | 1 | 0 | 1 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | (4) | (1) | (6) | (2) | 0 | (1) |
| | ARO ACCRETION | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 22,122 | 4,107 | 8,670 | 2,431 | 105 | 1,653 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 33 | 6 | 13 | 4 | 0 | 2 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 27 | 5 | 6 | 1 | 0 | 1 |
| 69 | ARO ACCRETION - GENERAL | 452 | 254 | 51 | 57 | 13 | 2 | 10 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 22,436 | 4,169 | 8,746 | 2,449 | 107 | 1,666 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (22,094) | (4,102) | (8,659) | (2,427) | (104) | (1,651) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | (33) | (6) | (13) | (4) | 0 | (3) |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (29) | (5) | (6) | (1) | 0 | (1) |
| 74 | ARO DEFERRAL - GENERAL | (490) | (275) | (56) | (62) | (14) | (2) | (11) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (22,431) | (4,169) | (8,740) | (2,446) | (106) | (1,666) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| | GENERAL PLANT | | | | | |
| 38 | PRODUCTION | 4,997 | 0 | 953 | 4,994 | 3 |
| 39 | TRANSMISSION | 2,736 | 0 | 542 | 2,735 | 1 |
| 40 | DISTRIBUTION | 19,363 | 1,029 | 1,856 | 19,358 | 5 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 37 | 40 | 3,032 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 38 | 32 | 1,022 | 0 |
| 43 | SALES | 941 | 56 | 37 | 941 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 1,160 | 3,460 | 32,082 | 9 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 211 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 48 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 542 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 1,160 | 3,460 | 32,082 | 809 |
| | INTANGIBLE PLANT | | | | | |
| | INTANGIBLE PLANT | | | | | |
| 49 | PRODUCTION | 1,665 | 0 | 317 | 1,664 | 1 |
| 50 | TRANSMISSION | 878 | 0 | 174 | 878 | 0 |
| 51 | DISTRIBUTION | 5,772 | 307 | 553 | 5,771 | 1 |
| 52 | CUSTOMER ACCOUNTING | 904 | 11 | 12 | 904 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 11 | 10 | 305 | 0 |
| 54 | SALES | 281 | 17 | 11 | 281 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 346 | 1,077 | 9,803 | 2 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 21,561 | 111,368 | 737,893 | 306 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 3,657 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 3,101 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 33,615 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 21,561 | 111,368 | 737,893 | 40,679 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (12) | (63) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 1 | 4 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 1 | (8) | (21) | 0 |
| | ARO ACCRETION | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 0 | 9,213 | 48,301 | 26 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 14 | 72 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 3 | 5 | 48 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 16 | 49 | 452 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 19 | 9,281 | 48,873 | 26 |
| | ARO DEFERRAL / REG CREDITS | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | 0 | (9,201) | (48,238) | (26) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (15) | (74) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (3) | (5) | (50) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (17) | (53) | (490) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (20) | (9,274) | (48,852) | (26) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | |
| 1 | PRODUCTION | 58,961 | 26,990 | 5,011 | 10,578 | 2,965 | 128 | 2,017 |
| 2 | TRANSMISSION | 18,571 | 8,406 | 1,561 | 3,300 | 946 | 40 | 629 |
| 3 | DISTRIBUTION_ | 35,412 | 20,375 | 3,521 | 4,334 | 961 | 134 | 803 |
| 4 | NUCLEAR FUEL | 2,398 | 1,098 | 204 | 430 | 121 | 5 | 82 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 1,064 | 198 | 417 | 117 | 5 | 80 |
| 6 | GENERAL PLANT | 4,624 | 2,589 | 525 | 586 | 136 | 15 | 104 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 196 | 36 | 77 | 22 | 1 | 15 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 817 | 155 | 283 | 77 | 4 | 53 |
| 9 | PROPERTY TAX | 124,414 | 61,535 | 11,211 | 20,005 | 5,345 | 332 | 3,783 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 61,535 | 11,211 | 20,005 | 5,345 | 332 | 3,783 |
| | PAYROLL TAX | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 15,192 | 3,500 | 3,699 | 884 | 84 | 636 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 3,561 | 661 | 1,396 | 391 | 17 | 266 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 111 | 26 | 27 | 7 | 1 | 5 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 84 | 19 | 20 | 5 | 0 | 3 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 741 | 171 | 181 | 43 | 4 | 31 |
| 19 | PAYROLL TAX | 37,516 | 19,689 | 4,377 | 5,323 | 1,330 | 106 | 941 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 19,689 | 4,377 | 5,323 | 1,330 | 106 | 941 |
| | REVENUE TAX | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 43 | 9 | 19 | 6 | 0 | 3 |
| 26 | TOTAL REVENUE TAXES | 112 | 43 | 9 | 19 | 6 | 0 | 3 |
| | OTHER TAXES | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 3 | 0 | 1 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 6 | 1 | 3 | 1 | 0 | 1 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 1 | 4 | 1 | 0 | 1 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 81,276 | 15,598 | 25,351 | 6,682 | 438 | 4,728 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 81,276 | 15,598 | 25,351 | 6,682 | 438 | 4,728 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (5,774) | (1,051) | (1,842) | (489) | (31) | (348) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (5,774) | (1,051) | (1,842) | (489) | (31) | (348) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | |
| 1 | PRODUCTION | 58,961 | 0 | 11,240 | 58,929 | 32 |
| 2 | TRANSMISSION | 18,571 | 0 | 3,679 | 18,561 | 10 |
| 3 | DISTRIBUTION | 35,412 | 1,881 | 3,394 | 35,403 | 9 |
| 4 | NUCLEAR FUEL | 2,398 | 0 | 457 | 2,397 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 0 | 443 | 2,324 | 1 |
| 6 | GENERAL PLANT | 4,624 | 165 | 503 | 4,623 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 0 | 82 | 429 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 15 | 289 | 1,693 | 1 |
| 9 | PROPERTY TAX | 124,414 | 2,061 | 20,087 | 124,359 | 55 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 815 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 263 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 1,953 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 2,061 | 20,087 | 124,359 | 3,086 |
| | PAYROLL TAX | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 646 | 3,359 | 28,000 | 10 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 0 | 1,483 | 7,775 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 5 | 25 | 207 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 4 | 18 | 153 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 32 | 164 | 1,367 | 0 |
| 19 | PAYROLL TAX | 37,516 | 687 | 5,049 | 37,502 | 14 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 98 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 113 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 1,187 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 687 | 5,049 | 37,502 | 1,412 |
| | REVENUE TAX | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 2 | 30 | 112 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 2 | 30 | 112 | 0 |
| | OTHER TAXES | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 1 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 3 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 4 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 2,750 | 25,170 | 161,993 | 69 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 913 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 376 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 3,140 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 2,750 | 25,170 | 161,993 | 4,498 |
| | AMOR. OF INV. TAX CREDIT | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (210) | (1,838) | (11,583) | (5) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | (50) |
| 37 | DALTON | (34) | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | (530) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (210) | (1,838) | (11,583) | (619) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 37,401,023 | 6,755,031 | 17,516,917 | 6,008,350 | 208,061 | 3,361,984 |
| | DEMAND BY LEVEL | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 45,774,503 | 8,499,322 | 17,940,697 | 5,029,566 | 216,274 | 3,420,773 |
| 3 | LEVEL B-1 | 100,000,000 | 45,774,503 | 8,499,322 | 17,940,697 | 5,029,566 | 216,274 | 3,420,773 |
| 4 | LEVEL B-2 | 100,000,000 | 45,774,509 | 8,499,328 | 17,940,693 | 5,029,567 | 216,270 | 3,420,778 |
| 5 | LEVEL C | 100,000,000 | 45,814,501 | 8,506,757 | 17,956,079 | 5,033,961 | 216,455 | 3,423,769 |
| 6 | LEVEL D | 100,000,000 | 39,307,962 | 7,306,126 | 15,744,695 | 5,839,363 | 189,795 | 2,990,793 |
| 7 | LEVEL E | 100,000,000 | 40,827,199 | 7,588,522 | 16,353,302 | 5,620,842 | 197,157 | 3,106,368 |
| 8 | LEVEL F | 100,000,000 | 48,222,101 | 7,962,780 | 16,952,432 | 4,396,409 | 607,190 | 3,587,379 |
| 9 | LEVEL G | 100,000,000 | 53,228,452 | 8,788,518 | 18,545,204 | 3,481,035 | 670,252 | 3,379,178 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 50 | 62 | 219 | 151 | 4 | 62 |
| 11 | LEVELS F & G | 2,411,431 | 2,083,672 | 239,751 | 41,744 | 715 | 2,155 | 5,007 |
| 12 | LEVEL G | 2,410,487 | 2,083,652 | 239,715 | 41,585 | 599 | 2,154 | 4,949 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 2,083,702 | 239,777 | 41,804 | 750 | 2,158 | 5,011 |
| | LEVEL G | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,016,732 | 45,782 | 4,606 | 104 | 188 | 476 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 32,144 | 16,927 | 559 | 276 | 1,266 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 1,108,969 | 111,229 | 5,054 | 16 | 916 | 1,039 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 42,880 | 15,361 | 55 | 826 | 806 |
| | LEVEL G | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 191,995 | 29,922 | 4,278 | 90 | 183 | 382 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 16,290 | 14,844 | 462 | 263 | 1,223 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 371,549 | 79,893 | 4,923 | 14 | 850 | 911 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 32,622 | 14,092 | 52 | 757 | 758 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 2,083,701 | 154,401 | 9,614 | 139 | 1,080 | 997 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 73,791 | 32,190 | 612 | 1,078 | 2,045 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 11,586 | 0 | 0 | 0 | 1,967 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 2,083,699 | 239,780 | 41,804 | 751 | 2,158 | 5,009 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 2,083,721 | 240,480 | 44,977 | 6,469 | 2,215 | 6,094 |
| 27 | TOTAL METERS | 2,363,529 | 2,084,538 | 228,587 | 41,907 | 751 | 2,158 | 3,052 |
| 28 | RETAIL MWH SALES | 82,837,146 | 26,434,246 | 4,774,364 | 12,383,154 | 4,272,216 | 147,057 | 2,389,564 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 1,556,598 | 27,149,773 | 99,957,737 | 42,263 |
| | DEMAND BY LEVEL | | | | | |
| 2 | LEVEL A | 100,000,000 | 0 | 19,064,049 | 99,945,184 | 54,816 |
| 3 | LEVEL B-1 | 100,000,000 | 0 | 19,064,049 | 99,945,184 | 54,816 |
| 4 | LEVEL B-2 | 100,000,000 | 0 | 19,064,044 | 99,945,189 | 54,811 |
| 5 | LEVEL C | 100,000,000 | 0 | 18,993,620 | 99,945,142 | 54,858 |
| 6 | LEVEL D | 100,000,000 | 0 | 28,574,187 | 99,952,921 | 47,079 |
| 7 | LEVEL E | 100,000,000 | 0 | 26,257,702 | 99,951,092 | 48,908 |
| 8 | LEVEL F | 100,000,000 | 2,129,668 | 16,088,790 | 99,946,749 | 53,251 |
| 9 | LEVEL G | 100,000,000 | 2,350,970 | 9,556,391 | 100,000,000 | 0 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 900 | 1,448 | 1 |
| 11 | LEVELS F & G | 2,411,431 | 36,197 | 2,189 | 2,411,430 | 1 |
| 12 | LEVEL G | 2,410,487 | 36,197 | 1,636 | 2,410,487 | 0 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 36,197 | 2,536 | 2,411,935 | 1 |
| | LEVEL G | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,075 | 466 | 1,069,429 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 1,735 | 52,907 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 734 | 47 | 1,228,004 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 215 | 60,143 | 0 |
| | LEVEL G | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 44 | 397 | 227,291 | (0) |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 1,219 | 34,301 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 151 | 44 | 458,334 | (0) |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 176 | 48,457 | (0) |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 636 | 2,250,568 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 1,901 | 111,617 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 36,197 | 0 | 49,750 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 36,197 | 2,537 | 2,411,935 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 36,197 | 50,720 | 2,470,873 | 0 |
| 27 | TOTAL METERS | 2,363,529 | 0 | 2,535 | 2,363,528 | 1 |
| 28 | RETAIL MWH SALES | 82,837,146 | 1,100,169 | 31,336,377 | 82,837,146 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | |
| 29 | PRODUCTION | 175,547 | 80,357 | 14,920 | 31,494 | 8,829 | 380 | 6,005 |
| 30 | TRANSMISSION | 38,045 | 13,464 | 2,500 | 5,284 | 1,510 | 64 | 1,008 |
| 31 | DISTRIBUTION | 129,646 | 72,385 | 15,686 | 14,888 | 2,981 | 503 | 2,608 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 61,643 | 7,046 | 1,295 | 125 | 65 | 157 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 8,652 | 9,714 | 2,753 | 153 | 165 | 146 |
| 34 | SALES | 30,105 | 11,563 | 11,179 | 3,765 | 249 | 234 | 133 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 248,064 | 61,045 | 59,479 | 13,847 | 1,411 | 10,057 |
| | HEADCOUNT | | | | | | | |
| 36 | PRODUCTION | 2,723 | 1,247 | 231 | 489 | 137 | 6 | 93 |
| 37 | TRANSMISSION | 982 | 444 | 83 | 174 | 50 | 2 | 33 |
| 38 | DISTRIBUTION | 2,465 | 1,418 | 245 | 302 | 67 | 9 | 56 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1,059 | 121 | 22 | 2 | 1 | 3 |
| 40 | CUSTOMER ASSISTANCE | 396 | 148 | 166 | 47 | 3 | 3 | 2 |
| 41 | SALES | 525 | 202 | 195 | 66 | 4 | 4 | 2 |
| 42 | TOTAL HEADCOUNT | 8,329 | 4,518 | 1,041 | 1,100 | 263 | 25 | 189 |

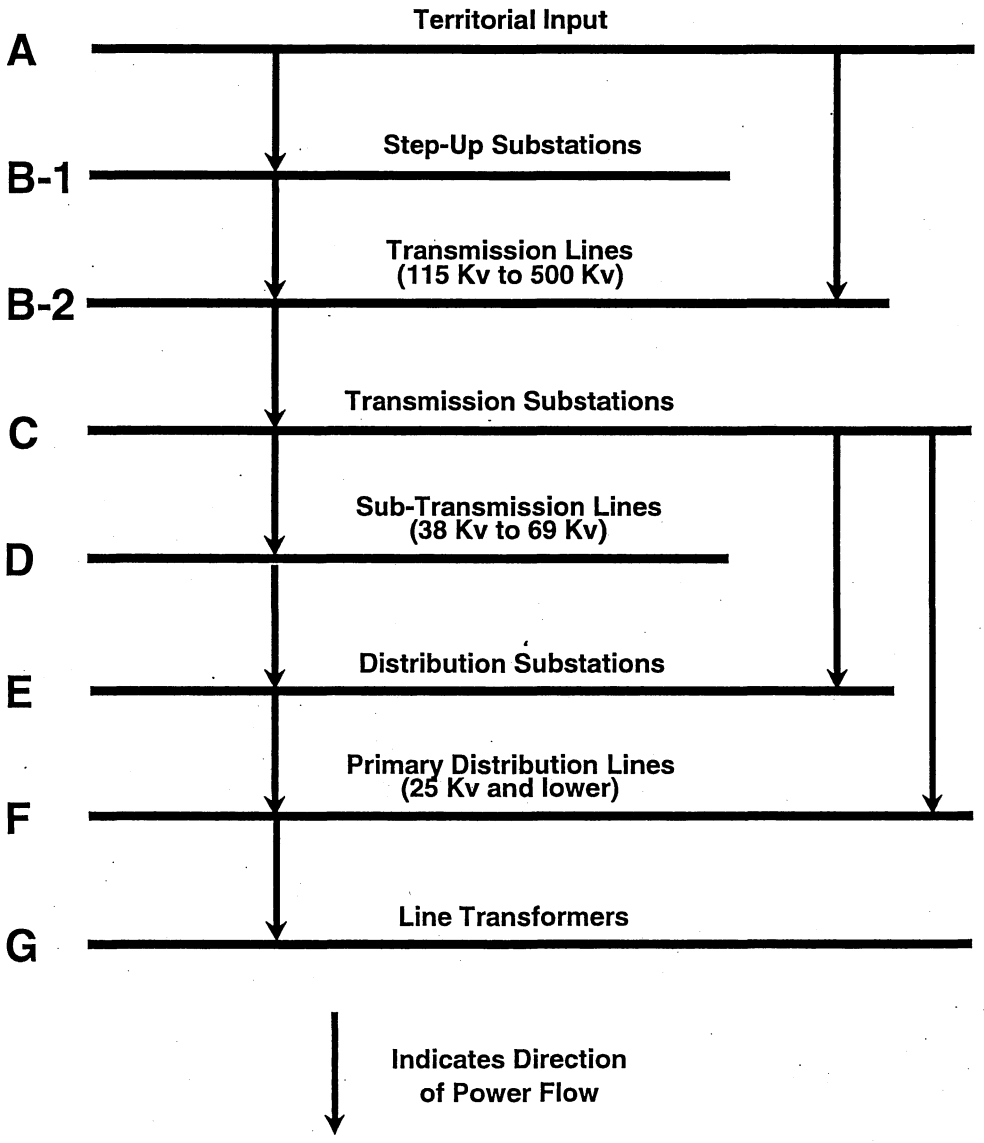
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | |
| 29 | PRODUCTION | 175,547 | 0 | 33,466 | 175,451 | 96 |
| 30 | TRANSMISSION | 38,045 | 0 | 14,199 | 38,029 | 16 |
| 31 | DISTRIBUTION | 129,646 | 9,900 | 10,665 | 129,616 | 30 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 880 | 943 | 72,154 | 0 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 873 | 727 | 23,183 | 0 |
| 34 | SALES | 30,105 | 1,785 | 1,197 | 30,105 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 13,438 | 61,197 | 468,538 | 142 |
| | HEADCOUNT | | | | | |
| 36 | PRODUCTION | 2,723 | 0 | 519 | 2,722 | 1 |
| 37 | TRANSMISSION | 982 | 0 | 195 | 981 | 1 |
| 38 | DISTRIBUTION | 2,465 | 131 | 236 | 2,464 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 15 | 16 | 1,239 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 15 | 12 | 396 | 0 |
| 41 | SALES | 525 | 31 | 21 | 525 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 192 | 999 | 8,327 | 2 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 10 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 15 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 24 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 47 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 57 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 62 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 76 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 86 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 105 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 115 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 120 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 129 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 12,560,317 | 85,576 | 785,504 | 1,258,201 | 3,765,404 | 943,201 | 41,344 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 4,767,588 | 32,451 | 292,644 | 476,393 | 1,439,768 | 361,704 | 15,776 |
| 3 | NUCLEAR FUEL | 524,588 | 238,492 | 1,636 | 12,340 | 26,629 | 87,869 | 23,057 | 1,023 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 94,798 | 650 | 4,905 | 10,585 | 34,927 | 9,165 | 407 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 7,936,423 | 54,111 | 500,295 | 797,852 | 2,378,578 | 595,389 | 26,184 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (246,720) | (1,715) | (25,353) | (23,380) | (56,298) | (12,828) | (545) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 1,439,304 | 9,805 | 90,557 | 143,623 | 428,146 | 107,078 | 4,702 |
| 8 | ACCOUNT 283 | 378,674 | 188,870 | 1,334 | 19,369 | 19,217 | 48,052 | 11,229 | 479 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 1,381,454 | 9,424 | 84,573 | 139,460 | 419,900 | 105,479 | 4,636 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,715 | 293 | 2,211 | 4,770 | 15,738 | 4,130 | 184 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 397,625 | 2,729 | 22,546 | 43,382 | 139,251 | 36,127 | 1,596 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (516) | (4) | (33) | (54) | (168) | (43) | (2) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,532 | 290 | 2,681 | 4,276 | 12,747 | 3,191 | 140 |
| 14 | PREPAID PENSION ASSET | 516,201 | 258,385 | 1,889 | 31,655 | 26,306 | 58,241 | 12,803 | 541 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (101,114) | (724) | (6,905) | (12,977) | (42,801) | (11,813) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (108,921) | (763) | (13,358) | (10,347) | (22,403) | (4,822) | (202) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 3,277 | 22 | 169 | 365 | 1,206 | 316 | 14 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 7,108 | 49 | 368 | 794 | 2,619 | 687 | 30 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 5,267 | 36 | 272 | 588 | 1,940 | 509 | 23 |
| 20 | ARO REGULATORY ASSET | 796,862 | 359,250 | 2,473 | 17,819 | 40,529 | 135,134 | 35,582 | 1,518 |
| 21 | ARO LIABILITY | (775,594) | (349,662) | (2,407) | (17,344) | (39,447) | (131,527) | (34,633) | (1,477) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (54,260) | (372) | (2,807) | (6,058) | (19,991) | (5,245) | (233) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 31,184 | 209 | 3,498 | 3,025 | 7,129 | 1,607 | 63 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 2,209 | 15 | 114 | 247 | 814 | 214 | 9 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (46,186) | (312) | (3,165) | (4,201) | (11,438) | (2,696) | (112) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 5,764 | 40 | 298 | 644 | 2,124 | 557 | 25 |
| 28 | CASH WORKING CAPITAL | 262,258 | 92,140 | 661 | 6,239 | 10,911 | 36,627 | 10,444 | 419 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 586,797 | 4,124 | 44,258 | 62,753 | 185,242 | 46,915 | 2,536 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 7,141,766 | 48,811 | 459,980 | 721,145 | 2,143,920 | 536,825 | 24,084 |
| | --- REVENUES --- | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 2,722,122 | 19,491 | 185,288 | 348,935 | 1,152,426 | 318,413 | 12,048 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 135,486 | 957 | 8,797 | 10,023 | 26,351 | 6,518 | 297 |
| 33 | TOTAL REVENUES | 7,995,446 | 2,857,607 | 20,448 | 194,085 | 358,958 | 1,178,777 | 324,931 | 12,345 |
| | --- EXPENSES --- | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 2,149,438 | 15,312 | 142,272 | 234,486 | 792,051 | 229,571 | 9,791 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 366,679 | 2,504 | 24,019 | 36,412 | 106,156 | 26,220 | 1,140 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | (3) | 0 | 1 | (1) | (7) | (2) | 0 |
| 37 | ARO ACCRETION | 48,899 | 22,286 | 153 | 1,165 | 2,482 | 8,165 | 2,140 | 94 |
| 38 | ARO DEFERRAL | (48,878) | (22,282) | (153) | (1,165) | (2,480) | (8,160) | (2,138) | (95) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 768 | 5 | 40 | 86 | 282 | 74 | 3 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 80,631 | 548 | 5,732 | 8,125 | 23,634 | 5,866 | 253 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,234 | 15 | 252 | 218 | 513 | 116 | 5 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,461 | 17 | 127 | 275 | 907 | 238 | 11 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,449 | 24 | 178 | 385 | 1,271 | 333 | 15 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 493 | 3 | 25 | 55 | 181 | 47 | 2 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,372) | (111) | (1,122) | (1,490) | (4,055) | (956) | (40) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,727) | (39) | (358) | (574) | (1,717) | (430) | (19) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 2,584,055 | 18,278 | 171,166 | 277,979 | 919,221 | 261,079 | 11,160 |
| 48 | INCOME TAXES | 263,511 | 22,755 | 272 | 3,521 | 22,939 | 75,478 | 18,461 | 179 |
| 49 | TOTAL EXPENSES | 7,127,880 | 2,606,810 | 18,550 | 174,687 | 300,918 | 994,699 | 279,540 | 11,339 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 108,262 | 237,145 | 111,383 | 7,338 | 2,553 | 95,760 | 84,034 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 41,314 | 90,129 | 42,597 | 2,818 | 981 | 36,562 | 32,654 |
| 3 | NUCLEAR FUEL | 524,588 | 2,467 | 5,203 | 2,597 | 177 | 60 | 2,498 | 2,441 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 980 | 2,068 | 1,032 | 70 | 24 | 993 | 970 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 68,435 | 150,151 | 70,351 | 4,627 | 1,608 | 60,703 | 52,851 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (1,588) | (4,201) | (1,727) | (102) | (34) | (1,257) | (1,025) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 12,325 | 27,030 | 12,674 | 830 | 290 | 10,874 | 9,437 |
| 8 | ACCOUNT 283 | 378,674 | 1,359 | 3,495 | 1,461 | 91 | 23 | 1,137 | 1,000 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 12,096 | 26,324 | 12,408 | 819 | 279 | 10,754 | 9,412 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 442 | 932 | 465 | 32 | 10 | 448 | 437 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 3,920 | 8,401 | 4,124 | 277 | 94 | 3,863 | 3,729 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (5) | (10) | (5) | 0 | 0 | (4) | (4) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 367 | 805 | 377 | 25 | 9 | 325 | 283 |
| 14 | PREPAID PENSION ASSET | 516,201 | 1,620 | 4,654 | 1,792 | 104 | 32 | 1,287 | 1,085 |
| 15 | CUSTOMER DEPOSITS | (257,322) | 0 | (2,415) | (1,383) | (137) | (28) | (1,447) | (1,064) |
| 16 | OPERATING RESERVES | (202,972) | (621) | (1,832) | (708) | (40) | (13) | (471) | (368) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 34 | 71 | 36 | 2 | 1 | 34 | 34 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 74 | 155 | 77 | 5 | 2 | 74 | 73 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 54 | 115 | 57 | 4 | 1 | 55 | 54 |
| 20 | ARO REGULATORY ASSET | 796,862 | 3,766 | 7,870 | 3,991 | 225 | 169 | 3,879 | 3,766 |
| 21 | ARO LIABILITY | (775,594) | (3,666) | (7,660) | (3,885) | (219) | (164) | (3,775) | (3,666) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (561) | (1,184) | (591) | (40) | (14) | (568) | (555) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 209 | 549 | 223 | 14 | 0 | 153 | 132 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 23 | 48 | 24 | 2 | 1 | 23 | 23 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (338) | (765) | (334) | (22) | (8) | (234) | (189) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 60 | 126 | 63 | 4 | 1 | 60 | 59 |
| 28 | CASH WORKING CAPITAL | 262,258 | 1,093 | 2,015 | 1,155 | 115 | 25 | 1,352 | 1,045 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 6,471 | 11,875 | 5,478 | 351 | 118 | 5,054 | 4,874 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 62,810 | 135,702 | 63,421 | 4,159 | 1,447 | 55,003 | 48,313 |
| | --- REVENUES --- | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 35,041 | 64,953 | 37,212 | 3,704 | 760 | 39,054 | 28,803 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 775 | 1,732 | 772 | 50 | 16 | 722 | 577 |
| 33 | TOTAL REVENUES | 7,995,446 | 35,816 | 66,685 | 37,984 | 3,754 | 776 | 39,776 | 29,380 |
| | --- EXPENSES --- | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 23,143 | 43,169 | 24,200 | 2,328 | 548 | 30,464 | 24,697 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 3,063 | 6,805 | 3,127 | 207 | 73 | 2,603 | 2,251 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 37 | ARO ACCRETION | 48,899 | 229 | 484 | 241 | 16 | 5 | 231 | 226 |
| 38 | ARO DEFERRAL | (48,878) | (229) | (484) | (241) | (16) | (5) | (231) | (226) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 8 | 17 | 8 | 1 | 0 | 8 | 8 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 680 | 1,527 | 707 | 47 | 13 | 597 | 529 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 15 | 40 | 16 | 1 | 0 | 11 | 10 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 25 | 54 | 27 | 2 | 1 | 26 | 25 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 36 | 75 | 38 | 3 | 1 | 36 | 35 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 5 | 11 | 5 | 0 | 0 | 5 | 5 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (120) | (271) | (118) | (8) | (3) | (83) | (67) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (49) | (108) | (51) | (3) | (1) | (44) | (38) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 26,806 | 51,318 | 27,959 | 2,578 | 632 | 33,623 | 27,455 |
| 48 | INCOME TAXES | 263,511 | 2,755 | 4,367 | 3,139 | 406 | 38 | 1,742 | 184 |
| 49 | TOTAL EXPENSES | 7,127,880 | 29,561 | 55,685 | 31,098 | 2,984 | 670 | 35,365 | 27,639 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 27,239 | 157,761 | 2,044,661 | 978,854 | 597,536 | 267,310 | 152,631 | 41,544 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 10,451 | 60,220 | 779,761 | 376,951 | 229,056 | 140,111 | 77,716 | 15,453 |
| 3 | NUCLEAR FUEL | 524,588 | 653 | 3,589 | 47,076 | 26,576 | 14,138 | 0 | 0 | 0 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 259 | 1,427 | 18,712 | 10,564 | 5,620 | 0 | 0 | 0 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 17,182 | 99,703 | 1,293,264 | 617,915 | 376,998 | 127,199 | 74,915 | 26,091 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (366) | (2,316) | (29,225) | (12,549) | (8,139) | (5,558) | (4,308) | (1,852) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 3,093 | 17,956 | 233,039 | 110,586 | 67,886 | 31,653 | 18,076 | 4,922 |
| 8 | ACCOUNT 283 | 378,674 | 316 | 1,965 | 26,717 | 13,168 | 7,028 | 3,965 | 3,054 | 1,219 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 3,043 | 17,605 | 230,531 | 111,205 | 66,775 | 30,060 | 16,822 | 4,289 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 117 | 643 | 8,433 | 4,719 | 2,532 | 0 | 0 | 0 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 1,025 | 5,705 | 74,491 | 40,940 | 22,271 | 1,713 | 1,105 | 377 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (1) | (7) | (89) | (47) | (27) | (5) | (3) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 92 | 534 | 6,931 | 3,311 | 2,020 | 682 | 401 | 140 |
| 14 | PREPAID PENSION ASSET | 516,201 | 360 | 2,356 | 33,961 | 16,695 | 8,024 | 6,656 | 5,327 | 2,148 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (312) | (1,694) | (34,882) | (24,906) | 0 | 0 | 0 | 0 |
| 16 | OPERATING RESERVES | (202,972) | (135) | (903) | (11,231) | (4,567) | (3,034) | (2,301) | (2,060) | (1,011) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 9 | 49 | 646 | 365 | 194 | 0 | 0 | 0 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 19 | 107 | 1,403 | 792 | 421 | 0 | 0 | 0 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 14 | 79 | 1,039 | 587 | 312 | 0 | 0 | 0 |
| 20 | ARO REGULATORY ASSET | 796,862 | 1,012 | 5,509 | 72,345 | 41,260 | 21,810 | (618) | (393) | (169) |
| 21 | ARO LIABILITY | (775,594) | (985) | (5,362) | (70,414) | (40,158) | (21,228) | 602 | 383 | 164 |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (148) | (816) | (10,710) | (6,046) | (3,217) | 0 | 0 | 0 |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 42 | 292 | 3,631 | 1,607 | 1,008 | 584 | 508 | 243 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 6 | 33 | 436 | 246 | 131 | 0 | 0 | 0 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (81) | (495) | (6,165) | (2,380) | (1,800) | (1,805) | (1,015) | (267) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 16 | 87 | 1,138 | 642 | 342 | 0 | 0 | 0 |
| 28 | CASH WORKING CAPITAL | 262,258 | 290 | 1,486 | 33,333 | 25,425 | 5,047 | 1,847 | 1,291 | 1,137 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 1,340 | 7,603 | 104,296 | 58,485 | 34,806 | 7,355 | 5,544 | 2,761 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 15,479 | 89,701 | 1,167,029 | 565,195 | 345,029 | 104,494 | 63,637 | 24,563 |
| | --- REVENUES --- | | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 8,415 | 45,683 | 937,748 | 683,315 | 142,040 | 68,416 | 46,007 | 34,873 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 186 | 1,109 | 14,420 | 7,065 | 4,046 | 1,327 | 855 | 298 |
| 33 | TOTAL REVENUES | 7,995,446 | 8,601 | 46,792 | 952,168 | 690,380 | 146,086 | 69,743 | 46,862 | 35,171 |
| | --- EXPENSES --- | | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 6,692 | 32,974 | 760,373 | 587,573 | 122,530 | 37,124 | 25,737 | 23,349 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 760 | 4,475 | 57,384 | 26,543 | 16,766 | 13,002 | 7,186 | 1,410 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | 0 | (4) | (2) | (1) | 1 | 0 | 0 |
| 37 | ARO ACCRETION | 48,899 | 60 | 333 | 4,375 | 2,463 | 1,313 | 10 | 7 | 2 |
| 38 | ARO DEFERRAL | (48,878) | (60) | (333) | (4,371) | (2,461) | (1,312) | (11) | (7) | (2) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 2 | 12 | 151 | 85 | 45 | 0 | 0 | 0 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 167 | 983 | 12,697 | 6,155 | 3,697 | 1,499 | 944 | 312 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 3 | 21 | 261 | 116 | 73 | 42 | 37 | 18 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 7 | 37 | 486 | 274 | 146 | 0 | 0 | 0 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 9 | 52 | 681 | 384 | 204 | 0 | 0 | 0 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 7 | 97 | 55 | 29 | 0 | 0 | 0 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (29) | (176) | (2,186) | (844) | (638) | (640) | (360) | (95) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (72) | (932) | (446) | (272) | (122) | (70) | (19) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 7,600 | 38,313 | 829,012 | 619,895 | 142,580 | 50,905 | 33,474 | 24,975 |
| 48 | INCOME TAXES | 263,511 | 207 | 2,236 | 34,095 | 20,723 | (2,655) | 6,057 | 4,431 | 3,660 |
| 49 | TOTAL EXPENSES | 7,127,880 | 7,807 | 40,549 | 863,107 | 640,618 | 139,925 | 56,962 | 37,905 | 28,635 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 26,404,945 | 24,220 | 925,755 | 14,718 | 73,657 | 9,778 | 3,533 | 25,405,219 | 999,726 |
| 2 | ACCUMULATED DEPRECIATION | 10,206,027 | 9,240 | 354,635 | 5,640 | 27,702 | 3,680 | 1,323 | 9,725,318 | 480,709 |
| 3 | NUCLEAR FUEL | 524,588 | 381 | 23,915 | 317 | 983 | 151 | 32 | 524,300 | 288 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 208,518 | 152 | 9,506 | 126 | 391 | 60 | 13 | 208,404 | 114 |
| 5 | NET ELECTRIC PLANT | 16,514,988 | 15,209 | 585,529 | 9,269 | 46,547 | 6,189 | 2,229 | 15,995,797 | 519,192 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (467,358) | (1,054) | (12,414) | (320) | (1,440) | (235) | (162) | (456,711) | (10,647) |
| 7 | ACCOUNT 281 AND 282 | 2,984,939 | 2,793 | 105,019 | 1,680 | 8,523 | 1,128 | 412 | 2,903,441 | 81,498 |
| 8 | ACCOUNT 283 | 378,674 | 784 | 11,136 | 262 | 1,030 | 174 | 114 | 368,048 | 10,626 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,896,255 | 2,523 | 103,741 | 1,622 | 8,113 | 1,067 | 364 | 2,814,778 | 81,477 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 69 | 4,284 | 56 | 176 | 27 | 6 | 93,869 | 52 |
| 11 | MATERIALS AND SUPPLIES | 921,677 | 726 | 37,110 | 519 | 1,778 | 270 | 76 | 855,770 | 65,907 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,077) | (1) | (43) | (1) | (3) | 0 | 0 | (1,076) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 87,094 | 82 | 3,138 | 50 | 249 | 33 | 12 | 85,723 | 1,371 |
| 14 | PREPAID PENSION ASSET | 516,201 | 1,329 | 12,577 | 363 | 1,433 | 267 | 205 | 492,095 | 24,106 |
| 15 | CUSTOMER DEPOSITS | (257,322) | (444) | (11,733) | 0 | (429) | (69) | (45) | (257,322) | 0 |
| 16 | OPERATING RESERVES | (202,972) | (588) | (4,700) | (152) | (629) | (115) | (93) | (196,388) | (6,584) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 7,200 | 5 | 328 | 4 | 13 | 2 | 0 | 7,196 | 4 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 15,634 | 11 | 713 | 9 | 29 | 5 | 1 | 15,625 | 9 |
| 19 | ECCR DEFERRED REG ASSET | 11,581 | 8 | 528 | 7 | 22 | 3 | 1 | 11,575 | 6 |
| 20 | ARO REGULATORY ASSET | 796,862 | 562 | 36,988 | 393 | 1,405 | 225 | 56 | 796,356 | 506 |
| 21 | ARO LIABILITY | (775,594) | (547) | (36,000) | (383) | (1,368) | (219) | (55) | (775,102) | (492) |
| 22 | ARO REGULATORY LIABILITY | (119,346) | (87) | (5,441) | (72) | (224) | (34) | (7) | (119,281) | (65) |
| 23 | REGULATORY ASSET - DEF INC TX | 57,935 | 153 | 1,579 | 49 | 174 | 28 | 21 | 57,914 | 21 |
| 24 | GREEN ENERGY OVER/UNDER REC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | M&S INVENTORY ADJUSTMENT - STEAM | 4,860 | 4 | 222 | 3 | 9 | 1 | 0 | 4,857 | 3 |
| 26 | REG LIAB - NON ARO COST OF REMOVAL | (86,942) | (93) | (2,367) | (48) | (338) | (41) | (17) | (86,912) | (30) |
| 27 | HAMMOND COOLING TOWER RENTAL | 12,681 | 9 | 578 | 8 | 24 | 4 | 1 | 12,674 | 7 |
| 28 | CASH WORKING CAPITAL | 262,258 | 372 | 11,257 | 134 | 416 | 71 | 38 | 246,385 | 15,873 |
| 29 | TOTAL OTHER RATE BASE ITEMS | 1,344,652 | 1,570 | 49,018 | 939 | 2,737 | 458 | 200 | 1,243,958 | 100,694 |
| 30 | TOTAL INVESTMENT | 14,963,385 | 14,256 | 530,806 | 8,586 | 41,171 | 5,580 | 2,065 | 14,424,977 | 538,408 |
| | --- REVENUES --- | | | | | | | | | |
| 31 | REVENUE FROM SALES | 7,739,601 | 11,902 | 317,173 | 2,918 | 11,554 | 1,872 | 1,219 | 7,281,383 | 458,218 |
| 32 | OTHER OPERATING REVENUES | 255,845 | 456 | 6,736 | 108 | 484 | 67 | 25 | 230,255 | 25,591 |
| 33 | TOTAL REVENUES | 7,995,446 | 12,358 | 323,909 | 3,026 | 12,038 | 1,939 | 1,244 | 7,511,637 | 483,809 |
| | --- EXPENSES --- | | | | | | | | | |
| 34 | OPERATIONS & MAINTENANCE | 5,942,401 | 7,267 | 262,079 | 3,756 | 10,845 | 1,822 | 775 | 5,604,367 | 338,034 |
| 35 | DEPRECIATION EXPENSE | 778,572 | 721 | 25,292 | 422 | 2,266 | 295 | 113 | 737,894 | 40,678 |
| 36 | ARO DEPRECIATION EXPENSE | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| 37 | ARO ACCRETION | 48,899 | 36 | 2,218 | 29 | 93 | 14 | 3 | 48,873 | 26 |
| 38 | ARO DEFERRAL | (48,878) | (36) | (2,216) | (29) | (92) | (14) | (3) | (48,852) | (26) |
| 39 | NUCLEAR DECOM EXPENSE | 1,686 | 1 | 77 | 1 | 3 | 0 | 0 | 1,685 | 1 |
| 40 | TAXES OTHER THAN INC. TAX | 166,491 | 200 | 5,805 | 101 | 455 | 63 | 26 | 161,993 | 4,498 |
| 41 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 11 | 114 | 4 | 13 | 2 | 2 | 4,163 | 2 |
| 42 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 4 | 247 | 3 | 10 | 2 | 0 | 5,412 | 3 |
| 43 | AMORT. / DEFERRAL OF ECCR | 7,586 | 6 | 346 | 5 | 14 | 2 | 0 | 7,582 | 4 |
| 44 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 49 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 45 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (33) | (839) | (17) | (120) | (15) | (6) | (30,814) | (11) |
| 46 | AMORT. OF INV. TAX CREDIT | (12,202) | (11) | (422) | (7) | (34) | (4) | (2) | (11,583) | (619) |
| 47 | SUBTOTAL EXPENSES | 6,864,369 | 8,167 | 292,748 | 4,269 | 13,455 | 2,167 | 908 | 6,481,778 | 382,591 |
| 48 | INCOME TAXES | 263,511 | 1,454 | 5,889 | (580) | (1,029) | (152) | 105 | 230,677 | 32,834 |
| 49 | TOTAL EXPENSES | 7,127,880 | 9,621 | 298,637 | 3,689 | 12,426 | 2,015 | 1,013 | 6,712,455 | 415,425 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 250,798 | 1,898 | 19,398 | 58,040 | 184,078 | 45,391 | 1,007 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (1,681) | (12) | (115) | (215) | (710) | (196) | 0 |
| 52 | NET INCOME | 863,295 | 249,117 | 1,886 | 19,283 | 57,825 | 183,368 | 45,195 | 1,007 |
| 53 | RETURN ON INVESTMENT | 5.77% | 3.49% | 3.86% | 4.19% | 8.02% | 8.55% | 8.42% | 4.18% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 6,256 | 10,999 | 6,886 | 769 | 105 | 4,411 | 1,741 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | 0 | (40) | (23) | (2) | 0 | (24) | (18) |
| 52 | NET INCOME | 863,295 | 6,256 | 10,959 | 6,863 | 767 | 105 | 4,387 | 1,723 |
| 53 | RETURN ON INVESTMENT | 5.77% | 9.96% | 8.08% | 10.82% | 18.45% | 7.26% | 7.98% | 3.57% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 794 | 6,243 | 89,061 | 49,761 | 6,161 | 12,782 | 8,957 | 6,536 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (5) | (28) | (579) | (413) | 0 | 0 | 0 | 0 |
| 52 | NET INCOME | 863,295 | 789 | 6,215 | 88,482 | 49,348 | 6,161 | 12,782 | 8,957 | 6,536 |
| 53 | RETURN ON INVESTMENT | 5.77% | 5.09% | 6.93% | 7.58% | 8.73% | 1.79% | 12.23% | 14.08% | 26.61% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RETURN --- | | | | | | | | | |
| 50 | OPERATING INCOME | 867,566 | 2,737 | 25,271 | (662) | (389) | (76) | 231 | 799,182 | 68,384 |
| 51 | INT. ON CUSTOMER DEPOSITS | (4,271) | (7) | (195) | 0 | (7) | (1) | (1) | (4,272) | 1 |
| 52 | NET INCOME | 863,295 | 2,730 | 25,076 | (662) | (396) | (77) | 230 | 794,910 | 68,385 |
| 53 | RETURN ON INVESTMENT | 5.77% | 19.15% | 4.72% | -7.71% | -0.96% | -1.38% | 11.12% | 5.51% | 12.70% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (H) | |
| 20 | (I) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 21 | (I) | |
| 22 | (H) | |
| 23 | (J) | Allocated per Total Headcount from Schedule 2.60. |
| 24 | (H) | |
| 25 | (K) | Allocated per Production Plant Materials and Supplies from Schedule 2.02. |
| 26 | (L) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 27 | (H) | |
| 28 | (M) | From Schedule 1.02. |
| 31 | (N) | From Schedule 2.10. |
| 32 | (N) | |
| 34 | (O) | From Schedule 2.20. |
| 35 | (P) | From Schedule 2.30. |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (P) | |
| 39 | (H) | |
| 40 | (Q) | From Schedule 2.40. |
| 41 | (J) | |
| 42 | (H) | |
| 43 | (H) | |
| 44 | (K) | |
| 45 | (L) | |
| 46 | (Q) | |
| 48 | (R) | From Schedule 1.05. |
| 51 | (S) | Allocated per Customer Deposits from Schedule 1.00. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 2,606,810 | 18,550 | 174,687 | 300,918 | 994,699 | 279,540 | 11,339 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 36,991 | 264 | 1,712 | 4,321 | 16,857 | 5,278 | 224 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 366,679 | 2,504 | 24,019 | 36,412 | 106,156 | 26,220 | 1,140 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | (3) | 0 | 1 | (1) | (7) | (2) | 0 |
| 5 | ARO ACCRETION | 48,899 | 22,286 | 153 | 1,165 | 2,482 | 8,165 | 2,140 | 94 |
| 6 | ARO DEFERRAL | (48,878) | (22,282) | (153) | (1,165) | (2,480) | (8,160) | (2,138) | (95) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 66,127 | 452 | 4,256 | 6,662 | 19,767 | 4,938 | 222 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 2,234 | 15 | 252 | 218 | 513 | 116 | 5 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 2,461 | 17 | 127 | 275 | 907 | 238 | 11 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 3,449 | 24 | 178 | 385 | 1,271 | 333 | 15 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 493 | 3 | 25 | 55 | 181 | 47 | 2 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (16,372) | (111) | (1,122) | (1,490) | (4,055) | (956) | (40) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (5,727) | (39) | (358) | (574) | (1,717) | (430) | (19) |
| 14 | CWC ALLOCATOR | 6,120,655 | 2,150,474 | 15,421 | 145,597 | 254,653 | 854,821 | 243,757 | 9,780 |
| 15 | ALLOCATION OF CWC | 262,258 | 92,140 | 661 | 6,239 | 10,911 | 36,627 | 10,444 | 419 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 29,561 | 55,685 | 31,098 | 2,984 | 670 | 35,365 | 27,639 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 500 | 800 | 521 | 57 | 12 | 757 | 591 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 3,063 | 6,805 | 3,127 | 207 | 73 | 2,603 | 2,251 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 5 | ARO ACCRETION | 48,899 | 229 | 484 | 241 | 16 | 5 | 231 | 226 |
| 6 | ARO DEFERRAL | (48,878) | (229) | (484) | (241) | (16) | (5) | (231) | (226) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 579 | 1,254 | 584 | 38 | 13 | 503 | 443 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 15 | 40 | 16 | 1 | 0 | 11 | 10 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 25 | 54 | 27 | 2 | 1 | 26 | 25 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 36 | 75 | 38 | 3 | 1 | 36 | 35 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 5 | 11 | 5 | 0 | 0 | 5 | 5 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (120) | (271) | (118) | (8) | (3) | (83) | (67) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (49) | (108) | (51) | (3) | (1) | (44) | (38) |
| 14 | CWC ALLOCATOR | 6,120,655 | 25,507 | 47,026 | 26,949 | 2,687 | 574 | 31,551 | 24,383 |
| 15 | ALLOCATION OF CWC | 262,258 | 1,093 | 2,015 | 1,155 | 115 | 25 | 1,352 | 1,045 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 7,807 | 40,549 | 863,107 | 640,618 | 139,925 | 56,962 | 37,905 | 28,635 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 155 | 702 | 18,746 | 16,099 | 2,644 | 612 | 394 | 571 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 760 | 4,475 | 57,384 | 26,543 | 16,766 | 13,002 | 7,186 | 1,410 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | 0 | (4) | (2) | (1) | 1 | 0 | 0 |
| 5 | ARO ACCRETION | 48,899 | 60 | 333 | 4,375 | 2,463 | 1,313 | 10 | 7 | 2 |
| 6 | ARO DEFERRAL | (48,878) | (60) | (333) | (4,371) | (2,461) | (1,312) | (11) | (7) | (2) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 142 | 827 | 10,634 | 5,063 | 3,189 | 963 | 585 | 220 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 3 | 21 | 261 | 116 | 73 | 42 | 37 | 18 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 7 | 37 | 486 | 274 | 146 | 0 | 0 | 0 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 9 | 52 | 681 | 384 | 204 | 0 | 0 | 0 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 7 | 97 | 55 | 29 | 0 | 0 | 0 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (29) | (176) | (2,186) | (844) | (638) | (640) | (360) | (95) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (12) | (72) | (932) | (446) | (272) | (122) | (70) | (19) |
| 14 | CWC ALLOCATOR | 6,120,655 | 6,771 | 34,675 | 777,936 | 593,374 | 117,784 | 43,105 | 30,133 | 26,530 |
| 15 | ALLOCATION OF CWC | 262,258 | 290 | 1,486 | 33,333 | 25,425 | 5,047 | 1,847 | 1,291 | 1,137 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 7,127,880 | 9,621 | 298,637 | 3,689 | 12,426 | 2,015 | 1,013 | 6,712,455 | 415,425 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 115,535 | 118 | 6,261 | 78 | 186 | 32 | 9 | 115,492 | 43 |
| 3 | DEPRECIATION EXPENSE | 778,572 | 721 | 25,292 | 422 | 2,266 | 295 | 113 | 737,894 | 40,678 |
| 4 | ARO DEPRECIATION EXPENSE | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| 5 | ARO ACCRETION | 48,899 | 36 | 2,218 | 29 | 93 | 14 | 3 | 48,873 | 26 |
| 6 | ARO DEFERRAL | (48,878) | (36) | (2,216) | (29) | (92) | (14) | (3) | (48,852) | (26) |
| 7 | DEFERRED INCOME TAXES | 137,899 | 130 | 4,873 | 79 | 382 | 52 | 19 | 132,998 | 4,901 |
| 8 | AMORT. OF DEF. HEALTHCARE COSTS | 4,165 | 11 | 114 | 4 | 13 | 2 | 2 | 4,163 | 2 |
| 9 | AMORT. OF HAMMOND COOLING TOWER | 5,415 | 4 | 247 | 3 | 10 | 2 | 0 | 5,412 | 3 |
| 10 | AMORT. / DEFERRAL OF ECCR | 7,586 | 6 | 346 | 5 | 14 | 2 | 0 | 7,582 | 4 |
| 11 | AMORT. OF M&S INVENTORY ADJ. | 1,080 | 1 | 49 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 12 | AMORT. OF COST OF REMOVAL ADJ. | (30,825) | (33) | (839) | (17) | (120) | (15) | (6) | (30,814) | (11) |
| 13 | AMORT. OF INV. TAX CREDIT | (12,202) | (11) | (422) | (7) | (34) | (4) | (2) | (11,583) | (619) |
| 14 | CWC ALLOCATOR | 6,120,655 | 8,674 | 262,716 | 3,120 | 9,706 | 1,649 | 878 | 5,750,233 | 370,423 |
| 15 | ALLOCATION OF CWC | 262,258 | 372 | 11,257 | 134 | 416 | 71 | 38 | 246,385 | 15,873 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00 |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 11 | (A) | |
| 12 | (A) | |
| 13 | (A) | |
| 15 | (D) | Allocated per CWC Allocator on line 14. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 2,857,607 | 20,448 | 194,085 | 358,958 | 1,178,777 | 324,931 | 12,345 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 2,149,438 | 15,312 | 142,272 | 234,486 | 792,051 | 229,571 | 9,791 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 367,448 | 2,509 | 24,060 | 36,499 | 106,436 | 26,294 | 1,142 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,234 | 15 | 252 | 218 | 513 | 116 | 5 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,461 | 17 | 127 | 275 | 907 | 238 | 11 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 3,449 | 24 | 178 | 385 | 1,271 | 333 | 15 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 493 | 3 | 25 | 55 | 181 | 47 | 2 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,372) | (111) | (1,122) | (1,490) | (4,055) | (956) | (40) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 80,631 | 548 | 5,732 | 8,125 | 23,634 | 5,866 | 253 |
| 10 | INTEREST EXPENSE | 374,085 | 178,544 | 1,220 | 11,500 | 18,029 | 53,598 | 13,421 | 602 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 89,281 | 911 | 11,062 | 62,376 | 204,241 | 50,001 | 565 |
| | PLUS: | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 23,022 | 157 | 1,482 | 2,319 | 6,882 | 1,719 | 77 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,087 | 14 | 134 | 210 | 624 | 156 | 7 |
| | LESS: | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 6,475 | 61 | 718 | 3,674 | 11,986 | 2,936 | 37 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 107,915 | 1,021 | 11,960 | 61,231 | 199,761 | 48,940 | 612 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 6,475 | 61 | 718 | 3,674 | 11,986 | 2,936 | 37 |
| 19 | STATE TAX CREDITS | (49,706) | (23,832) | (163) | (1,534) | (2,401) | (7,125) | (1,780) | (80) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | (6) | 0 | 0 | 0 | (1) | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (17,363) | (102) | (816) | 1,273 | 4,860 | 1,156 | (43) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 35,816 | 66,685 | 37,984 | 3,754 | 776 | 39,776 | 29,380 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 23,143 | 43,169 | 24,200 | 2,328 | 548 | 30,464 | 24,697 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 3,071 | 6,821 | 3,135 | 208 | 73 | 2,611 | 2,259 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 15 | 40 | 16 | 1 | 0 | 11 | 10 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 25 | 54 | 27 | 2 | 1 | 26 | 25 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 36 | 75 | 38 | 3 | 1 | 36 | 35 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 5 | 11 | 5 | 0 | 0 | 5 | 5 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (120) | (271) | (118) | (8) | (3) | (83) | (67) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 680 | 1,527 | 707 | 47 | 13 | 597 | 529 |
| 10 | INTEREST EXPENSE | 374,085 | 1,570 | 3,393 | 1,586 | 104 | 36 | 1,375 | 1,208 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 7,391 | 11,866 | 8,388 | 1,068 | 106 | 4,734 | 679 |
| | PLUS: | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 202 | 437 | 203 | 13 | 5 | 175 | 154 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 18 | 40 | 18 | 1 | 0 | 16 | 14 |
| | LESS: | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 431 | 699 | 487 | 61 | 6 | 279 | 48 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 7,180 | 11,644 | 8,122 | 1,021 | 105 | 4,646 | 799 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 431 | 699 | 487 | 61 | 6 | 279 | 48 |
| 19 | STATE TAX CREDITS | (49,706) | (209) | (452) | (211) | (14) | (5) | (181) | (160) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 222 | 247 | 276 | 47 | 1 | 98 | (112) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 8,601 | 46,792 | 952,168 | 690,380 | 146,086 | 69,743 | 46,862 | 35,171 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 6,692 | 32,974 | 760,373 | 587,573 | 122,530 | 37,124 | 25,737 | 23,349 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 762 | 4,487 | 57,535 | 26,628 | 16,811 | 13,002 | 7,186 | 1,410 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 3 | 21 | 261 | 116 | 73 | 42 | 37 | 18 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 7 | 37 | 486 | 274 | 146 | 0 | 0 | 0 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 9 | 52 | 681 | 384 | 204 | 0 | 0 | 0 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 7 | 97 | 55 | 29 | 0 | 0 | 0 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (29) | (176) | (2,186) | (844) | (638) | (640) | (360) | (95) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 167 | 983 | 12,697 | 6,155 | 3,697 | 1,499 | 944 | 312 |
| 10 | INTEREST EXPENSE | 374,085 | 387 | 2,243 | 29,176 | 14,130 | 8,626 | 2,612 | 1,591 | 614 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 602 | 6,164 | 93,048 | 55,909 | (5,392) | 16,104 | 11,727 | 9,563 |
| | PLUS: | | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 50 | 288 | 3,702 | 1,763 | 1,110 | 335 | 204 | 77 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 26 | 336 | 160 | 101 | 30 | 18 | 7 |
| | LESS: | | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 37 | 367 | 5,495 | 3,273 | (237) | 932 | 676 | 546 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 619 | 6,111 | 91,591 | 54,559 | (3,944) | 15,537 | 11,273 | 9,101 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 37 | 367 | 5,495 | 3,274 | (237) | 932 | 676 | 546 |
| 19 | STATE TAX CREDITS | (49,706) | (51) | (298) | (3,833) | (1,825) | (1,150) | (347) | (211) | (79) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | (14) | 69 | 1,661 | 1,449 | (1,387) | 585 | 465 | 467 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,995,446 | 12,358 | 323,909 | 3,026 | 12,038 | 1,939 | 1,244 | 7,511,637 | 483,809 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,942,401 | 7,267 | 262,079 | 3,756 | 10,845 | 1,822 | 775 | 5,604,367 | 338,034 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 722 | 25,369 | 423 | 2,270 | 295 | 113 | 739,579 | 40,679 |
| 4 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 11 | 114 | 4 | 13 | 2 | 2 | 4,163 | 2 |
| 5 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 4 | 247 | 3 | 10 | 2 | 0 | 5,412 | 3 |
| 6 | AMORT. / DEF. OF ECCR | 7,586 | 6 | 346 | 5 | 14 | 2 | 0 | 7,582 | 4 |
| 7 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 49 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 8 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (33) | (839) | (17) | (120) | (15) | (6) | (30,814) | (11) |
| 9 | TAXES OTHER THAN INC. TAX | 166,491 | 200 | 5,805 | 101 | 455 | 63 | 26 | 161,993 | 4,498 |
| 10 | INTEREST EXPENSE | 374,085 | 356 | 13,270 | 215 | 1,029 | 140 | 52 | 360,625 | 13,460 |
| 11 | NET INCOME BEFORE INC. TAXES | 744,790 | 3,823 | 17,468 | (1,464) | (2,481) | (372) | 282 | 657,651 | 87,138 |
| | PLUS: | | | | | | | | | |
| 12 | NON-DEDUCTIBLE DEPR. | 48,010 | 45 | 1,697 | 28 | 133 | 18 | 7 | 46,304 | 1,706 |
| 13 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 154 | 3 | 12 | 2 | 1 | 4,197 | 155 |
| | LESS: | | | | | | | | | |
| 14 | MEDICARE ACT SAVINGS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | STATE INCOME TAX DEDUCTION | 45,122 | 219 | 1,094 | (81) | (132) | (20) | 16 | 40,083 | 5,039 |
| 16 | INCOME SUBJECT TO STATE TAX | 752,030 | 3,653 | 18,225 | (1,352) | (2,204) | (332) | 274 | 668,069 | 83,960 |
| 17 | STATE INCOME TAX RATE | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% | 6% |
| 18 | TAX ON ORDINARY INCOME | 45,122 | 219 | 1,094 | (81) | (132) | (20) | 16 | 40,084 | 5,038 |
| 19 | STATE TAX CREDITS | (49,706) | (47) | (1,757) | (29) | (138) | (19) | (7) | (47,938) | (1,768) |
| 20 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TAXES ACCRUED | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | TAX RATE DIFFERENTIAL | (8) | 0 | 0 | 0 | 0 | 0 | 0 | (8) | 0 |
| 23 | NET STATE INCOME TAX | (4,592) | 172 | (663) | (110) | (270) | (39) | 9 | (7,862) | 3,270 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 2,857,607 | 20,448 | 194,085 | 358,958 | 1,178,777 | 324,931 | 12,345 |
| | LESS: | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 2,149,438 | 15,312 | 142,272 | 234,486 | 792,051 | 229,571 | 9,791 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 367,448 | 2,509 | 24,060 | 36,499 | 106,436 | 26,294 | 1,142 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 2,234 | 15 | 252 | 218 | 513 | 116 | 5 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 2,461 | 17 | 127 | 275 | 907 | 238 | 11 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 3,449 | 24 | 178 | 385 | 1,271 | 333 | 15 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 493 | 3 | 25 | 55 | 181 | 47 | 2 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (16,372) | (111) | (1,122) | (1,490) | (4,055) | (956) | (40) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 80,631 | 548 | 5,732 | 8,125 | 23,634 | 5,866 | 253 |
| 33 | INTEREST EXPENSE | 374,085 | 178,544 | 1,220 | 11,500 | 18,029 | 53,598 | 13,421 | 602 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 89,281 | 911 | 11,062 | 62,376 | 204,241 | 50,001 | 565 |
| | PLUS: | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 20,724 | 142 | 1,334 | 2,088 | 6,196 | 1,548 | 70 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 2,087 | 14 | 134 | 210 | 624 | 156 | 7 |
| | LESS: | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 13,097 | 89 | 843 | 1,320 | 3,916 | 978 | 44 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 6,475 | 61 | 718 | 3,674 | 11,986 | 2,936 | 37 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 92,520 | 917 | 10,969 | 59,680 | 195,159 | 47,791 | 561 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 32,382 | 321 | 3,839 | 20,888 | 68,306 | 16,727 | 196 |
| 43 | STATE TAX CREDITS | 17,397 | 8,343 | 57 | 537 | 840 | 2,494 | 623 | 28 |
| 44 | FEDERAL TAX CREDITS | (684) | (331) | (2) | (21) | (33) | (98) | (24) | (1) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (281) | (2) | (18) | (29) | (85) | (21) | (1) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 40,118 | 374 | 4,337 | 21,666 | 70,618 | 17,305 | 222 |
| 49 | TOTAL INCOME TAXES | 263,511 | 22,755 | 272 | 3,521 | 22,939 | 75,478 | 18,461 | 179 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 35,816 | 66,685 | 37,984 | 3,754 | 776 | 39,776 | 29,380 |
| | LESS: | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 23,143 | 43,169 | 24,200 | 2,328 | 548 | 30,464 | 24,697 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 3,071 | 6,821 | 3,135 | 208 | 73 | 2,611 | 2,259 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 15 | 40 | 16 | 1 | 0 | 11 | 10 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 25 | 54 | 27 | 2 | 1 | 26 | 25 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 36 | 75 | 38 | 3 | 1 | 36 | 35 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 5 | 11 | 5 | 0 | 0 | 5 | 5 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (120) | (271) | (118) | (8) | (3) | (83) | (67) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 680 | 1,527 | 707 | 47 | 13 | 597 | 529 |
| 33 | INTEREST EXPENSE | 374,085 | 1,570 | 3,393 | 1,586 | 104 | 36 | 1,375 | 1,208 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 7,391 | 11,866 | 8,388 | 1,068 | 106 | 4,734 | 679 |
| | PLUS: | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 181 | 393 | 183 | 12 | 4 | 158 | 139 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 18 | 40 | 18 | 1 | 0 | 16 | 14 |
| | LESS: | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 115 | 248 | 116 | 8 | 3 | 100 | 88 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 431 | 699 | 487 | 61 | 6 | 279 | 48 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 7,044 | 11,352 | 7,986 | 1,012 | 101 | 4,529 | 696 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 2,465 | 3,973 | 2,795 | 354 | 35 | 1,585 | 244 |
| 43 | STATE TAX CREDITS | 17,397 | 73 | 158 | 74 | 5 | 2 | 63 | 56 |
| 44 | FEDERAL TAX CREDITS | (684) | (3) | (6) | (3) | 0 | 0 | (2) | (2) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (2) | (5) | (3) | 0 | 0 | (2) | (2) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 2,533 | 4,120 | 2,863 | 359 | 37 | 1,644 | 296 |
| 49 | TOTAL INCOME TAXES | 263,511 | 2,755 | 4,367 | 3,139 | 406 | 38 | 1,742 | 184 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 8,601 | 46,792 | 952,168 | 690,380 | 146,086 | 69,743 | 46,862 | 35,171 |
| | LESS: | | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 6,692 | 32,974 | 760,373 | 587,573 | 122,530 | 37,124 | 25,737 | 23,349 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 762 | 4,487 | 57,535 | 26,628 | 16,811 | 13,002 | 7,186 | 1,410 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 3 | 21 | 261 | 116 | 73 | 42 | 37 | 18 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 7 | 37 | 486 | 274 | 146 | 0 | 0 | 0 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 9 | 52 | 681 | 384 | 204 | 0 | 0 | 0 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 7 | 97 | 55 | 29 | 0 | 0 | 0 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (29) | (176) | (2,186) | (844) | (638) | (640) | (360) | (95) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 167 | 983 | 12,697 | 6,155 | 3,697 | 1,499 | 944 | 312 |
| 33 | INTEREST EXPENSE | 374,085 | 387 | 2,243 | 29,176 | 14,130 | 8,626 | 2,612 | 1,591 | 614 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 602 | 6,164 | 93,048 | 55,909 | (5,392) | 16,104 | 11,727 | 9,563 |
| | PLUS: | | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 45 | 259 | 3,333 | 1,587 | 1,000 | 302 | 183 | 69 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 26 | 336 | 160 | 101 | 30 | 18 | 7 |
| | LESS: | | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 28 | 164 | 2,107 | 1,003 | 632 | 191 | 116 | 44 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 37 | 367 | 5,495 | 3,273 | (237) | 932 | 676 | 546 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 586 | 5,918 | 89,115 | 53,380 | (4,686) | 15,313 | 11,136 | 9,049 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 205 | 2,071 | 31,190 | 18,683 | (1,640) | 5,360 | 3,898 | 3,167 |
| 43 | STATE TAX CREDITS | 17,397 | 18 | 104 | 1,342 | 639 | 402 | 121 | 74 | 28 |
| 44 | FEDERAL TAX CREDITS | (684) | (1) | (4) | (53) | (25) | (16) | (5) | (3) | (1) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (1) | (4) | (46) | (22) | (14) | (4) | (3) | (1) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 221 | 2,167 | 32,434 | 19,275 | (1,268) | 5,472 | 3,966 | 3,193 |
| 49 | TOTAL INCOME TAXES | 263,511 | 207 | 2,236 | 34,095 | 20,724 | (2,655) | 6,057 | 4,431 | 3,660 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 24 | REVENUE | 7,995,446 | 12,358 | 323,909 | 3,026 | 12,038 | 1,939 | 1,244 | 7,511,637 | 483,809 |
| | LESS: | | | | | | | | | |
| 25 | O & M EXPENSES | 5,942,401 | 7,267 | 262,079 | 3,756 | 10,845 | 1,822 | 775 | 5,604,367 | 338,034 |
| 26 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 780,258 | 722 | 25,369 | 423 | 2,270 | 295 | 113 | 739,579 | 40,679 |
| 27 | AMORT. / DEF. OF HEALTHCARE COSTS | 4,165 | 11 | 114 | 4 | 13 | 2 | 2 | 4,163 | 2 |
| 28 | AMORT. / DEF. OF HAMMOND COOLING | 5,415 | 4 | 247 | 3 | 10 | 2 | 0 | 5,412 | 3 |
| 29 | AMORT. / DEF. OF ECCR | 7,586 | 6 | 346 | 5 | 14 | 2 | 0 | 7,582 | 4 |
| 30 | AMORT. OF M&S INVENTORY - STEAM | 1,080 | 1 | 49 | 1 | 2 | 0 | 0 | 1,079 | 1 |
| 31 | AMORT. OF COST OF REMOVAL ADJ | (30,825) | (33) | (839) | (17) | (120) | (15) | (6) | (30,814) | (11) |
| 32 | TAXES OTHER THAN INC. TAX | 166,491 | 200 | 5,805 | 101 | 455 | 63 | 26 | 161,993 | 4,498 |
| 33 | INTEREST EXPENSE | 374,085 | 356 | 13,270 | 215 | 1,029 | 140 | 52 | 360,625 | 13,460 |
| 34 | NET INCOME BEFORE INC. TAXES | 744,790 | 3,823 | 17,468 | (1,464) | (2,481) | (372) | 282 | 657,651 | 87,138 |
| | PLUS: | | | | | | | | | |
| 35 | NON-DEDUCTIBLE DEPR. | 43,223 | 41 | 1,528 | 25 | 120 | 16 | 6 | 41,686 | 1,537 |
| 36 | OTHER NON-DEDUCTIBLE ITEMS | 4,352 | 4 | 154 | 3 | 12 | 2 | 1 | 4,197 | 155 |
| | LESS: | | | | | | | | | |
| 37 | PRESCRIPTION DRUGS - MED. ACT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | MANUFACTURERS DEDUCT. | 27,318 | 26 | 965 | 16 | 76 | 10 | 4 | 26,347 | 971 |
| 39 | STATE INCOME TAX DEDUCTION | 45,122 | 219 | 1,094 | (81) | (132) | (20) | 16 | 40,083 | 5,039 |
| 40 | INCOME SUBJECT TO FED. TAX | 719,925 | 3,623 | 17,091 | (1,371) | (2,293) | (344) | 269 | 637,104 | 82,820 |
| 41 | FEDERAL INCOME TAX RATE | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% | 35% |
| 42 | TAX ON ORDINARY INCOME | 251,974 | 1,268 | 5,982 | (480) | (803) | (120) | 94 | 222,985 | 28,989 |
| 43 | STATE TAX CREDITS | 17,397 | 16 | 615 | 10 | 48 | 7 | 2 | 16,779 | 618 |
| 44 | FEDERAL TAX CREDITS | (684) | (1) | (24) | 0 | (2) | 0 | 0 | (661) | (23) |
| 45 | PRIOR YEAR ADJUSTMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | TAXES ACCRUED | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | 0 |
| 47 | TAX RATE DIFFERENTIAL | (591) | (1) | (21) | 0 | (2) | 0 | 0 | (570) | (21) |
| 48 | NET FEDERAL INCOME TAX | 268,103 | 1,282 | 6,552 | (470) | (759) | (113) | 96 | 238,540 | 29,563 |
| 49 | TOTAL INCOME TAXES | 263,511 | 1,454 | 5,889 | (580) | (1,029) | (152) | 105 | 230,678 | 32,833 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 23,595 | 10,728 | 74 | 555 | 1,198 | 3,952 | 1,037 | 46 |
| 2 | NUCLEAR | 1,104 | 503 | 3 | 26 | 56 | 185 | 49 | 2 |
| 3 | HYDRO | 35,488 | 16,134 | 111 | 835 | 1,801 | 5,944 | 1,560 | 69 |
| 4 | OTHER | 19,601 | 8,912 | 61 | 461 | 995 | 3,283 | 862 | 38 |
| 5 | TOTAL LAND | 79,788 | 36,277 | 249 | 1,877 | 4,050 | 13,364 | 3,508 | 155 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 6,262,713 | 2,847,189 | 19,535 | 147,321 | 317,910 | 1,049,010 | 275,259 | 12,218 |
| 7 | NUCLEAR | 4,224,408 | 1,920,526 | 13,177 | 99,373 | 214,441 | 707,592 | 185,671 | 8,241 |
| 8 | HYDRO | 648,135 | 294,659 | 2,022 | 15,246 | 32,901 | 108,563 | 28,487 | 1,264 |
| 9 | OTHER | 1,009,861 | 459,109 | 3,150 | 23,755 | 51,263 | 169,153 | 44,385 | 1,970 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 5,521,483 | 37,884 | 285,695 | 616,515 | 2,034,318 | 533,802 | 23,693 |
| 11 | PRODUCTION PLANT | 12,224,905 | 5,557,760 | 38,133 | 287,572 | 620,565 | 2,047,682 | 537,310 | 23,848 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 5,557,760 | 38,133 | 287,572 | 620,565 | 2,047,682 | 537,310 | 23,848 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 5,234 | 36 | 271 | 584 | 1,928 | 506 | 22 |
| 17 | LEVEL C | 7,255 | 3,300 | 23 | 171 | 369 | 1,216 | 319 | 14 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 44 | 0 | 2 | 5 | 16 | 5 | 0 |
| 20 | LEVEL F | 51 | 29 | 0 | 1 | 2 | 8 | 2 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 8,607 | 59 | 445 | 960 | 3,168 | 832 | 36 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 139,493 | 957 | 7,218 | 15,575 | 51,394 | 13,486 | 599 |
| 23 | LEVEL D | 21,114 | 8,242 | 57 | 427 | 922 | 3,075 | 967 | 80 |
| 24 | TOTAL LINES | 327,943 | 147,735 | 1,014 | 7,645 | 16,497 | 54,469 | 14,453 | 679 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 156,342 | 1,073 | 8,090 | 17,457 | 57,637 | 15,285 | 715 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 129,981 | 892 | 6,726 | 14,514 | 47,891 | 12,566 | 558 |
| 27 | LEVEL B-2 | 810,421 | 368,437 | 2,528 | 19,064 | 41,139 | 135,746 | 35,620 | 1,581 |
| 28 | LEVEL C | 428,984 | 195,197 | 1,339 | 10,100 | 21,795 | 71,917 | 18,871 | 838 |
| 29 | LEVEL D | 852 | 335 | 2 | 17 | 37 | 124 | 39 | 3 |
| 30 | LEVEL E | 8,261 | 3,351 | 23 | 173 | 375 | 1,249 | 384 | 32 |
| 31 | LEVEL F | 3,191 | 1,510 | 13 | 71 | 151 | 501 | 127 | 5 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 698,811 | 4,797 | 36,151 | 78,011 | 257,428 | 67,607 | 3,017 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 332,406 | 2,281 | 17,199 | 37,115 | 122,470 | 32,136 | 1,426 |
| 34 | LEVEL D | 15,664 | 6,115 | 42 | 316 | 684 | 2,281 | 718 | 59 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 338,521 | 2,323 | 17,515 | 37,799 | 124,751 | 32,854 | 1,485 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 23,595 | 111 | 234 | 117 | 8 | 3 | 112 | 110 |
| 2 | NUCLEAR | 1,104 | 5 | 11 | 5 | 0 | 0 | 5 | 5 |
| 3 | HYDRO | 35,488 | 167 | 352 | 176 | 12 | 4 | 169 | 165 |
| 4 | OTHER | 19,601 | 92 | 194 | 97 | 7 | 2 | 93 | 91 |
| 5 | TOTAL LAND | 79,788 | 375 | 791 | 395 | 27 | 9 | 379 | 371 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 6,262,713 | 29,447 | 62,120 | 31,009 | 2,112 | 712 | 29,828 | 29,141 |
| 7 | NUCLEAR | 4,224,408 | 19,863 | 41,902 | 20,916 | 1,424 | 480 | 20,120 | 19,657 |
| 8 | HYDRO | 648,135 | 3,048 | 6,429 | 3,209 | 219 | 74 | 3,087 | 3,016 |
| 9 | OTHER | 1,009,861 | 4,748 | 10,017 | 5,000 | 341 | 115 | 4,810 | 4,699 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 57,106 | 120,468 | 60,134 | 4,096 | 1,381 | 57,845 | 56,513 |
| 11 | PRODUCTION PLANT | 12,224,905 | 57,481 | 121,259 | 60,529 | 4,123 | 1,390 | 58,224 | 56,884 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 57,481 | 121,259 | 60,529 | 4,123 | 1,390 | 58,224 | 56,884 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 54 | 114 | 57 | 4 | 1 | 55 | 54 |
| 17 | LEVEL C | 7,255 | 34 | 72 | 36 | 2 | 1 | 35 | 34 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 20 | LEVEL F | 51 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 89 | 187 | 94 | 6 | 2 | 91 | 88 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 1,443 | 3,043 | 1,519 | 103 | 35 | 1,461 | 1,428 |
| 23 | LEVEL D | 21,114 | 99 | 180 | 124 | 4 | 2 | 239 | 6 |
| 24 | TOTAL LINES | 327,943 | 1,542 | 3,223 | 1,643 | 107 | 37 | 1,700 | 1,434 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 1,631 | 3,410 | 1,737 | 113 | 39 | 1,791 | 1,522 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 1,344 | 2,836 | 1,416 | 96 | 32 | 1,362 | 1,330 |
| 27 | LEVEL B-2 | 810,421 | 3,811 | 8,039 | 4,013 | 273 | 92 | 3,860 | 3,771 |
| 28 | LEVEL C | 428,984 | 2,019 | 4,259 | 2,126 | 145 | 49 | 2,045 | 1,998 |
| 29 | LEVEL D | 852 | 4 | 7 | 5 | 0 | 0 | 10 | 0 |
| 30 | LEVEL E | 8,261 | 40 | 73 | 50 | 2 | 1 | 70 | 3 |
| 31 | LEVEL F | 3,191 | 16 | 31 | 16 | 1 | 0 | 9 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 7,234 | 15,245 | 7,626 | 517 | 174 | 7,356 | 7,104 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 3,438 | 7,252 | 3,620 | 247 | 83 | 3,482 | 3,402 |
| 34 | LEVEL D | 15,664 | 73 | 133 | 92 | 3 | 2 | 177 | 5 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 3,511 | 7,385 | 3,712 | 250 | 85 | 3,659 | 3,407 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 23,595 | 29 | 161 | 2,117 | 1,195 | 636 | 0 | 0 | 0 |
| 2 | NUCLEAR | 1,104 | 1 | 8 | 99 | 56 | 30 | 0 | 0 | 0 |
| 3 | HYDRO | 35,488 | 44 | 243 | 3,185 | 1,798 | 956 | 0 | 0 | 0 |
| 4 | OTHER | 19,601 | 24 | 134 | 1,759 | 993 | 528 | 0 | 0 | 0 |
| 5 | TOTAL LAND | 79,788 | 98 | 546 | 7,160 | 4,042 | 2,150 | 0 | 0 | 0 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 6,262,713 | 7,790 | 42,844 | 562,004 | 317,277 | 168,790 | 0 | 0 | 0 |
| 7 | NUCLEAR | 4,224,408 | 5,255 | 28,900 | 379,090 | 214,014 | 113,855 | 0 | 0 | 0 |
| 8 | HYDRO | 648,135 | 806 | 4,434 | 58,162 | 32,835 | 17,468 | 0 | 0 | 0 |
| 9 | OTHER | 1,009,861 | 1,256 | 6,909 | 90,623 | 51,161 | 27,217 | 0 | 0 | 0 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 15,107 | 83,087 | 1,089,879 | 615,287 | 327,330 | 0 | 0 | 0 |
| 11 | PRODUCTION PLANT | 12,224,905 | 15,205 | 83,633 | 1,097,039 | 619,329 | 329,480 | 0 | 0 | 0 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 15,205 | 83,633 | 1,097,039 | 619,329 | 329,480 | 0 | 0 | 0 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 14 | 79 | 1,033 | 583 | 310 | 0 | 0 | 0 |
| 17 | LEVEL C | 7,255 | 9 | 50 | 652 | 362 | 196 | 0 | 0 | 0 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 1 | 15 | 5 | 2 | 0 | 0 | 0 |
| 20 | LEVEL F | 51 | 0 | 0 | 6 | 1 | 1 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 18,924 | 23 | 130 | 1,706 | 951 | 509 | 0 | 0 | 0 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 382 | 2,099 | 27,534 | 15,544 | 8,270 | 0 | 0 | 0 |
| 23 | LEVEL D | 21,114 | 23 | 124 | 3,230 | 1,119 | 442 | 0 | 0 | 0 |
| 24 | TOTAL LINES | 327,943 | 405 | 2,223 | 30,764 | 16,663 | 8,712 | 0 | 0 | 0 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 428 | 2,353 | 32,470 | 17,614 | 9,221 | 0 | 0 | 0 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 356 | 1,956 | 25,657 | 14,485 | 7,706 | 0 | 0 | 0 |
| 27 | LEVEL B-2 | 810,421 | 1,008 | 5,544 | 72,726 | 41,057 | 21,842 | 0 | 0 | 0 |
| 28 | LEVEL C | 428,984 | 534 | 2,937 | 38,530 | 21,378 | 11,572 | 0 | 0 | 0 |
| 29 | LEVEL D | 852 | 1 | 5 | 130 | 45 | 18 | 0 | 0 | 0 |
| 30 | LEVEL E | 8,261 | 9 | 50 | 1,146 | 381 | 180 | 0 | 0 | 0 |
| 31 | LEVEL F | 3,191 | 4 | 22 | 359 | 77 | 91 | 27 | 17 | 25 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 1,912 | 10,514 | 138,548 | 77,423 | 41,409 | 27 | 17 | 25 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 909 | 5,002 | 65,613 | 37,041 | 19,706 | 0 | 0 | 0 |
| 34 | LEVEL D | 15,664 | 17 | 92 | 2,397 | 830 | 328 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 926 | 5,094 | 68,010 | 37,871 | 20,034 | 0 | 0 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 23,595 | 17 | 1,076 | 14 | 44 | 7 | 1 | 23,582 | 13 |
| 2 | NUCLEAR | 1,104 | 1 | 50 | 1 | 2 | 0 | 0 | 1,103 | 1 |
| 3 | HYDRO | 35,488 | 26 | 1,618 | 21 | 67 | 10 | 2 | 35,469 | 19 |
| 4 | OTHER | 19,601 | 14 | 894 | 12 | 37 | 6 | 1 | 19,590 | 11 |
| 5 | TOTAL LAND | 79,788 | 58 | 3,638 | 48 | 150 | 23 | 4 | 79,744 | 44 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 6,262,713 | 4,550 | 285,503 | 3,779 | 11,739 | 1,805 | 388 | 6,259,280 | 3,433 |
| 7 | NUCLEAR | 4,224,408 | 3,069 | 192,581 | 2,549 | 7,918 | 1,217 | 261 | 4,222,092 | 2,316 |
| 8 | HYDRO | 648,135 | 471 | 29,547 | 391 | 1,215 | 187 | 40 | 647,780 | 355 |
| 9 | OTHER | 1,009,861 | 734 | 46,037 | 609 | 1,893 | 291 | 62 | 1,009,307 | 554 |
| 10 | TOTAL EQUIPMENT | 12,145,117 | 8,824 | 553,668 | 7,328 | 22,765 | 3,500 | 751 | 12,138,459 | 6,658 |
| 11 | PRODUCTION PLANT | 12,224,905 | 8,882 | 557,306 | 7,376 | 22,915 | 3,523 | 755 | 12,218,203 | 6,702 |
| 12 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 82,874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 82,874 |
| 14 | WHOLESALE BLOCK POWER SALES | 715,924 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 715,924 |
| 15 | TOTAL PRODUCTION PLANT | 13,023,703 | 8,882 | 557,306 | 7,376 | 22,915 | 3,523 | 755 | 12,218,203 | 805,500 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 11,511 | 8 | 525 | 7 | 22 | 3 | 1 | 11,505 | 6 |
| 17 | LEVEL C | 7,255 | 5 | 331 | 4 | 14 | 2 | 0 | 7,251 | 4 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 107 | 0 | 8 | 0 | 0 | 0 | 0 | 107 | (0) |
| 20 | LEVEL F | 51 | 0 | 1 | 0 | 0 | 0 | 0 | 51 | (0) |
| 21 | TOTAL SUBSTATIONS | 18,924 | 13 | 865 | 11 | 36 | 5 | 1 | 18,914 | 10 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 306,829 | 223 | 13,988 | 185 | 575 | 88 | 19 | 306,661 | 168 |
| 23 | LEVEL D | 21,114 | 13 | 1,677 | 11 | 35 | 5 | 1 | 21,104 | 10 |
| 24 | TOTAL LINES | 327,943 | 236 | 15,665 | 196 | 610 | 93 | 20 | 327,765 | 178 |
| 25 | TOTAL ACCOUNT 350 | 346,867 | 249 | 16,530 | 207 | 646 | 98 | 21 | 346,679 | 188 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 285,912 | 208 | 13,034 | 173 | 536 | 82 | 18 | 285,755 | 157 |
| 27 | LEVEL B-2 | 810,421 | 589 | 36,945 | 489 | 1,519 | 234 | 50 | 809,977 | 444 |
| 28 | LEVEL C | 428,984 | 312 | 19,573 | 259 | 805 | 124 | 27 | 428,749 | 235 |
| 29 | LEVEL D | 852 | 1 | 68 | 0 | 1 | 0 | 0 | 852 | (0) |
| 30 | LEVEL E | 8,261 | 5 | 640 | 4 | 14 | 2 | 0 | 8,257 | 4 |
| 31 | LEVEL F | 3,191 | 2 | 78 | 2 | 28 | 3 | 1 | 3,189 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,537,621 | 1,117 | 70,338 | 927 | 2,903 | 445 | 96 | 1,536,779 | 842 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 731,160 | 531 | 33,332 | 441 | 1,371 | 211 | 45 | 730,759 | 401 |
| 34 | LEVEL D | 15,664 | 10 | 1,244 | 8 | 26 | 4 | 1 | 15,657 | 7 |
| 35 | TOTAL ACCOUNT 354 | 746,824 | 541 | 34,576 | 449 | 1,397 | 215 | 46 | 746,416 | 408 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 178,587 | 1,225 | 9,240 | 19,940 | 65,797 | 17,265 | 766 |
| 37 | LEVEL D | 114,432 | 44,675 | 307 | 2,312 | 4,998 | 16,663 | 5,243 | 432 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 223,262 | 1,532 | 11,552 | 24,938 | 82,460 | 22,508 | 1,198 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 406,021 | 2,786 | 21,009 | 45,335 | 149,593 | 39,253 | 1,742 |
| 40 | LEVEL D | 163,717 | 63,915 | 439 | 3,307 | 7,151 | 23,840 | 7,501 | 618 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 469,936 | 3,225 | 24,316 | 52,486 | 173,433 | 46,754 | 2,360 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,711 | 12 | 89 | 191 | 630 | 165 | 7 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,711 | 12 | 89 | 191 | 630 | 165 | 7 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 5,686 | 39 | 294 | 635 | 2,095 | 550 | 24 |
| 46 | LEVEL D | 409 | 160 | 1 | 8 | 18 | 60 | 19 | 2 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 5,846 | 40 | 302 | 653 | 2,155 | 569 | 26 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 87 | 1 | 4 | 9 | 31 | 8 | 0 |
| 49 | LEVEL D | 205 | 82 | 1 | 4 | 9 | 30 | 9 | 1 |
| 50 | TOTAL ACCOUNT 359 | 391 | 169 | 2 | 8 | 18 | 61 | 17 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 1,894,598 | 13,004 | 98,023 | 211,553 | 698,555 | 185,759 | 8,809 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (70,483) | (484) | (3,647) | (7,870) | (25,969) | (6,814) | (302) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 1,824,115 | 12,520 | 94,376 | 203,683 | 672,586 | 178,945 | 8,507 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 1,824,115 | 12,520 | 94,376 | 203,683 | 672,586 | 178,945 | 8,507 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 57,098 | 25,984 | 178 | 1,344 | 2,901 | 9,572 | 2,512 | 111 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 827 | 6 | 43 | 92 | 308 | 94 | 8 |
| 62 | LEVEL F | 2,710 | 1,286 | 11 | 60 | 128 | 425 | 108 | 4 |
| 63 | LEVEL G | 151 | 79 | 1 | 4 | 8 | 26 | 5 | 0 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 28,176 | 196 | 1,451 | 3,129 | 10,331 | 2,719 | 123 |
| 65 | LINES - LEVEL F | 29,456 | 25,267 | 187 | 1,874 | 828 | 477 | 8 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 53,443 | 383 | 3,325 | 3,957 | 10,808 | 2,727 | 123 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 118,950 | 54,127 | 371 | 2,801 | 6,043 | 19,941 | 5,233 | 232 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 2,548 | 17 | 132 | 285 | 951 | 292 | 25 |
| 70 | LEVEL F | 2,763 | 1,309 | 12 | 61 | 131 | 433 | 110 | 4 |
| 71 | LEVEL G | 956 | 500 | 4 | 23 | 50 | 164 | 32 | 1 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 58,485 | 404 | 3,017 | 6,509 | 21,489 | 5,667 | 262 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 1,847 | 3,896 | 1,945 | 132 | 45 | 1,871 | 1,828 |
| 37 | LEVEL D | 114,432 | 535 | 973 | 671 | 21 | 11 | 1,296 | 34 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 2,382 | 4,869 | 2,616 | 153 | 56 | 3,167 | 1,862 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 4,199 | 8,859 | 4,422 | 301 | 102 | 4,254 | 4,156 |
| 40 | LEVEL D | 163,717 | 765 | 1,393 | 959 | 29 | 16 | 1,855 | 49 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 4,964 | 10,252 | 5,381 | 330 | 118 | 6,109 | 4,205 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 18 | 37 | 19 | 1 | 0 | 18 | 18 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 18 | 37 | 19 | 1 | 0 | 18 | 18 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 59 | 124 | 62 | 4 | 1 | 60 | 58 |
| 46 | LEVEL D | 409 | 2 | 3 | 2 | 0 | 0 | 5 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 61 | 127 | 64 | 4 | 1 | 65 | 58 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 49 | LEVEL D | 205 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 2 | 4 | 2 | 0 | 0 | 3 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 19,803 | 41,329 | 21,157 | 1,368 | 473 | 22,168 | 18,177 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (729) | (1,538) | (768) | (52) | (18) | (738) | (721) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 19,074 | 39,791 | 20,389 | 1,316 | 455 | 21,430 | 17,456 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 19,074 | 39,791 | 20,389 | 1,316 | 455 | 21,430 | 17,456 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 57,098 | 269 | 567 | 283 | 19 | 6 | 272 | 266 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 10 | 18 | 12 | 0 | 0 | 17 | 1 |
| 62 | LEVEL F | 2,710 | 13 | 26 | 13 | 1 | 0 | 8 | 2 |
| 63 | LEVEL G | 151 | 1 | 2 | 1 | 0 | 0 | 0 | 0 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 293 | 613 | 309 | 20 | 6 | 297 | 269 |
| 65 | LINES - LEVEL F | 29,456 | 21 | 81 | 6 | 0 | 0 | 0 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 314 | 694 | 315 | 20 | 6 | 297 | 269 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 118,950 | 560 | 1,181 | 589 | 40 | 14 | 567 | 554 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 31 | 56 | 38 | 1 | 1 | 53 | 2 |
| 70 | LEVEL F | 2,763 | 14 | 27 | 14 | 1 | 0 | 8 | 2 |
| 71 | LEVEL G | 956 | 5 | 10 | 5 | 0 | 0 | 0 | 1 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 610 | 1,274 | 646 | 42 | 15 | 628 | 559 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 489 | 2,687 | 35,250 | 19,900 | 10,587 | 0 | 0 | 0 |
| 37 | LEVEL D | 114,432 | 122 | 672 | 17,508 | 6,065 | 2,396 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 611 | 3,359 | 52,758 | 25,965 | 12,983 | 0 | 0 | 0 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 1,111 | 6,110 | 80,144 | 45,245 | 24,070 | 0 | 0 | 0 |
| 40 | LEVEL D | 163,717 | 175 | 962 | 25,048 | 8,677 | 3,428 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 1,286 | 7,072 | 105,192 | 53,922 | 27,498 | 0 | 0 | 0 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 5 | 26 | 338 | 191 | 101 | 0 | 0 | 0 |
| 43 | LEVEL D | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 5 | 26 | 339 | 191 | 101 | 0 | 0 | 0 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 16 | 86 | 1,123 | 634 | 337 | 0 | 0 | 0 |
| 46 | LEVEL D | 409 | 0 | 2 | 63 | 22 | 9 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 16 | 88 | 1,186 | 656 | 346 | 0 | 0 | 0 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 1 | 17 | 9 | 5 | 0 | 0 | 0 |
| 49 | LEVEL D | 205 | 0 | 1 | 31 | 11 | 4 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 2 | 48 | 20 | 9 | 0 | 0 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 5,184 | 28,508 | 398,551 | 213,662 | 111,601 | 27 | 17 | 25 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (193) | (1,061) | (13,913) | (7,855) | (4,179) | 0 | 0 | 0 |
| 54 | TRANSMISSION PLANT | 4,057,400 | 4,991 | 27,447 | 384,638 | 205,807 | 107,422 | 27 | 17 | 25 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 4,991 | 27,447 | 384,638 | 205,807 | 107,422 | 27 | 17 | 25 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 57,098 | 71 | 391 | 5,128 | 2,845 | 1,540 | 0 | 0 | 0 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 2 | 12 | 282 | 94 | 44 | 0 | 0 | 0 |
| 62 | LEVEL F | 2,710 | 3 | 19 | 305 | 66 | 77 | 23 | 14 | 21 |
| 63 | LEVEL G | 151 | 0 | 1 | 11 | 1 | 4 | 1 | 1 | 1 |
| 64 | TOTAL SUBSTATIONS | 61,994 | 76 | 423 | 5,726 | 3,006 | 1,665 | 24 | 15 | 22 |
| 65 | LINES - LEVEL F | 29,456 | 0 | 26 | 21 | 1 | 16 | 46 | 220 | 176 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 76 | 449 | 5,747 | 3,007 | 1,681 | 70 | 235 | 198 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 118,950 | 148 | 814 | 10,684 | 5,928 | 3,209 | 0 | 0 | 0 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 6,285 | 7 | 38 | 871 | 290 | 137 | 0 | 0 | 0 |
| 70 | LEVEL F | 2,763 | 3 | 19 | 311 | 67 | 79 | 23 | 15 | 21 |
| 71 | LEVEL G | 956 | 1 | 7 | 71 | 4 | 26 | 9 | 6 | 8 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 159 | 878 | 11,937 | 6,289 | 3,451 | 32 | 21 | 29 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 392,815 | 285 | 17,908 | 237 | 736 | 113 | 24 | 392,600 | 215 |
| 37 | LEVEL D | 114,432 | 71 | 9,091 | 59 | 189 | 28 | 6 | 114,378 | 54 |
| 38 | TOTAL ACCOUNT 355 | 507,247 | 356 | 26,999 | 296 | 925 | 141 | 30 | 506,978 | 269 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 893,090 | 649 | 40,714 | 539 | 1,674 | 257 | 55 | 892,600 | 490 |
| 40 | LEVEL D | 163,717 | 102 | 13,007 | 85 | 270 | 40 | 9 | 163,640 | 77 |
| 41 | TOTAL ACCOUNT 356 | 1,056,807 | 751 | 53,721 | 624 | 1,944 | 297 | 64 | 1,056,240 | 567 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 3 | 172 | 2 | 7 | 1 | 0 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 3 | 172 | 2 | 7 | 1 | 0 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 12,509 | 9 | 570 | 8 | 23 | 4 | 1 | 12,502 | 7 |
| 46 | LEVEL D | 409 | 0 | 32 | 0 | 1 | 0 | 0 | 409 | 0 |
| 47 | TOTAL ACCOUNT 358 | 12,918 | 9 | 602 | 8 | 24 | 4 | 1 | 12,911 | 7 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 186 | 0 | 8 | 0 | 0 | 0 | 0 | 186 | 0 |
| 49 | LEVEL D | 205 | 0 | 16 | 0 | 0 | 0 | 0 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 391 | 0 | 24 | 0 | 0 | 0 | 0 | 391 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 4,212,440 | 3,026 | 202,962 | 2,513 | 7,846 | 1,201 | 258 | 4,210,157 | 2,283 |
| 52 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (155,040) | (113) | (7,068) | (94) | (291) | (45) | (10) | (154,955) | (85) |
| 54 | TRANSMISSION PLANT | 4,057,400 | 2,913 | 195,894 | 2,419 | 7,555 | 1,156 | 248 | 4,055,202 | 2,198 |
| 55 | UNIT POWER SALES | 155,040 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 155,040 |
| 56 | DALTON | 2,083 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,083 |
| 57 | WHOLESALE BLOCK POWER SALES | 17,548 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17,548 |
| 58 | TOTAL TRANSMISSION PLANT | 4,232,071 | 2,913 | 195,894 | 2,419 | 7,555 | 1,156 | 248 | 4,055,202 | 176,869 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 57,098 | 42 | 2,605 | 34 | 107 | 16 | 4 | 57,067 | 31 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 2,035 | 1 | 158 | 1 | 3 | 1 | 0 | 2,034 | 1 |
| 62 | LEVEL F | 2,710 | 2 | 66 | 2 | 23 | 2 | 1 | 2,709 | 1 |
| 63 | LEVEL G | 151 | 0 | 3 | 0 | 1 | 0 | 0 | 151 | (0) |
| 64 | TOTAL SUBSTATIONS | 61,994 | 45 | 2,832 | 37 | 134 | 19 | 5 | 61,961 | 33 |
| 65 | LINES - LEVEL F | 29,456 | 142 | 5 | 24 | 23 | 3 | 4 | 29,456 | 0 |
| 66 | TOTAL ACCOUNT 360 | 91,450 | 187 | 2,837 | 61 | 157 | 22 | 9 | 91,417 | 33 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 118,950 | 86 | 5,427 | 72 | 223 | 34 | 7 | 118,885 | 65 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 6,285 | 4 | 487 | 3 | 11 | 2 | 0 | 6,282 | 3 |
| 70 | LEVEL F | 2,763 | 2 | 67 | 2 | 24 | 2 | 1 | 2,762 | 1 |
| 71 | LEVEL G | 956 | 1 | 17 | 1 | 9 | 1 | 0 | 956 | 0 |
| 72 | TOTAL ACCOUNT 361 | 128,955 | 93 | 5,998 | 78 | 267 | 39 | 8 | 128,886 | 69 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 901,326 | 410,126 | 2,814 | 21,221 | 45,793 | 151,102 | 39,650 | 1,760 |
| 74 | LEVEL D | 46 | 19 | 0 | 1 | 2 | 7 | 2 | 0 |
| 75 | LEVEL E | 128,973 | 52,298 | 359 | 2,706 | 5,851 | 19,507 | 5,988 | 505 |
| 76 | LEVEL F | 49,539 | 23,469 | 208 | 1,099 | 2,341 | 7,772 | 1,973 | 81 |
| 77 | LEVEL G | 8,217 | 4,296 | 38 | 201 | 429 | 1,413 | 272 | 7 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 490,208 | 3,419 | 25,228 | 54,416 | 179,801 | 47,885 | 2,353 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 440,803 | 3,263 | 32,694 | 14,453 | 8,329 | 142 | 2 |
| 80 | DEMAND | 182,182 | 86,307 | 766 | 4,043 | 8,609 | 28,581 | 7,256 | 297 |
| 81 | TOTAL LEVEL F | 696,099 | 527,110 | 4,029 | 36,737 | 23,062 | 36,910 | 7,398 | 299 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 132,990 | 985 | 9,863 | 4,360 | 2,504 | 37 | 0 |
| 83 | DEMAND | 55,289 | 28,918 | 257 | 1,355 | 2,884 | 9,507 | 1,828 | 44 |
| 84 | TOTAL LEVEL G | 210,279 | 161,908 | 1,242 | 11,218 | 7,244 | 12,011 | 1,865 | 44 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 689,018 | 5,271 | 47,955 | 30,306 | 48,921 | 9,263 | 343 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 198,105 | 1,467 | 14,693 | 6,496 | 3,743 | 64 | 1 |
| 87 | DEMAND | 553,150 | 262,055 | 2,326 | 12,274 | 26,140 | 86,780 | 22,031 | 901 |
| 88 | TOTAL LEVEL F | 784,115 | 460,160 | 3,793 | 26,967 | 32,636 | 90,523 | 22,095 | 902 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 46,633 | 345 | 3,458 | 1,529 | 878 | 13 | 0 |
| 90 | DEMAND | 130,039 | 68,017 | 604 | 3,186 | 6,784 | 22,360 | 4,301 | 103 |
| 91 | TOTAL LEVEL G | 184,383 | 114,650 | 949 | 6,644 | 8,313 | 23,238 | 4,314 | 103 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 574,810 | 4,742 | 33,611 | 40,949 | 113,761 | 26,409 | 1,005 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 17,293 | 128 | 1,282 | 567 | 327 | 6 | 0 |
| 94 | DEMAND | 246,784 | 116,914 | 1,038 | 5,476 | 11,662 | 38,716 | 9,829 | 402 |
| 95 | TOTAL LEVEL F | 266,943 | 134,207 | 1,166 | 6,758 | 12,229 | 39,043 | 9,835 | 402 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1,049 | 8 | 78 | 34 | 20 | 0 | 0 |
| 97 | DEMAND | 37,262 | 19,491 | 173 | 913 | 1,944 | 6,407 | 1,232 | 30 |
| 98 | TOTAL LEVEL G | 38,484 | 20,540 | 181 | 991 | 1,978 | 6,427 | 1,232 | 30 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 154,747 | 1,347 | 7,749 | 14,207 | 45,470 | 11,067 | 432 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 84,509 | 626 | 6,268 | 2,771 | 1,597 | 27 | 0 |
| 101 | DEMAND | 1,198,739 | 567,902 | 5,040 | 26,600 | 56,647 | 188,061 | 47,745 | 1,952 |
| 102 | TOTAL LEVEL F | 1,297,266 | 652,411 | 5,666 | 32,868 | 59,418 | 189,658 | 47,772 | 1,952 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4,697 | 35 | 348 | 154 | 88 | 1 | 0 |
| 104 | DEMAND | 65,684 | 34,357 | 305 | 1,609 | 3,427 | 11,294 | 2,172 | 52 |
| 105 | TOTAL LEVEL G | 71,158 | 39,054 | 340 | 1,957 | 3,581 | 11,382 | 2,173 | 52 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 691,465 | 6,006 | 34,825 | 62,999 | 201,040 | 49,945 | 2,004 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 901,326 | 4,242 | 8,948 | 4,467 | 304 | 103 | 4,296 | 4,198 |
| 74 | LEVEL D | 46 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 75 | LEVEL E | 128,973 | 626 | 1,140 | 785 | 24 | 13 | 1,094 | 40 |
| 76 | LEVEL F | 49,539 | 244 | 479 | 245 | 18 | 6 | 138 | 30 |
| 77 | LEVEL G | 8,217 | 41 | 88 | 41 | 2 | 1 | 0 | 5 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 5,153 | 10,655 | 5,538 | 348 | 123 | 5,529 | 4,273 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 365 | 1,418 | 113 | 0 | 1 | 4 | 3 |
| 80 | DEMAND | 182,182 | 897 | 1,762 | 900 | 67 | 23 | 509 | 110 |
| 81 | TOTAL LEVEL F | 696,099 | 1,262 | 3,180 | 1,013 | 67 | 24 | 513 | 113 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 110 | 427 | 33 | 0 | 0 | 0 | 1 |
| 83 | DEMAND | 55,289 | 277 | 590 | 276 | 16 | 8 | 0 | 34 |
| 84 | TOTAL LEVEL G | 210,279 | 387 | 1,017 | 309 | 16 | 8 | 0 | 35 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 1,649 | 4,197 | 1,322 | 83 | 32 | 513 | 148 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 164 | 637 | 51 | 0 | 0 | 2 | 1 |
| 87 | DEMAND | 553,150 | 2,723 | 5,351 | 2,731 | 202 | 68 | 1,544 | 333 |
| 88 | TOTAL LEVEL F | 784,115 | 2,887 | 5,988 | 2,782 | 202 | 68 | 1,546 | 334 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 38 | 150 | 11 | 0 | 0 | 0 | 0 |
| 90 | DEMAND | 130,039 | 652 | 1,388 | 649 | 37 | 18 | 0 | 80 |
| 91 | TOTAL LEVEL G | 184,383 | 690 | 1,538 | 660 | 37 | 18 | 0 | 80 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 3,577 | 7,526 | 3,442 | 239 | 86 | 1,546 | 414 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 14 | 56 | 4 | 0 | 0 | 0 | 0 |
| 94 | DEMAND | 246,784 | 1,215 | 2,387 | 1,219 | 90 | 30 | 689 | 149 |
| 95 | TOTAL LEVEL F | 266,943 | 1,229 | 2,443 | 1,223 | 90 | 30 | 689 | 149 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 97 | DEMAND | 37,262 | 187 | 398 | 186 | 10 | 5 | 0 | 23 |
| 98 | TOTAL LEVEL G | 38,484 | 188 | 401 | 186 | 10 | 5 | 0 | 23 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 1,417 | 2,844 | 1,409 | 100 | 35 | 689 | 172 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 70 | 272 | 22 | 0 | 0 | 1 | 1 |
| 101 | DEMAND | 1,198,739 | 5,900 | 11,595 | 5,919 | 439 | 148 | 3,346 | 723 |
| 102 | TOTAL LEVEL F | 1,297,266 | 5,970 | 11,867 | 5,941 | 439 | 148 | 3,347 | 724 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 4 | 15 | 1 | 0 | 0 | 0 | 0 |
| 104 | DEMAND | 65,684 | 330 | 701 | 328 | 18 | 9 | 0 | 41 |
| 105 | TOTAL LEVEL G | 71,158 | 334 | 716 | 329 | 18 | 9 | 0 | 41 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 6,304 | 12,583 | 6,270 | 457 | 157 | 3,347 | 765 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 901,326 | 1,122 | 6,171 | 80,954 | 44,917 | 24,313 | 0 | 0 | 0 |
| 74 | LEVEL D | 46 | 0 | 0 | 7 | 2 | 1 | 0 | 0 | 0 |
| 75 | LEVEL E | 128,973 | 143 | 787 | 17,885 | 5,949 | 2,805 | 0 | 0 | 0 |
| 76 | LEVEL F | 49,539 | 58 | 343 | 5,570 | 1,199 | 1,410 | 418 | 264 | 385 |
| 77 | LEVEL G | 8,217 | 11 | 63 | 610 | 34 | 223 | 77 | 48 | 71 |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 1,334 | 7,364 | 105,026 | 52,101 | 28,752 | 495 | 312 | 456 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 6 | 454 | 367 | 9 | 281 | 809 | 3,831 | 3,074 |
| 80 | DEMAND | 182,182 | 215 | 1,262 | 20,484 | 4,408 | 5,186 | 1,538 | 970 | 1,417 |
| 81 | TOTAL LEVEL F | 696,099 | 221 | 1,716 | 20,851 | 4,417 | 5,467 | 2,347 | 4,801 | 4,491 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 2 | 137 | 84 | 0 | 82 | 244 | 1,156 | 928 |
| 83 | DEMAND | 55,289 | 72 | 422 | 4,101 | 231 | 1,500 | 516 | 325 | 475 |
| 84 | TOTAL LEVEL G | 210,279 | 74 | 559 | 4,185 | 231 | 1,582 | 760 | 1,481 | 1,403 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 295 | 2,275 | 25,036 | 4,648 | 7,049 | 3,107 | 6,282 | 5,894 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 3 | 204 | 165 | 4 | 126 | 363 | 1,722 | 1,382 |
| 87 | DEMAND | 553,150 | 652 | 3,833 | 62,196 | 13,383 | 15,746 | 4,671 | 2,944 | 4,302 |
| 88 | TOTAL LEVEL F | 784,115 | 655 | 4,037 | 62,361 | 13,387 | 15,872 | 5,034 | 4,666 | 5,684 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 1 | 48 | 30 | 0 | 29 | 86 | 405 | 325 |
| 90 | DEMAND | 130,039 | 169 | 993 | 9,647 | 543 | 3,527 | 1,212 | 764 | 1,117 |
| 91 | TOTAL LEVEL G | 184,383 | 170 | 1,041 | 9,677 | 543 | 3,556 | 1,298 | 1,169 | 1,442 |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 825 | 5,078 | 72,038 | 13,930 | 19,428 | 6,332 | 5,835 | 7,126 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 0 | 18 | 14 | 0 | 11 | 32 | 150 | 121 |
| 94 | DEMAND | 246,784 | 291 | 1,710 | 27,748 | 5,971 | 7,025 | 2,084 | 1,314 | 1,919 |
| 95 | TOTAL LEVEL F | 266,943 | 291 | 1,728 | 27,762 | 5,971 | 7,036 | 2,116 | 1,464 | 2,040 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 0 | 1 | 1 | 0 | 1 | 2 | 9 | 7 |
| 97 | DEMAND | 37,262 | 48 | 285 | 2,764 | 155 | 1,011 | 347 | 219 | 320 |
| 98 | TOTAL LEVEL G | 38,484 | 48 | 286 | 2,765 | 155 | 1,012 | 349 | 228 | 327 |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 339 | 2,014 | 30,527 | 6,126 | 8,048 | 2,465 | 1,692 | 2,367 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 1 | 87 | 70 | 2 | 54 | 155 | 735 | 589 |
| 101 | DEMAND | 1,198,739 | 1,412 | 8,307 | 134,785 | 29,003 | 34,123 | 10,122 | 6,381 | 9,323 |
| 102 | TOTAL LEVEL F | 1,297,266 | 1,413 | 8,394 | 134,855 | 29,005 | 34,177 | 10,277 | 7,116 | 9,912 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 0 | 5 | 3 | 0 | 3 | 9 | 41 | 33 |
| 104 | DEMAND | 65,684 | 85 | 502 | 4,873 | 274 | 1,781 | 612 | 386 | 564 |
| 105 | TOTAL LEVEL G | 71,158 | 85 | 507 | 4,876 | 274 | 1,784 | 621 | 427 | 597 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 1,498 | 8,901 | 139,731 | 29,279 | 35,961 | 10,898 | 7,543 | 10,509 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 901,326 | 655 | 41,125 | 544 | 1,691 | 260 | 56 | 900,832 | 494 |
| 74 | LEVEL D | 46 | 0 | 4 | 0 | 0 | 0 | 0 | 46 | 0 |
| 75 | LEVEL E | 128,973 | 84 | 9,991 | 69 | 221 | 33 | 7 | 128,910 | 63 |
| 76 | LEVEL F | 49,539 | 34 | 1,206 | 29 | 429 | 45 | 20 | 49,513 | 26 |
| 77 | LEVEL G | 8,217 | 6 | 144 | 5 | 79 | 8 | 4 | 8,217 | (0) |
| 78 | TOTAL ACCOUNT 362 | 1,088,102 | 779 | 52,470 | 647 | 2,420 | 346 | 87 | 1,087,518 | 584 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 513,918 | 2,469 | 88 | 419 | 402 | 58 | 61 | 513,918 | 0 |
| 80 | DEMAND | 182,182 | 124 | 4,434 | 106 | 1,579 | 164 | 72 | 182,086 | 96 |
| 81 | TOTAL LEVEL F | 696,099 | 2,593 | 4,522 | 525 | 1,981 | 222 | 133 | 696,004 | 95 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 154,990 | 745 | 20 | 126 | 121 | 17 | 18 | 154,990 | 0 |
| 83 | DEMAND | 55,289 | 42 | 968 | 35 | 529 | 55 | 24 | 55,289 | (0) |
| 84 | TOTAL LEVEL G | 210,279 | 787 | 988 | 161 | 650 | 72 | 42 | 210,279 | 0 |
| 85 | TOTAL ACCOUNT 364 | 906,378 | 3,380 | 5,510 | 686 | 2,631 | 294 | 175 | 906,283 | 95 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 230,965 | 1,110 | 40 | 188 | 180 | 26 | 28 | 230,965 | (0) |
| 87 | DEMAND | 553,150 | 376 | 13,462 | 321 | 4,795 | 497 | 218 | 552,855 | 295 |
| 88 | TOTAL LEVEL F | 784,115 | 1,486 | 13,502 | 509 | 4,975 | 523 | 246 | 783,820 | 295 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 54,345 | 261 | 7 | 44 | 42 | 6 | 6 | 54,345 | (0) |
| 90 | DEMAND | 130,039 | 98 | 2,276 | 83 | 1,245 | 129 | 57 | 130,039 | (0) |
| 91 | TOTAL LEVEL G | 184,383 | 359 | 2,283 | 127 | 1,287 | 135 | 63 | 184,384 | (1) |
| 92 | TOTAL ACCOUNT 365 | 968,499 | 1,845 | 15,785 | 636 | 6,262 | 658 | 309 | 968,204 | 295 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 20,159 | 97 | 3 | 16 | 16 | 2 | 2 | 20,159 | (0) |
| 94 | DEMAND | 246,784 | 168 | 6,006 | 143 | 2,139 | 222 | 97 | 246,653 | 131 |
| 95 | TOTAL LEVEL F | 266,943 | 265 | 6,009 | 159 | 2,155 | 224 | 99 | 266,812 | 131 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,222 | 6 | 0 | 1 | 1 | 0 | 0 | 1,222 | (0) |
| 97 | DEMAND | 37,262 | 28 | 652 | 24 | 357 | 37 | 16 | 37,262 | (0) |
| 98 | TOTAL LEVEL G | 38,484 | 34 | 652 | 25 | 358 | 37 | 16 | 38,484 | (0) |
| 99 | TOTAL ACCOUNT 366 | 305,427 | 299 | 6,661 | 184 | 2,513 | 261 | 115 | 305,296 | 131 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 98,527 | 473 | 17 | 80 | 77 | 11 | 12 | 98,527 | (0) |
| 101 | DEMAND | 1,198,739 | 816 | 29,174 | 696 | 10,392 | 1,077 | 473 | 1,198,101 | 638 |
| 102 | TOTAL LEVEL F | 1,297,266 | 1,289 | 29,191 | 776 | 10,469 | 1,088 | 485 | 1,296,628 | 638 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,474 | 26 | 1 | 4 | 4 | 1 | 1 | 5,474 | (0) |
| 104 | DEMAND | 65,684 | 49 | 1,150 | 42 | 629 | 65 | 29 | 65,684 | 0 |
| 105 | TOTAL LEVEL G | 71,158 | 75 | 1,151 | 46 | 633 | 66 | 30 | 71,158 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,368,424 | 1,364 | 30,342 | 822 | 11,102 | 1,154 | 515 | 1,367,786 | 638 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 11,022 | 82 | 817 | 361 | 208 | 4 | 0 |
| 108 | DEMAND | 121,171 | 57,407 | 509 | 2,689 | 5,726 | 19,010 | 4,826 | 197 |
| 109 | TOTAL LEVEL F | 134,020 | 68,429 | 591 | 3,506 | 6,087 | 19,218 | 4,830 | 197 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 41,203 | 69 | 4,301 | 1,966 | 847 | 19 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 0 | 2,164 | 2,573 | 4,403 | 143 | 1 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 90,787 | 145 | 13,921 | 5,197 | 1,091 | 3 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 0 | 3,094 | 2,858 | 2,621 | 10 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 131,990 | 214 | 23,480 | 12,594 | 8,962 | 175 | 1 |
| 115 | DEMAND | 953,822 | 498,902 | 4,428 | 23,370 | 49,762 | 164,010 | 31,544 | 757 |
| 116 | TOTAL LEVEL G | 1,135,914 | 630,892 | 4,642 | 46,850 | 62,356 | 172,972 | 31,719 | 758 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 699,321 | 5,233 | 50,356 | 68,443 | 192,190 | 36,549 | 955 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 204,085 | 326 | 15,112 | 4,703 | 845 | 3 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 0 | 6,652 | 5,455 | 4,347 | 17 | 1 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 204,085 | 326 | 21,764 | 10,158 | 5,192 | 20 | 1 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 587,682 | 981 | 18,766 | 6,923 | 2,469 | 60 | 1 |
| 123 | 4 WIRE | 40,621 | 0 | 0 | 11,793 | 11,404 | 11,949 | 411 | 6 |
| 124 | TOTAL PAD SERVICE | 659,793 | 587,682 | 981 | 30,559 | 18,327 | 14,418 | 471 | 7 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 793,803 | 1,307 | 52,323 | 28,485 | 19,610 | 491 | 8 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 227,006 | 1,680 | 12,732 | 3,984 | 987 | 14 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 0 | 61,879 | 52,143 | 49,844 | 923 | 13 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 227,006 | 1,680 | 74,611 | 56,127 | 50,831 | 937 | 13 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 0 | 420 | 188 | 108 | 1 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 4,432,306 | 29,792 | 333,420 | 366,586 | 884,029 | 190,941 | 7,498 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 76,048 | 522 | 3,935 | 8,491 | 28,019 | 7,352 | 326 |
| 134 | TRANSMISSION | 89,848 | 40,392 | 277 | 2,090 | 4,510 | 14,894 | 3,963 | 188 |
| 135 | DISTRIBUTION | 611,711 | 348,388 | 2,342 | 26,207 | 28,814 | 69,486 | 15,008 | 589 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 81,231 | 602 | 6,029 | 2,677 | 1,592 | 145 | 4 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 11,962 | 89 | 8,673 | 3,700 | 3,586 | 189 | 1 |
| 138 | SALES | 29,731 | 11,337 | 84 | 7,109 | 2,951 | 3,476 | 217 | 1 |
| 139 | GENERAL PLANT | 1,026,638 | 569,358 | 3,916 | 54,043 | 51,143 | 121,053 | 26,874 | 1,109 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 569,358 | 3,916 | 54,043 | 51,143 | 121,053 | 26,874 | 1,109 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 9 | 35 | 3 | 0 | 0 | 0 | 0 |
| 108 | DEMAND | 121,171 | 596 | 1,172 | 598 | 44 | 15 | 338 | 73 |
| 109 | TOTAL LEVEL F | 134,020 | 605 | 1,207 | 601 | 44 | 15 | 338 | 73 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 51 | 146 | 6 | 0 | 0 | 0 | 1 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 119 | 555 | 107 | 0 | 1 | 0 | 2 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 101 | 337 | 6 | 0 | 0 | 0 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 91 | 673 | 37 | 0 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 362 | 1,711 | 156 | 0 | 1 | 0 | 3 |
| 115 | DEMAND | 953,822 | 4,786 | 10,179 | 4,761 | 268 | 130 | 0 | 590 |
| 116 | TOTAL LEVEL G | 1,135,914 | 5,148 | 11,890 | 4,917 | 268 | 131 | 0 | 593 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 5,753 | 13,097 | 5,518 | 312 | 146 | 338 | 666 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 95 | 265 | 5 | 0 | 0 | 0 | 0 |
| 120 | 4 WIRE | 18,546 | 150 | 1,078 | 58 | 0 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 245 | 1,343 | 63 | 0 | 0 | 0 | 0 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 182 | 434 | 18 | 1 | 0 | 0 | 3 |
| 123 | 4 WIRE | 40,621 | 286 | 1,431 | 260 | 1 | 2 | 0 | 4 |
| 124 | TOTAL PAD SERVICE | 659,793 | 468 | 1,865 | 278 | 2 | 2 | 0 | 7 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 713 | 3,208 | 341 | 2 | 2 | 0 | 7 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 92 | 212 | 6 | 0 | 0 | 1 | 1 |
| 127 | THREE PHASE METERS | 184,612 | 1,447 | 7,823 | 801 | 3 | 5 | 40 | 10 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 1,539 | 8,035 | 807 | 3 | 5 | 41 | 11 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 5 | 18 | 1 | 0 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 27,034 | 64,131 | 25,609 | 1,606 | 607 | 12,928 | 7,284 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 787 | 1,659 | 828 | 56 | 19 | 797 | 778 |
| 134 | TRANSMISSION | 89,848 | 422 | 881 | 451 | 29 | 10 | 475 | 387 |
| 135 | DISTRIBUTION | 611,711 | 2,125 | 5,041 | 2,013 | 126 | 48 | 1,016 | 573 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 69 | 263 | 40 | 2 | 0 | 15 | 7 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 69 | 615 | 149 | 3 | 0 | 20 | 4 |
| 138 | SALES | 29,731 | 44 | 598 | 170 | 4 | 0 | 24 | 5 |
| 139 | GENERAL PLANT | 1,026,638 | 3,516 | 9,057 | 3,651 | 220 | 77 | 2,347 | 1,754 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 3,516 | 9,057 | 3,651 | 220 | 77 | 2,347 | 1,754 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 0 | 11 | 9 | 0 | 7 | 20 | 96 | 77 |
| 108 | DEMAND | 121,171 | 143 | 840 | 13,624 | 2,932 | 3,449 | 1,023 | 645 | 942 |
| 109 | TOTAL LEVEL F | 134,020 | 143 | 851 | 13,633 | 2,932 | 3,456 | 1,043 | 741 | 1,019 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 0 | 66 | 71 | 0 | 23 | 0 | 9 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 7 | 330 | 326 | 3 | 279 | 0 | 0 | 0 |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 0 | 108 | 8 | 0 | 8 | 0 | 37 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 214 | 26 | 0 | 63 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 7 | 718 | 431 | 3 | 373 | 0 | 46 | 0 |
| 115 | DEMAND | 953,822 | 1,241 | 7,284 | 70,757 | 3,980 | 25,870 | 8,893 | 5,606 | 8,191 |
| 116 | TOTAL LEVEL G | 1,135,914 | 1,248 | 8,002 | 71,188 | 3,983 | 26,243 | 8,893 | 5,652 | 8,191 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 1,391 | 8,853 | 84,821 | 6,915 | 29,699 | 9,936 | 6,393 | 9,210 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 0 | 82 | 7 | 0 | 6 | 0 | 135 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 332 | 48 | 0 | 97 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 0 | 414 | 55 | 0 | 103 | 0 | 135 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 0 | 179 | 223 | 5 | 64 | 0 | 622 | 0 |
| 123 | 4 WIRE | 40,621 | 18 | 785 | 1,031 | 30 | 679 | 0 | 0 | 0 |
| 124 | TOTAL PAD SERVICE | 659,793 | 18 | 964 | 1,254 | 35 | 743 | 0 | 622 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 18 | 1,378 | 1,309 | 35 | 846 | 0 | 757 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 62 | 56 | 4 | 17 | 0 | 0 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 46 | 2,592 | 2,286 | 160 | 1,922 | 0 | 0 | 0 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 46 | 2,654 | 2,342 | 164 | 1,939 | 0 | 0 | 0 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 0 | 6 | 6 | 0 | 4 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 208,959 | 107,167 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 5,981 | 39,850 | 478,520 | 122,494 | 136,858 | 242,294 | 136,237 | 35,789 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 208 | 1,144 | 15,011 | 8,474 | 4,508 | 0 | 0 | 0 |
| 134 | TRANSMISSION | 89,848 | 111 | 608 | 8,518 | 4,557 | 2,379 | 1 | 0 | 1 |
| 135 | DISTRIBUTION | 611,711 | 470 | 3,132 | 37,612 | 9,628 | 10,757 | 19,045 | 10,708 | 2,813 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 4 | 84 | 934 | 63 | 73 | 123 | 581 | 466 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 1 | 99 | 618 | 110 | 54 | 128 | 603 | 485 |
| 138 | SALES | 29,731 | 1 | 73 | 713 | 133 | 34 | 185 | 876 | 702 |
| 139 | GENERAL PLANT | 1,026,638 | 795 | 5,140 | 63,406 | 22,965 | 17,805 | 19,482 | 12,768 | 4,467 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 795 | 5,140 | 63,406 | 22,965 | 17,805 | 19,482 | 12,768 | 4,467 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,848 | 62 | 2 | 10 | 10 | 1 | 2 | 12,848 | 0 |
| 108 | DEMAND | 121,171 | 82 | 2,949 | 70 | 1,050 | 109 | 48 | 121,106 | 65 |
| 109 | TOTAL LEVEL F | 134,020 | 144 | 2,951 | 80 | 1,060 | 110 | 50 | 133,954 | 66 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 48,859 | 14 | 13 | 7 | 38 | 2 | 6 | 48,859 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 11,186 | 0 | 67 | 0 | 76 | 9 | 21 | 11,186 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 112,172 | 85 | 2 | 114 | 201 | 7 | 14 | 112,172 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,875 | 0 | 10 | 0 | 116 | 38 | 24 | 9,875 | (0) |
| 114 | TOTAL LEVEL G CUSTOMER | 182,092 | 99 | 92 | 121 | 431 | 56 | 65 | 182,092 | (0) |
| 115 | DEMAND | 953,822 | 717 | 16,693 | 612 | 9,130 | 946 | 415 | 953,822 | 0 |
| 116 | TOTAL LEVEL G | 1,135,914 | 816 | 16,785 | 733 | 9,561 | 1,002 | 480 | 1,135,913 | 1 |
| 117 | TOTAL ACCOUNT 368 | 1,269,934 | 960 | 19,736 | 813 | 10,621 | 1,112 | 530 | 1,269,867 | 67 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,036 | 0 | 0 | 0 | 0 | 0 | 0 | 2,036 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 226,354 | 412 | 2 | 91 | 164 | 5 | 11 | 226,354 | 0 |
| 120 | 4 WIRE | 18,546 | 0 | 19 | 0 | 189 | 65 | 38 | 18,546 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 244,900 | 412 | 21 | 91 | 353 | 70 | 49 | 244,900 | 1 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 619,172 | 367 | 38 | 29 | 104 | 5 | 16 | 619,172 | 0 |
| 123 | 4 WIRE | 40,621 | 0 | 268 | 0 | 187 | 25 | 51 | 40,621 | (0) |
| 124 | TOTAL PAD SERVICE | 659,793 | 367 | 306 | 29 | 291 | 30 | 67 | 659,793 | 0 |
| 125 | TOTAL ACCOUNT 369 | 906,729 | 779 | 327 | 120 | 644 | 100 | 116 | 906,729 | (0) |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 247,000 | 0 | 9 | 0 | 115 | 4 | 18 | 247,000 | 0 |
| 127 | THREE PHASE METERS | 184,612 | 0 | 688 | 0 | 1,393 | 390 | 202 | 184,610 | 2 |
| 128 | TOTAL ACCOUNT 370 | 431,612 | 0 | 697 | 0 | 1,508 | 394 | 220 | 431,610 | 2 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 798 | 32 | 2 | 0 | 5 | 1 | 1 | 798 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 316,126 | 0 | 0 | 0 | 0 | 0 | 0 | 316,126 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,782,433 | 9,718 | 140,365 | 4,047 | 38,130 | 4,381 | 2,085 | 7,780,520 | 1,913 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 167,275 | 122 | 7,626 | 101 | 314 | 48 | 10 | 167,183 | 92 |
| 134 | TRANSMISSION | 89,848 | 65 | 4,338 | 54 | 167 | 26 | 5 | 89,799 | 49 |
| 135 | DISTRIBUTION | 611,711 | 764 | 11,033 | 318 | 2,997 | 344 | 164 | 611,561 | 150 |
| 136 | CUSTOMER ACCOUNTING | 95,786 | 374 | 247 | 63 | 76 | 11 | 11 | 95,786 | 0 |
| 137 | CUSTOMER ASSISTANCE | 32,287 | 467 | 280 | 79 | 171 | 59 | 73 | 32,287 | 0 |
| 138 | SALES | 29,731 | 299 | 331 | 51 | 166 | 65 | 82 | 29,731 | 0 |
| 139 | GENERAL PLANT | 1,026,638 | 2,091 | 23,855 | 666 | 3,891 | 553 | 345 | 1,026,347 | 291 |
| 140 | UNIT POWER SALES | 3,247 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,247 |
| 141 | DALTON | 753 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 753 |
| 142 | WHOLESALE BLOCK POWER SALES | 8,476 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,476 |
| 143 | TOTAL GENERAL PLANT | 1,039,113 | 2,091 | 23,855 | 666 | 3,891 | 553 | 345 | 1,026,347 | 12,766 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 21,302 | 146 | 1,102 | 2,379 | 7,849 | 2,059 | 91 |
| 145 | TRANSMISSION | 26,074 | 11,722 | 80 | 606 | 1,309 | 4,322 | 1,150 | 55 |
| 146 | DISTRIBUTION | 171,328 | 97,577 | 656 | 7,340 | 8,070 | 19,462 | 4,204 | 165 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 22,752 | 169 | 1,689 | 750 | 446 | 41 | 1 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 3,352 | 25 | 2,429 | 1,036 | 1,004 | 53 | 0 |
| 149 | SALES | 8,327 | 3,177 | 23 | 1,991 | 826 | 973 | 61 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 159,882 | 1,099 | 15,157 | 14,370 | 34,056 | 7,568 | 312 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 159,882 | 1,099 | 15,157 | 14,370 | 34,056 | 7,568 | 312 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 9,449 | 65 | 489 | 1,055 | 3,482 | 914 | 41 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 5,804 | 40 | 300 | 648 | 2,138 | 561 | 25 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 122 | 1 | 6 | 13 | 44 | 12 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 72 | 0 | 4 | 8 | 26 | 7 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 62 | 0 | 5 | 5 | 12 | 3 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 1,387 | 10 | 132 | 125 | 296 | 66 | 3 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 16,896 | 116 | 936 | 1,854 | 5,998 | 1,563 | 70 |
| 162 | GROSS PLANT | 25,416,422 | 12,560,317 | 85,576 | 785,504 | 1,258,201 | 3,765,404 | 943,201 | 41,344 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 12,560,317 | 85,576 | 785,504 | 1,258,201 | 3,765,404 | 943,201 | 41,344 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 220 | 465 | 232 | 16 | 5 | 223 | 218 |
| 145 | TRANSMISSION | 26,074 | 123 | 256 | 131 | 8 | 3 | 138 | 112 |
| 146 | DISTRIBUTION | 171,328 | 595 | 1,412 | 564 | 35 | 13 | 285 | 160 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 19 | 74 | 11 | 0 | 0 | 4 | 2 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 19 | 172 | 42 | 1 | 0 | 6 | 1 |
| 149 | SALES | 8,327 | 12 | 167 | 48 | 1 | 0 | 7 | 1 |
| 150 | INTANGIBLE PLANT | 288,457 | 988 | 2,546 | 1,028 | 61 | 21 | 663 | 494 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 988 | 2,546 | 1,028 | 61 | 21 | 663 | 494 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 98 | 206 | 103 | 7 | 2 | 99 | 97 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 60 | 127 | 63 | 4 | 1 | 61 | 59 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 1 | 3 | 1 | 0 | 0 | 1 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 9 | 22 | 9 | 1 | 0 | 6 | 4 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 169 | 361 | 177 | 12 | 3 | 168 | 162 |
| 162 | GROSS PLANT | 25,416,422 | 108,262 | 237,145 | 111,383 | 7,338 | 2,553 | 95,760 | 84,034 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 108,262 | 237,145 | 111,383 | 7,338 | 2,553 | 95,760 | 84,034 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 58 | 321 | 4,205 | 2,374 | 1,263 | 0 | 0 | 0 |
| 145 | TRANSMISSION | 26,074 | 32 | 176 | 2,472 | 1,323 | 690 | 0 | 0 | 0 |
| 146 | DISTRIBUTION | 171,328 | 132 | 877 | 10,534 | 2,697 | 3,013 | 5,334 | 2,999 | 788 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 1 | 23 | 262 | 18 | 20 | 34 | 163 | 130 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 0 | 28 | 173 | 31 | 15 | 36 | 169 | 136 |
| 149 | SALES | 8,327 | 0 | 20 | 200 | 37 | 10 | 52 | 245 | 197 |
| 150 | INTANGIBLE PLANT | 288,457 | 223 | 1,445 | 17,846 | 6,480 | 5,011 | 5,456 | 3,576 | 1,251 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 223 | 1,445 | 17,846 | 6,480 | 5,011 | 5,456 | 3,576 | 1,251 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 26 | 142 | 1,865 | 1,053 | 560 | 0 | 0 | 0 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 16 | 87 | 1,146 | 647 | 344 | 0 | 0 | 0 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 2 | 24 | 13 | 7 | 0 | 0 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 1 | 15 | 8 | 4 | 0 | 0 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 7 | 2 | 2 | 3 | 2 | 1 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 2 | 13 | 155 | 56 | 43 | 48 | 31 | 11 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 44 | 246 | 3,212 | 1,779 | 960 | 51 | 33 | 12 |
| 162 | GROSS PLANT | 25,416,422 | 27,239 | 157,761 | 2,044,661 | 978,854 | 597,536 | 267,310 | 152,631 | 41,544 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 27,239 | 157,761 | 2,044,661 | 978,854 | 597,536 | 267,310 | 152,631 | 41,544 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 46,857 | 34 | 2,136 | 28 | 88 | 14 | 3 | 46,831 | 26 |
| 145 | TRANSMISSION | 26,074 | 19 | 1,259 | 16 | 49 | 7 | 2 | 26,060 | 14 |
| 146 | DISTRIBUTION | 171,328 | 214 | 3,090 | 89 | 839 | 96 | 46 | 171,286 | 42 |
| 147 | CUSTOMER ACCOUNTING | 26,828 | 105 | 69 | 18 | 21 | 3 | 3 | 26,828 | 0 |
| 148 | CUSTOMER ASSISTANCE | 9,043 | 131 | 78 | 22 | 48 | 16 | 20 | 9,043 | 0 |
| 149 | SALES | 8,327 | 84 | 93 | 14 | 47 | 18 | 23 | 8,327 | 0 |
| 150 | INTANGIBLE PLANT | 288,457 | 587 | 6,725 | 187 | 1,092 | 154 | 97 | 288,375 | 82 |
| 151 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 210 |
| 153 | WHOLESALE BLOCK POWER SALES | 2,368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,368 |
| 154 | TOTAL INTANGIBLE PLANT | 291,036 | 587 | 6,725 | 187 | 1,092 | 154 | 97 | 288,375 | 2,661 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,786 | 15 | 948 | 13 | 39 | 6 | 1 | 20,775 | 11 |
| 156 | ARO GROSS PLANT - NUCLEAR | 12,766 | 9 | 582 | 8 | 24 | 4 | 1 | 12,759 | 7 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 12 | 0 | 0 | 0 | 0 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 8 | 0 | 0 | 0 | 0 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 2 | 0 | 1 | 0 | 0 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,507 | 5 | 58 | 2 | 10 | 1 | 1 | 2,506 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 36,591 | 29 | 1,610 | 23 | 74 | 11 | 3 | 36,572 | 19 |
| 162 | GROSS PLANT | 25,416,422 | 24,220 | 925,755 | 14,718 | 73,657 | 9,778 | 3,533 | 25,405,219 | 11,203 |
| 163 | UNIT POWER SALES | 158,287 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 158,287 |
| 164 | DALTON | 85,920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,920 |
| 165 | WHOLESALE BLOCK POWER SALES | 744,316 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 744,316 |
| 166 | TOTAL GROSS PLANT | 26,404,945 | 24,220 | 925,755 | 14,718 | 73,657 | 9,778 | 3,533 | 25,405,219 | 999,726 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,245,367 | 1,020,803 | 7,004 | 52,819 | 113,980 | 376,101 | 98,688 | 4,380 |
| 2 | NUCLEAR | 2,468,982 | 1,122,462 | 7,701 | 58,079 | 125,331 | 413,557 | 108,517 | 4,817 |
| 3 | HYDRO | 347,678 | 158,061 | 1,085 | 8,179 | 17,649 | 58,236 | 15,281 | 678 |
| 4 | OTHER | 207,338 | 94,260 | 647 | 4,877 | 10,525 | 34,729 | 9,113 | 404 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 2,395,586 | 16,437 | 123,954 | 267,485 | 882,623 | 231,599 | 10,279 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 2,395,586 | 16,437 | 123,954 | 267,485 | 882,623 | 231,599 | 10,279 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 23,552 | 162 | 1,219 | 2,630 | 8,683 | 2,304 | 108 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 49,631 | 341 | 2,568 | 5,542 | 18,286 | 4,798 | 213 |
| 12 | ALL OTHER LEVELS | 284,285 | 129,191 | 887 | 6,683 | 14,421 | 47,590 | 12,501 | 558 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 178,822 | 1,228 | 9,251 | 19,963 | 65,876 | 17,299 | 771 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 114,370 | 785 | 5,918 | 12,771 | 42,148 | 11,100 | 502 |
| 15 | ACCOUNT 355 | 162,759 | 71,639 | 492 | 3,707 | 8,002 | 26,459 | 7,222 | 384 |
| 16 | ACCOUNT 356 | 286,260 | 127,292 | 874 | 6,587 | 14,217 | 46,978 | 12,664 | 639 |
| 17 | ACCOUNT 357 | 2,259 | 1,026 | 7 | 53 | 115 | 378 | 99 | 4 |
| 18 | ACCOUNT 358 | 1,736 | 786 | 5 | 41 | 88 | 290 | 76 | 3 |
| 19 | ACCOUNT 359 | 184 | 81 | 1 | 4 | 8 | 29 | 8 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 517,567 | 3,554 | 26,780 | 57,794 | 190,841 | 50,772 | 2,411 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (18,647) | (128) | (965) | (2,082) | (6,871) | (1,803) | (80) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 498,920 | 3,426 | 25,815 | 55,712 | 183,970 | 48,969 | 2,331 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 498,920 | 3,426 | 25,815 | 55,712 | 183,970 | 48,969 | 2,331 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 1,986 | 15 | 147 | 65 | 37 | 1 | 0 |
| 29 | ACCOUNT 361 | 29,647 | 13,446 | 93 | 694 | 1,496 | 4,940 | 1,303 | 60 |
| 30 | ACCOUNT 362 | 306,027 | 137,871 | 962 | 7,095 | 15,304 | 50,569 | 13,468 | 662 |
| 31 | ACCOUNT 364 | 327,648 | 249,075 | 1,905 | 17,335 | 10,955 | 17,685 | 3,348 | 124 |
| 32 | ACCOUNT 365 | 335,838 | 199,321 | 1,644 | 11,655 | 14,200 | 39,448 | 9,158 | 348 |
| 33 | ACCOUNT 366 | 106,277 | 53,844 | 469 | 2,696 | 4,944 | 15,822 | 3,851 | 150 |
| 34 | ACCOUNT 367 | 480,161 | 242,626 | 2,107 | 12,220 | 22,105 | 70,542 | 17,525 | 703 |
| 35 | ACCOUNT 368 | 493,961 | 272,014 | 2,035 | 19,587 | 26,622 | 74,755 | 14,216 | 371 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 288,064 | 476 | 19,036 | 10,364 | 7,135 | 179 | 3 |
| 37 | POWER PANELS | 741 | 741 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 288,805 | 476 | 19,036 | 10,364 | 7,135 | 179 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 59,713 | 442 | 3,349 | 1,050 | 260 | 4 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 0 | 16,276 | 13,716 | 13,112 | 243 | 3 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 59,713 | 442 | 19,625 | 14,766 | 13,372 | 247 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 0 | 114 | 51 | 29 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 1,518,701 | 10,148 | 110,204 | 120,872 | 294,334 | 63,296 | 2,424 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,245,367 | 10,558 | 22,272 | 11,117 | 757 | 255 | 10,694 | 10,448 |
| 2 | NUCLEAR | 2,468,982 | 11,609 | 24,490 | 12,225 | 832 | 281 | 11,759 | 11,488 |
| 3 | HYDRO | 347,678 | 1,635 | 3,449 | 1,721 | 117 | 40 | 1,656 | 1,618 |
| 4 | OTHER | 207,338 | 975 | 2,057 | 1,027 | 70 | 24 | 987 | 965 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 24,777 | 52,268 | 26,090 | 1,776 | 600 | 25,096 | 24,519 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 24,777 | 52,268 | 26,090 | 1,776 | 600 | 25,096 | 24,519 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 246 | 514 | 262 | 17 | 6 | 271 | 229 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 513 | 1,083 | 541 | 37 | 12 | 520 | 508 |
| 12 | ALL OTHER LEVELS | 284,285 | 1,338 | 2,818 | 1,410 | 96 | 32 | 1,361 | 1,311 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 1,851 | 3,901 | 1,951 | 133 | 44 | 1,881 | 1,819 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 1,186 | 2,495 | 1,254 | 84 | 29 | 1,236 | 1,151 |
| 15 | ACCOUNT 355 | 162,759 | 764 | 1,562 | 839 | 49 | 18 | 1,016 | 597 |
| 16 | ACCOUNT 356 | 286,260 | 1,345 | 2,777 | 1,458 | 89 | 32 | 1,655 | 1,139 |
| 17 | ACCOUNT 357 | 2,259 | 11 | 22 | 11 | 1 | 0 | 11 | 11 |
| 18 | ACCOUNT 358 | 1,736 | 8 | 17 | 9 | 1 | 0 | 9 | 8 |
| 19 | ACCOUNT 359 | 184 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 5,412 | 11,290 | 5,785 | 374 | 129 | 6,080 | 4,954 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (193) | (407) | (203) | (14) | (5) | (195) | (191) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 5,219 | 10,883 | 5,582 | 360 | 124 | 5,885 | 4,763 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 5,219 | 10,883 | 5,582 | 360 | 124 | 5,885 | 4,763 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 2 | 6 | 0 | 0 | 0 | 0 | 0 |
| 29 | ACCOUNT 361 | 29,647 | 140 | 293 | 149 | 10 | 3 | 144 | 129 |
| 30 | ACCOUNT 362 | 306,027 | 1,449 | 2,997 | 1,558 | 98 | 35 | 1,555 | 1,202 |
| 31 | ACCOUNT 364 | 327,648 | 596 | 1,517 | 478 | 30 | 12 | 185 | 54 |
| 32 | ACCOUNT 365 | 335,838 | 1,240 | 2,610 | 1,194 | 83 | 30 | 536 | 144 |
| 33 | ACCOUNT 366 | 106,277 | 493 | 990 | 490 | 35 | 12 | 240 | 60 |
| 34 | ACCOUNT 367 | 480,161 | 2,212 | 4,415 | 2,200 | 160 | 55 | 1,174 | 268 |
| 35 | ACCOUNT 368 | 493,961 | 2,238 | 5,094 | 2,146 | 121 | 57 | 131 | 259 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 259 | 1,167 | 124 | 1 | 1 | 0 | 3 |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 259 | 1,167 | 124 | 1 | 1 | 0 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 24 | 56 | 2 | 0 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 381 | 2,058 | 211 | 1 | 1 | 11 | 3 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 405 | 2,114 | 213 | 1 | 1 | 11 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 1 | 5 | 0 | 0 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 9,035 | 21,208 | 8,552 | 539 | 206 | 3,976 | 2,122 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,245,367 | 2,793 | 15,361 | 201,495 | 113,753 | 60,516 | 0 | 0 | 0 |
| 2 | NUCLEAR | 2,468,982 | 3,071 | 16,891 | 221,562 | 125,082 | 66,543 | 0 | 0 | 0 |
| 3 | HYDRO | 347,678 | 432 | 2,379 | 31,200 | 17,614 | 9,370 | 0 | 0 | 0 |
| 4 | OTHER | 207,338 | 258 | 1,418 | 18,606 | 10,504 | 5,588 | 0 | 0 | 0 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 6,554 | 36,049 | 472,863 | 266,953 | 142,017 | 0 | 0 | 0 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 6,554 | 36,049 | 472,863 | 266,953 | 142,017 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 65 | 354 | 4,904 | 2,656 | 1,389 | 0 | 0 | 0 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 136 | 747 | 9,797 | 5,531 | 2,942 | 0 | 0 | 0 |
| 12 | ALL OTHER LEVELS | 284,285 | 353 | 1,944 | 25,640 | 14,294 | 7,655 | 6 | 4 | 6 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 489 | 2,691 | 35,437 | 19,825 | 10,597 | 6 | 4 | 6 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 313 | 1,721 | 22,978 | 12,795 | 6,769 | 0 | 0 | 0 |
| 15 | ACCOUNT 355 | 162,759 | 196 | 1,078 | 16,928 | 8,331 | 4,166 | 0 | 0 | 0 |
| 16 | ACCOUNT 356 | 286,260 | 348 | 1,916 | 28,494 | 14,606 | 7,448 | 0 | 0 | 0 |
| 17 | ACCOUNT 357 | 2,259 | 3 | 16 | 203 | 115 | 61 | 0 | 0 | 0 |
| 18 | ACCOUNT 358 | 1,736 | 2 | 12 | 159 | 88 | 46 | 0 | 0 | 0 |
| 19 | ACCOUNT 359 | 184 | 0 | 1 | 23 | 9 | 4 | 0 | 0 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 1,416 | 7,789 | 109,126 | 58,425 | 30,480 | 6 | 4 | 6 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (51) | (281) | (3,681) | (2,078) | (1,106) | 0 | 0 | 0 |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 1,365 | 7,508 | 105,445 | 56,347 | 29,374 | 6 | 4 | 6 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 1,365 | 7,508 | 105,445 | 56,347 | 29,374 | 6 | 4 | 6 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 0 | 2 | 2 | 0 | 1 | 4 | 17 | 14 |
| 29 | ACCOUNT 361 | 29,647 | 37 | 202 | 2,744 | 1,446 | 793 | 7 | 5 | 7 |
| 30 | ACCOUNT 362 | 306,027 | 375 | 2,071 | 29,538 | 14,653 | 8,086 | 139 | 88 | 128 |
| 31 | ACCOUNT 364 | 327,648 | 107 | 822 | 9,050 | 1,680 | 2,548 | 1,123 | 2,271 | 2,131 |
| 32 | ACCOUNT 365 | 335,838 | 286 | 1,761 | 24,980 | 4,830 | 6,737 | 2,196 | 2,023 | 2,471 |
| 33 | ACCOUNT 366 | 106,277 | 118 | 701 | 10,622 | 2,132 | 2,800 | 858 | 589 | 824 |
| 34 | ACCOUNT 367 | 480,161 | 526 | 3,123 | 49,030 | 10,274 | 12,618 | 3,824 | 2,647 | 3,687 |
| 35 | ACCOUNT 368 | 493,961 | 541 | 3,444 | 32,992 | 2,690 | 11,552 | 3,865 | 2,487 | 3,582 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 7 | 501 | 476 | 13 | 308 | 0 | 275 | 0 |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 7 | 501 | 476 | 13 | 308 | 0 | 275 | 0 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 16 | 15 | 1 | 4 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 12 | 682 | 601 | 42 | 506 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 12 | 698 | 616 | 43 | 510 | 0 | 0 | 0 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 0 | 2 | 2 | 0 | 1 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 116,729 | 59,866 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 2,009 | 13,327 | 160,052 | 37,761 | 45,954 | 128,745 | 70,268 | 12,844 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,245,367 | 1,631 | 102,361 | 1,355 | 4,209 | 647 | 139 | 2,244,136 | 1,231 |
| 2 | NUCLEAR | 2,468,982 | 1,794 | 112,555 | 1,490 | 4,628 | 712 | 153 | 2,467,629 | 1,353 |
| 3 | HYDRO | 347,678 | 253 | 15,850 | 210 | 652 | 100 | 22 | 347,487 | 191 |
| 4 | OTHER | 207,338 | 151 | 9,452 | 125 | 389 | 60 | 13 | 207,224 | 114 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 5,269,365 | 3,829 | 240,218 | 3,180 | 9,878 | 1,519 | 327 | 5,266,476 | 2,889 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 32,400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,400 |
| 8 | WHOLESALE BLOCK POWER SALES | 387,620 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 387,620 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,689,385 | 3,829 | 240,218 | 3,180 | 9,878 | 1,519 | 327 | 5,266,476 | 422,909 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 52,280 | 38 | 2,497 | 31 | 97 | 15 | 3 | 52,252 | 28 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 109,171 | 79 | 4,977 | 66 | 205 | 31 | 7 | 109,111 | 60 |
| 12 | ALL OTHER LEVELS | 284,285 | 206 | 13,015 | 171 | 538 | 82 | 18 | 284,129 | 156 |
| 13 | TOTAL SUBSTATIONS | 393,456 | 285 | 17,992 | 237 | 743 | 113 | 25 | 393,240 | 216 |
| 14 | LINES: ACCOUNT 354 | 252,321 | 183 | 11,682 | 152 | 472 | 73 | 16 | 252,183 | 138 |
| 15 | ACCOUNT 355 | 162,759 | 114 | 8,663 | 95 | 297 | 45 | 10 | 162,673 | 86 |
| 16 | ACCOUNT 356 | 286,260 | 203 | 14,552 | 169 | 527 | 80 | 17 | 286,106 | 154 |
| 17 | ACCOUNT 357 | 2,259 | 2 | 103 | 1 | 4 | 1 | 0 | 2,258 | 1 |
| 18 | ACCOUNT 358 | 1,736 | 1 | 81 | 1 | 3 | 1 | 0 | 1,735 | 1 |
| 19 | ACCOUNT 359 | 184 | 0 | 11 | 0 | 0 | 0 | 0 | 184 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,151,256 | 826 | 55,581 | 686 | 2,143 | 328 | 71 | 1,150,630 | 626 |
| 21 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (41,020) | (30) | (1,870) | (25) | (77) | (12) | (3) | (40,998) | (22) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 1,110,236 | 796 | 53,711 | 661 | 2,066 | 316 | 68 | 1,109,632 | 604 |
| 24 | UNIT POWER SALES | 41,020 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,020 |
| 25 | DALTON | 897 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 897 |
| 26 | WHOLESALE BLOCK POWER SALES | 7,847 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,847 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,160,001 | 796 | 53,711 | 661 | 2,066 | 316 | 68 | 1,109,632 | 50,369 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 2,314 | 11 | 0 | 2 | 2 | 0 | 0 | 2,314 | (0) |
| 29 | ACCOUNT 361 | 29,647 | 21 | 1,379 | 18 | 61 | 9 | 2 | 29,631 | 16 |
| 30 | ACCOUNT 362 | 306,027 | 219 | 14,757 | 182 | 681 | 97 | 24 | 305,863 | 164 |
| 31 | ACCOUNT 364 | 327,648 | 1,222 | 1,992 | 248 | 951 | 106 | 63 | 327,613 | 35 |
| 32 | ACCOUNT 365 | 335,838 | 640 | 5,474 | 221 | 2,171 | 228 | 107 | 335,736 | 102 |
| 33 | ACCOUNT 366 | 106,277 | 104 | 2,318 | 64 | 874 | 91 | 40 | 106,232 | 45 |
| 34 | ACCOUNT 367 | 480,161 | 479 | 10,647 | 288 | 3,896 | 405 | 181 | 479,937 | 224 |
| 35 | ACCOUNT 368 | 493,961 | 373 | 7,677 | 316 | 4,131 | 433 | 206 | 493,935 | 26 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 329,150 | 283 | 119 | 44 | 234 | 36 | 42 | 329,150 | (0) |
| 37 | POWER PANELS | 741 | 0 | 0 | 0 | 0 | 0 | 0 | 741 | (0) |
| 38 | TOTAL ACCOUNT 369 | 329,892 | 283 | 119 | 44 | 234 | 36 | 42 | 329,891 | 1 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 64,974 | 0 | 2 | 0 | 30 | 1 | 5 | 64,974 | 0 |
| 40 | THREE PHASE METERS | 48,563 | 0 | 181 | 0 | 366 | 103 | 53 | 48,562 | 1 |
| 41 | TOTAL ACCOUNT 370 | 113,537 | 0 | 183 | 0 | 396 | 104 | 58 | 113,536 | 1 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 216 | 9 | 1 | 0 | 1 | 0 | 0 | 216 | 0 |
| 44 | ACCOUNT 373 | 176,595 | 0 | 0 | 0 | 0 | 0 | 0 | 176,595 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,702,112 | 3,361 | 44,547 | 1,383 | 13,398 | 1,509 | 723 | 2,701,498 | 614 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 28,949 | 199 | 1,498 | 3,232 | 10,665 | 2,799 | 124 |
| 47 | TRANSMISSION | 34,205 | 15,376 | 106 | 796 | 1,717 | 5,670 | 1,509 | 72 |
| 48 | DISTRIBUTION | 232,920 | 132,655 | 892 | 9,979 | 10,972 | 26,458 | 5,715 | 224 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 30,932 | 229 | 2,296 | 1,019 | 606 | 55 | 1 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 4,555 | 34 | 3,303 | 1,409 | 1,365 | 72 | 0 |
| 51 | SALES | 11,321 | 4,318 | 32 | 2,707 | 1,124 | 1,323 | 83 | 1 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 216,785 | 1,492 | 20,579 | 19,473 | 46,087 | 10,233 | 422 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 216,785 | 1,492 | 20,579 | 19,473 | 46,087 | 10,233 | 422 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 15,231 | 105 | 788 | 1,701 | 5,612 | 1,473 | 65 |
| 58 | TRANSMISSION | 18,644 | 8,382 | 58 | 434 | 936 | 3,091 | 822 | 39 |
| 59 | DISTRIBUTION | 122,506 | 69,768 | 469 | 5,248 | 5,771 | 13,916 | 3,006 | 118 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 16,266 | 121 | 1,208 | 536 | 319 | 29 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 2,393 | 18 | 1,737 | 741 | 718 | 38 | 0 |
| 62 | SALES | 5,954 | 2,269 | 17 | 1,424 | 591 | 696 | 43 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 114,309 | 788 | 10,839 | 10,276 | 24,352 | 5,411 | 223 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 114,309 | 788 | 10,839 | 10,276 | 24,352 | 5,411 | 223 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 22,111 | 152 | 1,144 | 2,469 | 8,147 | 2,138 | 95 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 38 | 0 | 2 | 4 | 14 | 4 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 42 | 0 | 3 | 3 | 8 | 2 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 1,096 | 8 | 104 | 99 | 233 | 52 | 2 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 23,287 | 160 | 1,253 | 2,575 | 8,402 | 2,196 | 97 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 4,767,588 | 32,451 | 292,644 | 476,393 | 1,439,768 | 361,704 | 15,776 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 4,767,588 | 32,451 | 292,644 | 476,393 | 1,439,768 | 361,704 | 15,776 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 299 | 632 | 315 | 21 | 7 | 303 | 296 |
| 47 | TRANSMISSION | 34,205 | 161 | 335 | 172 | 11 | 4 | 181 | 147 |
| 48 | DISTRIBUTION | 232,920 | 809 | 1,919 | 766 | 48 | 18 | 387 | 218 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 26 | 100 | 15 | 1 | 0 | 6 | 3 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 26 | 234 | 57 | 1 | 0 | 8 | 1 |
| 51 | SALES | 11,321 | 17 | 228 | 65 | 1 | 0 | 9 | 2 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 1,338 | 3,448 | 1,390 | 83 | 29 | 894 | 667 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 1,338 | 3,448 | 1,390 | 83 | 29 | 894 | 667 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 158 | 332 | 166 | 11 | 4 | 160 | 156 |
| 58 | TRANSMISSION | 18,644 | 88 | 183 | 94 | 6 | 2 | 98 | 80 |
| 59 | DISTRIBUTION | 122,506 | 426 | 1,010 | 403 | 25 | 10 | 204 | 115 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 14 | 53 | 8 | 0 | 0 | 3 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 14 | 123 | 30 | 1 | 0 | 4 | 1 |
| 62 | SALES | 5,954 | 9 | 120 | 34 | 1 | 0 | 5 | 1 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 709 | 1,821 | 735 | 44 | 16 | 474 | 354 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 709 | 1,821 | 735 | 44 | 16 | 474 | 354 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 229 | 482 | 241 | 16 | 6 | 232 | 226 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 7 | 17 | 7 | 0 | 0 | 5 | 3 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 236 | 501 | 248 | 16 | 6 | 237 | 229 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 41,314 | 90,129 | 42,597 | 2,818 | 981 | 36,562 | 32,654 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 41,314 | 90,129 | 42,597 | 2,818 | 981 | 36,562 | 32,654 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 79 | 436 | 5,714 | 3,226 | 1,716 | 0 | 0 | 0 |
| 47 | TRANSMISSION | 34,205 | 42 | 231 | 3,243 | 1,735 | 906 | 0 | 0 | 0 |
| 48 | DISTRIBUTION | 232,920 | 179 | 1,193 | 14,322 | 3,666 | 4,096 | 7,252 | 4,077 | 1,071 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 1 | 32 | 356 | 24 | 28 | 47 | 221 | 177 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 0 | 38 | 235 | 42 | 20 | 49 | 230 | 185 |
| 51 | SALES | 11,321 | 0 | 28 | 271 | 51 | 13 | 70 | 333 | 267 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 301 | 1,958 | 24,141 | 8,744 | 6,779 | 7,418 | 4,861 | 1,700 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 301 | 1,958 | 24,141 | 8,744 | 6,779 | 7,418 | 4,861 | 1,700 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 42 | 229 | 3,007 | 1,697 | 903 | 0 | 0 | 0 |
| 58 | TRANSMISSION | 18,644 | 23 | 126 | 1,767 | 946 | 494 | 0 | 0 | 0 |
| 59 | DISTRIBUTION | 122,506 | 94 | 627 | 7,533 | 1,928 | 2,154 | 3,814 | 2,145 | 563 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 1 | 17 | 187 | 13 | 15 | 25 | 116 | 93 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 0 | 20 | 124 | 22 | 11 | 26 | 121 | 97 |
| 62 | SALES | 5,954 | 0 | 15 | 143 | 27 | 7 | 37 | 175 | 141 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 160 | 1,034 | 12,761 | 4,633 | 3,584 | 3,902 | 2,557 | 894 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 160 | 1,034 | 12,761 | 4,633 | 3,584 | 3,902 | 2,557 | 894 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 60 | 333 | 4,365 | 2,464 | 1,311 | 0 | 0 | 0 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 1 | 8 | 4 | 2 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 0 | 4 | 1 | 1 | 2 | 1 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 2 | 10 | 122 | 44 | 34 | 38 | 25 | 9 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 62 | 344 | 4,499 | 2,513 | 1,348 | 40 | 26 | 9 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 10,451 | 60,220 | 779,761 | 376,951 | 229,056 | 140,111 | 77,716 | 15,453 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 10,451 | 60,220 | 779,761 | 376,951 | 229,056 | 140,111 | 77,716 | 15,453 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 63,673 | 46 | 2,903 | 38 | 119 | 18 | 4 | 63,638 | 35 |
| 47 | TRANSMISSION | 34,205 | 25 | 1,651 | 20 | 64 | 10 | 2 | 34,186 | 19 |
| 48 | DISTRIBUTION | 232,920 | 291 | 4,201 | 121 | 1,141 | 131 | 62 | 232,863 | 57 |
| 49 | CUSTOMER ACCOUNTING | 36,472 | 142 | 94 | 24 | 29 | 4 | 4 | 36,472 | 0 |
| 50 | CUSTOMER ASSISTANCE | 12,294 | 178 | 107 | 30 | 65 | 22 | 28 | 12,294 | 0 |
| 51 | SALES | 11,321 | 114 | 126 | 19 | 63 | 25 | 31 | 11,321 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 390,885 | 796 | 9,082 | 252 | 1,481 | 210 | 131 | 390,774 | 111 |
| 53 | UNIT POWER SALES | 1,243 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,243 |
| 54 | DALTON | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 288 |
| 55 | WHOLESALE BLOCK POWER SALES | 3,246 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,246 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 395,661 | 796 | 9,082 | 252 | 1,481 | 210 | 131 | 390,774 | 4,887 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 33,504 | 24 | 1,527 | 20 | 63 | 10 | 2 | 33,486 | 18 |
| 58 | TRANSMISSION | 18,644 | 13 | 900 | 11 | 35 | 5 | 1 | 18,634 | 10 |
| 59 | DISTRIBUTION | 122,506 | 153 | 2,210 | 64 | 600 | 69 | 33 | 122,476 | 30 |
| 60 | CUSTOMER ACCOUNTING | 19,183 | 75 | 50 | 13 | 15 | 2 | 2 | 19,183 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,466 | 94 | 56 | 16 | 34 | 12 | 15 | 6,466 | (0) |
| 62 | SALES | 5,954 | 60 | 66 | 10 | 33 | 13 | 17 | 5,954 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 206,257 | 419 | 4,809 | 134 | 780 | 111 | 70 | 206,199 | 58 |
| 64 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,694 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 208,102 | 419 | 4,809 | 134 | 780 | 111 | 70 | 206,199 | 1,903 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 48,637 | 35 | 2,217 | 29 | 91 | 14 | 3 | 48,610 | 27 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 82 | 0 | 4 | 0 | 0 | 0 | 0 | 82 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 69 | 0 | 1 | 0 | 0 | 0 | 0 | 69 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,979 | 4 | 46 | 1 | 8 | 1 | 1 | 1,978 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 50,767 | 39 | 2,268 | 30 | 99 | 15 | 4 | 50,739 | 28 |
| 73 | ACCUMULATED DEPRECIATION | 9,729,622 | 9,240 | 354,635 | 5,640 | 27,702 | 3,680 | 1,323 | 9,725,318 | 4,304 |
| 74 | UNIT POWER SALES | 42,263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,263 |
| 75 | DALTON | 33,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,735 |
| 76 | WHOLESALE BLOCK POWER SALES | 400,407 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 400,407 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 10,206,027 | 9,240 | 354,635 | 5,640 | 27,702 | 3,680 | 1,323 | 9,725,318 | 480,709 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 411,361 | 187,015 | 1,283 | 9,677 | 20,882 | 68,903 | 18,080 | 803 |
| 2 | OIL | 59,702 | 27,142 | 186 | 1,404 | 3,031 | 10,000 | 2,624 | 116 |
| 3 | GAS | 12,211 | 5,551 | 38 | 287 | 620 | 2,045 | 537 | 24 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 9,922 | 68 | 513 | 1,108 | 3,655 | 959 | 43 |
| 5 | FUEL INVENTORY | 505,096 | 229,630 | 1,575 | 11,881 | 25,641 | 84,603 | 22,200 | 986 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 229,630 | 1,575 | 11,881 | 25,641 | 84,603 | 22,200 | 986 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 127,042 | 872 | 6,573 | 14,185 | 46,807 | 12,282 | 545 |
| 11 | TRANSMISSION | 6,320 | 2,840 | 20 | 147 | 317 | 1,048 | 279 | 13 |
| 12 | DISTRIBUTION | 53,963 | 30,735 | 207 | 2,312 | 2,542 | 6,130 | 1,324 | 52 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5,552 | 41 | 412 | 183 | 109 | 10 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 780 | 6 | 564 | 241 | 233 | 12 | 0 |
| 15 | SALES | 2,746 | 1,046 | 8 | 657 | 273 | 321 | 20 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 167,995 | 1,154 | 10,665 | 17,741 | 54,648 | 13,927 | 610 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 167,995 | 1,154 | 10,665 | 17,741 | 54,648 | 13,927 | 610 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 397,625 | 2,729 | 22,546 | 43,382 | 139,251 | 36,127 | 1,596 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 397,625 | 2,729 | 22,546 | 43,382 | 139,251 | 36,127 | 1,596 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 411,361 | 1,934 | 4,080 | 2,037 | 139 | 47 | 1,959 | 1,914 |
| 2 | OIL | 59,702 | 281 | 592 | 296 | 20 | 7 | 284 | 278 |
| 3 | GAS | 12,211 | 57 | 121 | 60 | 4 | 1 | 58 | 57 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 103 | 216 | 108 | 7 | 2 | 104 | 102 |
| 5 | FUEL INVENTORY | 505,096 | 2,375 | 5,009 | 2,501 | 170 | 57 | 2,405 | 2,351 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 2,375 | 5,009 | 2,501 | 170 | 57 | 2,405 | 2,351 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 1,314 | 2,772 | 1,384 | 94 | 32 | 1,331 | 1,300 |
| 11 | TRANSMISSION | 6,320 | 30 | 62 | 32 | 2 | 1 | 33 | 27 |
| 12 | DISTRIBUTION | 53,963 | 187 | 445 | 178 | 11 | 4 | 90 | 51 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 5 | 18 | 3 | 0 | 0 | 1 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 5 | 40 | 10 | 0 | 0 | 1 | 0 |
| 15 | SALES | 2,746 | 4 | 55 | 16 | 0 | 0 | 2 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 1,545 | 3,392 | 1,623 | 107 | 37 | 1,458 | 1,378 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 1,545 | 3,392 | 1,623 | 107 | 37 | 1,458 | 1,378 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 3,920 | 8,401 | 4,124 | 277 | 94 | 3,863 | 3,729 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 3,920 | 8,401 | 4,124 | 277 | 94 | 3,863 | 3,729 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 411,361 | 512 | 2,814 | 36,915 | 20,840 | 11,087 | 0 | 0 | 0 |
| 2 | OIL | 59,702 | 74 | 408 | 5,358 | 3,025 | 1,609 | 0 | 0 | 0 |
| 3 | GAS | 12,211 | 15 | 84 | 1,096 | 619 | 329 | 0 | 0 | 0 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 27 | 149 | 1,958 | 1,106 | 588 | 0 | 0 | 0 |
| 5 | FUEL INVENTORY | 505,096 | 628 | 3,455 | 45,327 | 25,590 | 13,613 | 0 | 0 | 0 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 628 | 3,455 | 45,327 | 25,590 | 13,613 | 0 | 0 | 0 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 348 | 1,912 | 25,077 | 14,157 | 7,531 | 0 | 0 | 0 |
| 11 | TRANSMISSION | 6,320 | 8 | 43 | 599 | 321 | 167 | 0 | 0 | 0 |
| 12 | DISTRIBUTION | 53,963 | 41 | 276 | 3,318 | 849 | 949 | 1,680 | 945 | 248 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 0 | 6 | 64 | 4 | 5 | 8 | 40 | 32 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 0 | 6 | 40 | 7 | 3 | 8 | 39 | 32 |
| 15 | SALES | 2,746 | 0 | 7 | 66 | 12 | 3 | 17 | 81 | 65 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 397 | 2,250 | 29,164 | 15,350 | 8,658 | 1,713 | 1,105 | 377 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 397 | 2,250 | 29,164 | 15,350 | 8,658 | 1,713 | 1,105 | 377 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 1,025 | 5,705 | 74,491 | 40,940 | 22,271 | 1,713 | 1,105 | 377 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 1,025 | 5,705 | 74,491 | 40,940 | 22,271 | 1,713 | 1,105 | 377 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 411,361 | 299 | 18,753 | 248 | 771 | 119 | 25 | 411,136 | 225 |
| 2 | OIL | 59,702 | 43 | 2,722 | 36 | 112 | 17 | 4 | 59,669 | 33 |
| 3 | GAS | 12,211 | 9 | 557 | 7 | 23 | 4 | 1 | 12,204 | 7 |
| 4 | ALLOWANCE INVENTORY | 21,822 | 16 | 995 | 13 | 41 | 6 | 1 | 21,810 | 12 |
| 5 | FUEL INVENTORY | 505,096 | 367 | 23,027 | 304 | 947 | 146 | 31 | 504,819 | 277 |
| 6 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 4,894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,894 |
| 8 | WHOLESALE BLOCK POWER SALES | 41,041 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 41,041 |
| 9 | TOTAL FUEL INVENTORY | 551,031 | 367 | 23,027 | 304 | 947 | 146 | 31 | 504,819 | 46,212 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 279,444 | 203 | 12,739 | 169 | 524 | 81 | 17 | 279,291 | 153 |
| 11 | TRANSMISSION | 6,320 | 5 | 305 | 4 | 12 | 2 | 0 | 6,317 | 3 |
| 12 | DISTRIBUTION | 53,963 | 67 | 973 | 28 | 264 | 30 | 14 | 53,950 | 13 |
| 13 | CUSTOMER ACCOUNTING | 6,547 | 26 | 17 | 4 | 5 | 1 | 1 | 6,547 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,100 | 30 | 18 | 5 | 11 | 4 | 5 | 2,100 | 0 |
| 15 | SALES | 2,746 | 28 | 31 | 5 | 15 | 6 | 8 | 2,746 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 351,120 | 359 | 14,083 | 215 | 831 | 124 | 45 | 350,951 | 169 |
| 17 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,223 |
| 18 | DALTON | 1,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,793 |
| 19 | WHOLESALE BLOCK POWER SALES | 16,510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,510 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 370,646 | 359 | 14,083 | 215 | 831 | 124 | 45 | 350,951 | 19,695 |
| 21 | MATERIALS & SUPPLIES | 856,216 | 726 | 37,110 | 519 | 1,778 | 270 | 76 | 855,770 | 446 |
| 22 | UNIT POWER SALES | 1,223 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,223 |
| 23 | DALTON | 6,687 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,687 |
| 24 | WHOLESALE BLOCK POWER SALES | 57,551 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 57,551 |
| 25 | TOTAL MATERIALS & SUPPLIES | 921,677 | 726 | 37,110 | 519 | 1,778 | 270 | 76 | 855,770 | 65,907 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 21,119 | 145 | 1,093 | 2,358 | 7,781 | 2,042 | 91 |
| 3 | LEVEL C | 30,113 | 13,702 | 94 | 709 | 1,530 | 5,048 | 1,325 | 59 |
| 4 | TOTAL TRANSMISSION | 76,568 | 34,821 | 239 | 1,802 | 3,888 | 12,829 | 3,367 | 150 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 17,354 | 7,894 | 54 | 409 | 882 | 2,909 | 763 | 34 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 7,894 | 54 | 409 | 882 | 2,909 | 763 | 34 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 42,715 | 293 | 2,211 | 4,770 | 15,738 | 4,130 | 184 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 42,715 | 293 | 2,211 | 4,770 | 15,738 | 4,130 | 184 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 42,532 | 290 | 2,681 | 4,276 | 12,747 | 3,191 | 140 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 42,532 | 290 | 2,681 | 4,276 | 12,747 | 3,191 | 140 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 258,385 | 1,889 | 31,655 | 26,306 | 58,241 | 12,803 | 541 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 258,385 | 1,889 | 31,655 | 26,306 | 58,241 | 12,803 | 541 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (15,363) | (105) | (795) | (1,715) | (5,660) | (1,485) | (66) |
| 26 | TRANSMISSION | (32,623) | (14,666) | (101) | (759) | (1,638) | (5,408) | (1,439) | (68) |
| 27 | DISTRIBUTION | (68,004) | (38,733) | (260) | (2,913) | (3,203) | (7,725) | (1,668) | (66) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (30,218) | (224) | (2,243) | (996) | (592) | (54) | (1) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (4,235) | (31) | (3,070) | (1,310) | (1,269) | (67) | 0 |
| 30 | SALES | (14,964) | (5,706) | (42) | (3,578) | (1,485) | (1,749) | (109) | (1) |
| 31 | OPERATING RESERVES | (196,442) | (108,921) | (763) | (13,358) | (10,347) | (22,403) | (4,822) | (202) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (108,921) | (763) | (13,358) | (10,347) | (22,403) | (4,822) | (202) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 238,492 | 1,636 | 12,340 | 26,629 | 87,869 | 23,057 | 1,023 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (94,798) | (650) | (4,905) | (10,585) | (34,927) | (9,165) | (407) |
| 38 | NET NUCLEAR FUEL | 316,070 | 143,694 | 986 | 7,435 | 16,044 | 52,942 | 13,892 | 616 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 218 | 461 | 230 | 16 | 5 | 221 | 216 |
| 3 | LEVEL C | 30,113 | 142 | 299 | 149 | 10 | 3 | 144 | 140 |
| 4 | TOTAL TRANSMISSION | 76,568 | 360 | 760 | 379 | 26 | 8 | 365 | 356 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 17,354 | 82 | 172 | 86 | 6 | 2 | 83 | 81 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 82 | 172 | 86 | 6 | 2 | 83 | 81 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 442 | 932 | 465 | 32 | 10 | 448 | 437 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 442 | 932 | 465 | 32 | 10 | 448 | 437 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 367 | 805 | 377 | 25 | 9 | 325 | 283 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 367 | 805 | 377 | 25 | 9 | 325 | 283 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 1,620 | 4,654 | 1,792 | 104 | 32 | 1,287 | 1,085 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 1,620 | 4,654 | 1,792 | 104 | 32 | 1,287 | 1,085 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (159) | (335) | (167) | (11) | (4) | (161) | (157) |
| 26 | TRANSMISSION | (32,623) | (153) | (320) | (164) | (11) | (4) | (172) | (140) |
| 27 | DISTRIBUTION | (68,004) | (236) | (560) | (224) | (14) | (5) | (113) | (64) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (26) | (98) | (15) | (1) | 0 | (6) | (3) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (25) | (218) | (53) | (1) | 0 | (7) | (1) |
| 30 | SALES | (14,964) | (22) | (301) | (85) | (2) | 0 | (12) | (3) |
| 31 | OPERATING RESERVES | (196,442) | (621) | (1,832) | (708) | (40) | (13) | (471) | (368) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (621) | (1,832) | (708) | (40) | (13) | (471) | (368) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 2,467 | 5,203 | 2,597 | 177 | 60 | 2,498 | 2,441 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (980) | (2,068) | (1,032) | (70) | (24) | (993) | (970) |
| 38 | NET NUCLEAR FUEL | 316,070 | 1,487 | 3,135 | 1,565 | 107 | 36 | 1,505 | 1,471 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 58 | 318 | 4,169 | 2,353 | 1,252 | 0 | 0 | 0 |
| 3 | LEVEL C | 30,113 | 37 | 206 | 2,705 | 1,501 | 812 | 0 | 0 | 0 |
| 4 | TOTAL TRANSMISSION | 76,568 | 95 | 524 | 6,874 | 3,854 | 2,064 | 0 | 0 | 0 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 17,354 | 22 | 119 | 1,559 | 865 | 468 | 0 | 0 | 0 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 22 | 119 | 1,559 | 865 | 468 | 0 | 0 | 0 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 117 | 643 | 8,433 | 4,719 | 2,532 | 0 | 0 | 0 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 117 | 643 | 8,433 | 4,719 | 2,532 | 0 | 0 | 0 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 92 | 534 | 6,931 | 3,311 | 2,020 | 682 | 401 | 140 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 92 | 534 | 6,931 | 3,311 | 2,020 | 682 | 401 | 140 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 360 | 2,356 | 33,961 | 16,695 | 8,024 | 6,656 | 5,327 | 2,148 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 360 | 2,356 | 33,961 | 16,695 | 8,024 | 6,656 | 5,327 | 2,148 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (42) | (231) | (3,032) | (1,712) | (911) | 0 | 0 | 0 |
| 26 | TRANSMISSION | (32,623) | (40) | (221) | (3,093) | (1,655) | (864) | 0 | 0 | 0 |
| 27 | DISTRIBUTION | (68,004) | (52) | (348) | (4,181) | (1,070) | (1,196) | (2,117) | (1,190) | (313) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (1) | (31) | (347) | (24) | (27) | (46) | (216) | (173) |
| 29 | CUSTOMER ASSISTANCE | (11,428) | 0 | (35) | (219) | (39) | (19) | (45) | (213) | (172) |
| 30 | SALES | (14,964) | 0 | (37) | (359) | (67) | (17) | (93) | (441) | (353) |
| 31 | OPERATING RESERVES | (196,442) | (135) | (903) | (11,231) | (4,567) | (3,034) | (2,301) | (2,060) | (1,011) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (135) | (903) | (11,231) | (4,567) | (3,034) | (2,301) | (2,060) | (1,011) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 653 | 3,589 | 47,076 | 26,576 | 14,138 | 0 | 0 | 0 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (259) | (1,427) | (18,712) | (10,564) | (5,620) | 0 | 0 | 0 |
| 38 | NET NUCLEAR FUEL | 316,070 | 394 | 2,162 | 28,364 | 16,012 | 8,518 | 0 | 0 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 46,454 | 34 | 2,118 | 28 | 87 | 13 | 3 | 46,429 | 25 |
| 3 | LEVEL C | 30,113 | 22 | 1,374 | 18 | 56 | 9 | 2 | 30,096 | 17 |
| 4 | TOTAL TRANSMISSION | 76,568 | 56 | 3,492 | 46 | 143 | 22 | 5 | 76,525 | 43 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 17,354 | 13 | 792 | 10 | 33 | 5 | 1 | 17,344 | 10 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 17,354 | 13 | 792 | 10 | 33 | 5 | 1 | 17,344 | 10 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 93,921 | 69 | 4,284 | 56 | 176 | 27 | 6 | 93,869 | 52 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 93,921 | 69 | 4,284 | 56 | 176 | 27 | 6 | 93,869 | 52 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 85,761 | 82 | 3,138 | 50 | 249 | 33 | 12 | 85,723 | 38 |
| 16 | UNIT POWER SALES | 138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138 |
| 17 | DALTON | 125 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 125 |
| 18 | WHOLESALE BLOCK POWER SALES | 1,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,070 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 87,094 | 82 | 3,138 | 50 | 249 | 33 | 12 | 85,723 | 1,371 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 492,244 | 1,329 | 12,577 | 363 | 1,433 | 267 | 205 | 492,095 | 149 |
| 21 | UNIT POWER SALES | 1,276 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,276 |
| 22 | DALTON | 2,026 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,026 |
| 23 | WHOLESALE BLOCK POWER SALES | 20,655 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,655 |
| 24 | TOTAL PREPAID PENSION ASSET | 516,201 | 1,329 | 12,577 | 363 | 1,433 | 267 | 205 | 492,095 | 24,106 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (33,790) | (25) | (1,540) | (20) | (63) | (10) | (2) | (33,771) | (19) |
| 26 | TRANSMISSION | (32,623) | (23) | (1,575) | (19) | (61) | (9) | (2) | (32,605) | (18) |
| 27 | DISTRIBUTION | (68,004) | (85) | (1,227) | (35) | (333) | (38) | (18) | (67,987) | (17) |
| 28 | CUSTOMER ACCOUNTING | (35,633) | (139) | (92) | (24) | (28) | (4) | (4) | (35,633) | 0 |
| 29 | CUSTOMER ASSISTANCE | (11,428) | (165) | (99) | (28) | (60) | (21) | (26) | (11,428) | 0 |
| 30 | SALES | (14,964) | (151) | (167) | (26) | (84) | (33) | (41) | (14,964) | 0 |
| 31 | OPERATING RESERVES | (196,442) | (588) | (4,700) | (152) | (629) | (115) | (93) | (196,388) | (54) |
| 32 | UNIT POWER SALES | (601) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (601) |
| 33 | DALTON | (483) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (483) |
| 34 | WHOLESALE BLOCK POWER SALES | (5,446) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (5,446) |
| 35 | TOTAL OPERATING RESERVES | (202,972) | (588) | (4,700) | (152) | (629) | (115) | (93) | (196,388) | (6,584) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 524,588 | 381 | 23,915 | 317 | 983 | 151 | 32 | 524,300 | 288 |
| 37 | ACCUMULATED DEPRECIATION | (208,518) | (152) | (9,506) | (126) | (391) | (60) | (13) | (208,404) | (114) |
| 38 | NET NUCLEAR FUEL | 316,070 | 229 | 14,409 | 191 | 592 | 91 | 19 | 315,896 | 174 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 579,028 | 3,973 | 29,960 | 64,653 | 213,335 | 55,979 | 2,485 |
| 40 | TRANSMISSION | 506,897 | 227,891 | 1,564 | 11,791 | 25,446 | 84,027 | 22,356 | 1,063 |
| 41 | DISTRIBUTION | 942,331 | 536,687 | 3,607 | 40,372 | 44,388 | 107,042 | 23,120 | 908 |
| 42 | GENERAL PLANT | 108,947 | 60,422 | 416 | 5,735 | 5,427 | 12,846 | 2,852 | 118 |
| 43 | NUCLEAR FUEL | 12,436 | 5,654 | 39 | 293 | 631 | 2,083 | 547 | 24 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 1,409,682 | 9,599 | 88,151 | 140,545 | 419,333 | 104,854 | 4,598 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (4,978) | (34) | (258) | (556) | (1,835) | (481) | (21) |
| 46 | TRANSMISSION | 44,577 | 20,041 | 138 | 1,037 | 2,238 | 7,389 | 1,966 | 93 |
| 47 | DISTRIBUTION | (21,825) | (12,430) | (84) | (935) | (1,028) | (2,479) | (535) | (21) |
| 48 | GENERAL PLANT | 48,667 | 26,989 | 186 | 2,562 | 2,424 | 5,738 | 1,274 | 53 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 29,622 | 206 | 2,406 | 3,078 | 8,813 | 2,224 | 104 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 1,439,304 | 9,805 | 90,557 | 143,623 | 428,146 | 107,078 | 4,702 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 1,439,304 | 9,805 | 90,557 | 143,623 | 428,146 | 107,078 | 4,702 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 4,006 | 27 | 207 | 447 | 1,476 | 387 | 17 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 26,284 | 179 | 1,644 | 2,633 | 7,879 | 1,974 | 87 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 1,362 | 9 | 71 | 152 | 502 | 132 | 6 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 1,331 | 9 | 69 | 149 | 490 | 129 | 6 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 3,797 | 26 | 260 | 346 | 945 | 225 | 10 |
| 60 | NUCLEAR OUTAGE | 9,859 | 4,485 | 31 | 232 | 500 | 1,651 | 433 | 19 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 3,160 | 22 | 164 | 353 | 1,165 | 306 | 14 |
| 62 | DSM DEFERRED COSTS | 2,263 | 1,030 | 7 | 53 | 115 | 379 | 99 | 4 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 11,911 | 87 | 1,459 | 1,213 | 2,685 | 590 | 25 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 90,784 | 664 | 11,122 | 9,243 | 20,463 | 4,498 | 190 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 5,248 | 36 | 271 | 586 | 1,933 | 507 | 23 |
| 66 | TAX LEGISLATION | 60,903 | 32,783 | 219 | 3,678 | 3,180 | 7,494 | 1,689 | 66 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 2,689 | 18 | 139 | 300 | 990 | 260 | 12 |
| 68 | ACCOUNT 283 | 368,182 | 188,870 | 1,334 | 19,369 | 19,217 | 48,052 | 11,229 | 479 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 188,870 | 1,334 | 19,369 | 19,217 | 48,052 | 11,229 | 479 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 5,989 | 12,633 | 6,306 | 430 | 145 | 6,066 | 5,926 |
| 40 | TRANSMISSION | 506,897 | 2,383 | 4,971 | 2,547 | 164 | 57 | 2,677 | 2,181 |
| 41 | DISTRIBUTION | 942,331 | 3,273 | 7,765 | 3,101 | 194 | 73 | 1,565 | 882 |
| 42 | GENERAL PLANT | 108,947 | 373 | 961 | 387 | 23 | 8 | 249 | 186 |
| 43 | NUCLEAR FUEL | 12,436 | 58 | 123 | 62 | 4 | 1 | 59 | 58 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 12,076 | 26,453 | 12,403 | 815 | 284 | 10,616 | 9,233 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (52) | (109) | (54) | (4) | (1) | (52) | (51) |
| 46 | TRANSMISSION | 44,577 | 210 | 437 | 224 | 14 | 5 | 235 | 192 |
| 47 | DISTRIBUTION | (21,825) | (76) | (180) | (72) | (5) | (2) | (36) | (20) |
| 48 | GENERAL PLANT | 48,667 | 167 | 429 | 173 | 10 | 4 | 111 | 83 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 249 | 577 | 271 | 15 | 6 | 258 | 204 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 12,325 | 27,030 | 12,674 | 830 | 290 | 10,874 | 9,437 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 12,325 | 27,030 | 12,674 | 830 | 290 | 10,874 | 9,437 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 41 | 87 | 44 | 3 | 1 | 42 | 41 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 227 | 496 | 233 | 15 | 5 | 200 | 176 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 14 | 30 | 15 | 1 | 0 | 14 | 14 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 14 | 29 | 14 | 1 | 0 | 14 | 14 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 28 | 63 | 28 | 2 | 1 | 21 | 15 |
| 60 | NUCLEAR OUTAGE | 9,859 | 46 | 98 | 49 | 3 | 1 | 47 | 46 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 33 | 69 | 34 | 2 | 1 | 33 | 32 |
| 62 | DSM DEFERRED COSTS | 2,263 | 11 | 22 | 11 | 1 | 0 | 11 | 11 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 75 | 215 | 83 | 5 | 1 | 59 | 50 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 569 | 1,635 | 630 | 37 | 11 | 452 | 381 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 54 | 114 | 57 | 4 | 1 | 55 | 54 |
| 66 | TAX LEGISLATION | 60,903 | 219 | 578 | 234 | 15 | 0 | 161 | 139 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 28 | 59 | 29 | 2 | 1 | 28 | 27 |
| 68 | ACCOUNT 283 | 368,182 | 1,359 | 3,495 | 1,461 | 91 | 23 | 1,137 | 1,000 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 1,359 | 3,495 | 1,461 | 91 | 23 | 1,137 | 1,000 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 1,584 | 8,713 | 114,293 | 64,524 | 34,326 | 0 | 0 | 0 |
| 40 | TRANSMISSION | 506,897 | 624 | 3,429 | 48,053 | 25,712 | 13,420 | 3 | 2 | 3 |
| 41 | DISTRIBUTION | 942,331 | 724 | 4,825 | 57,941 | 14,832 | 16,571 | 29,338 | 16,496 | 4,333 |
| 42 | GENERAL PLANT | 108,947 | 84 | 545 | 6,729 | 2,437 | 1,889 | 2,067 | 1,355 | 474 |
| 43 | NUCLEAR FUEL | 12,436 | 15 | 85 | 1,116 | 630 | 335 | 0 | 0 | 0 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 3,031 | 17,597 | 228,132 | 108,135 | 66,541 | 31,408 | 17,853 | 4,810 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (14) | (75) | (983) | (555) | (295) | 0 | 0 | 0 |
| 46 | TRANSMISSION | 44,577 | 55 | 302 | 4,226 | 2,261 | 1,180 | 0 | 0 | 0 |
| 47 | DISTRIBUTION | (21,825) | (17) | (112) | (1,342) | (344) | (384) | (679) | (382) | (100) |
| 48 | GENERAL PLANT | 48,667 | 38 | 244 | 3,006 | 1,089 | 844 | 924 | 605 | 212 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 62 | 359 | 4,907 | 2,451 | 1,345 | 245 | 223 | 112 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 3,093 | 17,956 | 233,039 | 110,586 | 67,886 | 31,653 | 18,076 | 4,922 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 3,093 | 17,956 | 233,039 | 110,586 | 67,886 | 31,653 | 18,076 | 4,922 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 11 | 60 | 791 | 446 | 237 | 0 | 0 | 0 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 57 | 330 | 4,278 | 2,048 | 1,250 | 559 | 319 | 87 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 4 | 21 | 269 | 152 | 81 | 0 | 0 | 0 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 4 | 20 | 263 | 148 | 79 | 0 | 0 | 0 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 7 | 41 | 524 | 199 | 148 | 147 | 83 | 22 |
| 60 | NUCLEAR OUTAGE | 9,859 | 12 | 67 | 885 | 499 | 266 | 0 | 0 | 0 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 9 | 48 | 624 | 352 | 187 | 0 | 0 | 0 |
| 62 | DSM DEFERRED COSTS | 2,263 | 3 | 15 | 203 | 115 | 61 | 0 | 0 | 0 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 17 | 109 | 1,566 | 770 | 370 | 307 | 246 | 99 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 127 | 828 | 11,932 | 5,866 | 2,819 | 2,338 | 1,872 | 755 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 14 | 79 | 1,036 | 585 | 311 | 0 | 0 | 0 |
| 66 | TAX LEGISLATION | 60,903 | 44 | 307 | 3,816 | 1,689 | 1,060 | 614 | 534 | 256 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 7 | 40 | 530 | 299 | 159 | 0 | 0 | 0 |
| 68 | ACCOUNT 283 | 368,182 | 316 | 1,965 | 26,717 | 13,168 | 7,028 | 3,965 | 3,054 | 1,219 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 316 | 1,965 | 26,717 | 13,168 | 7,028 | 3,965 | 3,054 | 1,219 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,273,634 | 925 | 58,062 | 768 | 2,387 | 367 | 79 | 1,272,936 | 698 |
| 40 | TRANSMISSION | 506,897 | 364 | 24,473 | 302 | 944 | 144 | 31 | 506,622 | 275 |
| 41 | DISTRIBUTION | 942,331 | 1,177 | 16,996 | 490 | 4,617 | 530 | 252 | 942,099 | 232 |
| 42 | GENERAL PLANT | 108,947 | 222 | 2,531 | 71 | 413 | 59 | 37 | 108,916 | 31 |
| 43 | NUCLEAR FUEL | 12,436 | 9 | 567 | 8 | 23 | 4 | 1 | 12,429 | 7 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,844,245 | 2,697 | 102,629 | 1,639 | 8,384 | 1,104 | 400 | 2,843,002 | 1,243 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (10,953) | (8) | (499) | (7) | (21) | (3) | (1) | (10,947) | (6) |
| 46 | TRANSMISSION | 44,577 | 32 | 2,152 | 27 | 83 | 13 | 3 | 44,553 | 24 |
| 47 | DISTRIBUTION | (21,825) | (27) | (394) | (11) | (107) | (12) | (6) | (21,820) | (5) |
| 48 | GENERAL PLANT | 48,667 | 99 | 1,131 | 32 | 184 | 26 | 16 | 48,653 | 14 |
| 49 | TOTAL OTHER BASIS DIFF. | 60,466 | 96 | 2,390 | 41 | 139 | 24 | 12 | 60,439 | 27 |
| 50 | ACCOUNT 281 AND 282 | 2,904,711 | 2,793 | 105,019 | 1,680 | 8,523 | 1,128 | 412 | 2,903,441 | 1,270 |
| 51 | UNIT POWER SALES | 23,309 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,309 |
| 52 | DALTON | 7,621 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,621 |
| 53 | WHOLESALE BLOCK POWER SALES | 49,298 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,298 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,984,939 | 2,793 | 105,019 | 1,680 | 8,523 | 1,128 | 412 | 2,903,441 | 81,498 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 8,810 | 6 | 402 | 5 | 17 | 3 | 1 | 8,805 | 5 |
| 56 | PREMIUM ON REACQUIRED DEBT | 53,183 | 51 | 1,937 | 31 | 154 | 20 | 7 | 53,160 | 23 |
| 57 | DEFERRED TRANS. REVENUES | 2,999 | 2 | 137 | 2 | 6 | 1 | 0 | 2,997 | 2 |
| 58 | MACINTOSH DEFERRAL | 2,928 | 2 | 133 | 2 | 5 | 1 | 0 | 2,926 | 2 |
| 59 | STORM DAMAGE RESERVES | 7,188 | 8 | 204 | 4 | 28 | 3 | 1 | 7,186 | 2 |
| 60 | NUCLEAR OUTAGE | 9,859 | 7 | 449 | 6 | 18 | 3 | 1 | 9,854 | 5 |
| 61 | LEVELIZED PURCHASED POWER | 6,953 | 5 | 317 | 4 | 13 | 2 | 0 | 6,949 | 4 |
| 62 | DSM DEFERRED COSTS | 2,263 | 2 | 103 | 1 | 4 | 1 | 0 | 2,262 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,694 | 61 | 580 | 17 | 66 | 12 | 9 | 22,687 | 7 |
| 64 | ADD. PENSION DEDUCTIONS | 172,951 | 467 | 4,419 | 128 | 503 | 94 | 72 | 172,899 | 52 |
| 65 | OTHER DEFERRED COSTS | 11,541 | 8 | 526 | 7 | 22 | 3 | 1 | 11,535 | 6 |
| 66 | TAX LEGISLATION | 60,903 | 161 | 1,660 | 51 | 183 | 29 | 22 | 60,881 | 22 |
| 67 | HAMMOND COOLING TOWER RENTAL | 5,910 | 4 | 269 | 4 | 11 | 2 | 0 | 5,907 | 3 |
| 68 | ACCOUNT 283 | 368,182 | 784 | 11,136 | 262 | 1,030 | 174 | 114 | 368,048 | 134 |
| 69 | UNIT POWER SALES | 906 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 906 |
| 70 | DALTON | 895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 895 |
| 71 | WHOLESALE BLOCK POWER SALES | 8,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,691 |
| 72 | TOTAL ACCOUNT 283 | 378,674 | 784 | 11,136 | 262 | 1,030 | 174 | 114 | 368,048 | 10,626 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 73 | PRODUCTION | (249) | (115) | (1) | (6) | (13) | (42) | (11) | 0 |
| 74 | TRANSMISSION | (87) | (43) | 0 | (2) | (4) | (14) | (4) | 0 |
| 75 | DISTRIBUTION | (377) | (216) | (1) | (16) | (18) | (43) | (9) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | (88) | (1) | (7) | (3) | (2) | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | (13) | 0 | (9) | (4) | (4) | 0 | 0 |
| 78 | SALES | (44) | (20) | 0 | (11) | (4) | (5) | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (495) | (3) | (51) | (46) | (110) | (24) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (619) | (4) | (32) | (69) | (228) | (60) | (3) |
| 81 | TRANSMISSION | (490) | (221) | (2) | (11) | (25) | (81) | (22) | (1) |
| 82 | DISTRIBUTION | (1,266) | (723) | (5) | (54) | (60) | (144) | (31) | (1) |
| 83 | CUSTOMER ACCOUNTING | (636) | (540) | (4) | (40) | (18) | (11) | (1) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (76) | (1) | (55) | (23) | (23) | (1) | 0 |
| 85 | SALES | (269) | (103) | (1) | (64) | (27) | (31) | (2) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (2,282) | (17) | (256) | (222) | (518) | (117) | (5) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4,809) | (36) | (357) | (158) | (91) | (2) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (21,600) | (146) | (1,480) | (1,965) | (5,350) | (1,261) | (53) |
| 89 | GE PURCHASING CARD | (346) | (182) | (1) | (22) | (18) | (41) | (9) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (1,237) | (9) | (151) | (126) | (278) | (61) | (3) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (153,206) | (1,073) | (18,789) | (14,554) | (31,512) | (6,783) | (284) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (62,909) | (430) | (4,247) | (6,291) | (18,398) | (4,571) | (200) |
| 94 | ACCOUNT 190 | (456,857) | (246,720) | (1,715) | (25,353) | (23,380) | (56,298) | (12,828) | (545) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (246,720) | (1,715) | (25,353) | (23,380) | (56,298) | (12,828) | (545) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 1,381,454 | 9,424 | 84,573 | 139,460 | 419,900 | 105,479 | 4,636 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 1,381,454 | 9,424 | 84,573 | 139,460 | 419,900 | 105,479 | 4,636 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 73 | PRODUCTION | (249) | (1) | (2) | (1) | 0 | 0 | (1) | (1) |
| 74 | TRANSMISSION | (87) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 75 | DISTRIBUTION | (377) | (1) | (3) | (1) | 0 | 0 | (1) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 78 | SALES | (44) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 79 | TOTAL I & D RESERVE | (894) | (2) | (8) | (2) | 0 | 0 | (2) | (1) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (6) | (13) | (7) | 0 | 0 | (6) | (6) |
| 81 | TRANSMISSION | (490) | (2) | (5) | (2) | 0 | 0 | (3) | (2) |
| 82 | DISTRIBUTION | (1,266) | (4) | (10) | (4) | 0 | 0 | (2) | (1) |
| 83 | CUSTOMER ACCOUNTING | (636) | 0 | (2) | 0 | 0 | 0 | 0 | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | 0 | (4) | (1) | 0 | 0 | 0 | 0 |
| 85 | SALES | (269) | 0 | (5) | (2) | 0 | 0 | 0 | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (12) | (39) | (16) | 0 | 0 | (11) | (9) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (4) | (15) | (1) | 0 | 0 | 0 | 0 |
| 88 | COST OF REMOVAL | (40,663) | (158) | (358) | (156) | (10) | (4) | (110) | (88) |
| 89 | GE PURCHASING CARD | (346) | (1) | (3) | (1) | 0 | 0 | (1) | (1) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (8) | (22) | (9) | 0 | 0 | (6) | (5) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (874) | (2,577) | (996) | (56) | (18) | (663) | (518) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (529) | (1,179) | (546) | (36) | (12) | (464) | (403) |
| 94 | ACCOUNT 190 | (456,857) | (1,588) | (4,201) | (1,727) | (102) | (34) | (1,257) | (1,025) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (1,588) | (4,201) | (1,727) | (102) | (34) | (1,257) | (1,025) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 12,096 | 26,324 | 12,408 | 819 | 279 | 10,754 | 9,412 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 12,096 | 26,324 | 12,408 | 819 | 279 | 10,754 | 9,412 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 73 | PRODUCTION | (249) | 0 | (2) | (22) | (13) | (7) | 0 | 0 | 0 |
| 74 | TRANSMISSION | (87) | 0 | (1) | (8) | (4) | (2) | 0 | 0 | 0 |
| 75 | DISTRIBUTION | (377) | 0 | (2) | (23) | (6) | (7) | (12) | (7) | (2) |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | 0 |
| 78 | SALES | (44) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 79 | TOTAL I & D RESERVE | (894) | 0 | (5) | (56) | (23) | (16) | (12) | (10) | (4) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (2) | (9) | (122) | (69) | (37) | 0 | 0 | 0 |
| 81 | TRANSMISSION | (490) | (1) | (3) | (46) | (25) | (13) | 0 | 0 | 0 |
| 82 | DISTRIBUTION | (1,266) | (1) | (6) | (78) | (20) | (22) | (39) | (22) | (6) |
| 83 | CUSTOMER ACCOUNTING | (636) | 0 | (1) | (6) | 0 | 0 | (1) | (4) | (3) |
| 84 | CUSTOMER ASSISTANCE | (204) | 0 | (1) | (4) | (1) | 0 | (1) | (4) | (3) |
| 85 | SALES | (269) | 0 | (1) | (6) | (1) | 0 | (2) | (8) | (6) |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (4) | (21) | (262) | (116) | (72) | (43) | (38) | (18) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | 0 | (5) | (4) | 0 | (3) | (9) | (42) | (34) |
| 88 | COST OF REMOVAL | (40,663) | (38) | (232) | (2,883) | (1,113) | (842) | (844) | (475) | (125) |
| 89 | GE PURCHASING CARD | (346) | 0 | (2) | (24) | (12) | (6) | (5) | (4) | (2) |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (2) | (11) | (162) | (80) | (38) | (32) | (25) | (10) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (190) | (1,270) | (15,798) | (6,424) | (4,268) | (3,237) | (2,898) | (1,422) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (132) | (770) | (10,036) | (4,781) | (2,894) | (1,376) | (816) | (237) |
| 94 | ACCOUNT 190 | (456,857) | (366) | (2,316) | (29,225) | (12,549) | (8,139) | (5,558) | (4,308) | (1,852) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (366) | (2,316) | (29,225) | (12,549) | (8,139) | (5,558) | (4,308) | (1,852) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 3,043 | 17,605 | 230,531 | 111,205 | 66,775 | 30,060 | 16,822 | 4,289 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 3,043 | 17,605 | 230,531 | 111,205 | 66,775 | 30,060 | 16,822 | 4,289 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 73 | PRODUCTION | (249) | 0 | (11) | 0 | 0 | 0 | 0 | (249) | 0 |
| 74 | TRANSMISSION | (87) | 0 | (4) | 0 | 0 | 0 | 0 | (87) | 0 |
| 75 | DISTRIBUTION | (377) | 0 | (7) | 0 | (2) | 0 | 0 | (377) | 0 |
| 76 | CUSTOMER ACCOUNTING | (104) | 0 | 0 | 0 | 0 | 0 | 0 | (104) | 0 |
| 77 | CUSTOMER ASSISTANCE | (33) | 0 | 0 | 0 | 0 | 0 | 0 | (33) | 0 |
| 78 | SALES | (44) | 0 | 0 | 0 | 0 | 0 | 0 | (44) | 0 |
| 79 | TOTAL I & D RESERVE | (894) | 0 | (22) | 0 | (2) | 0 | 0 | (894) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 80 | PRODUCTION | (1,360) | (1) | (62) | (1) | (3) | 0 | 0 | (1,359) | (1) |
| 81 | TRANSMISSION | (490) | 0 | (24) | 0 | (1) | 0 | 0 | (490) | 0 |
| 82 | DISTRIBUTION | (1,266) | (2) | (23) | (1) | (6) | (1) | 0 | (1,266) | 0 |
| 83 | CUSTOMER ACCOUNTING | (636) | (2) | (2) | 0 | (1) | 0 | 0 | (636) | 0 |
| 84 | CUSTOMER ASSISTANCE | (204) | (3) | (2) | 0 | (1) | 0 | 0 | (204) | 0 |
| 85 | SALES | (269) | (3) | (3) | 0 | (2) | (1) | (1) | (269) | 0 |
| 86 | TOTAL RES. FOR INSURANCE CLAIMS | (4,225) | (11) | (116) | (2) | (14) | (2) | (1) | (4,224) | (1) |
| 87 | ACCRUAL FOR UNCOLLECTIBLES | (5,609) | (27) | (1) | (5) | (4) | (1) | (1) | (5,609) | 0 |
| 88 | COST OF REMOVAL | (40,663) | (44) | (1,107) | (22) | (158) | (19) | (8) | (40,649) | (14) |
| 89 | GE PURCHASING CARD | (346) | (1) | (9) | 0 | (1) | 0 | 0 | (346) | 0 |
| 90 | AFFIRMATIVE ADJUSTMENTS | (2,353) | (6) | (60) | (2) | (7) | (1) | (1) | (2,352) | (1) |
| 91 | TAX CREDIT CARRY FORWARD | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 92 | OTHER DEFERRED COSTS | (276,316) | (827) | (6,611) | (214) | (885) | (162) | (131) | (276,240) | (76) |
| 93 | INC TAXES DEFERRED - ELEC. | (126,451) | (138) | (4,488) | (75) | (369) | (50) | (20) | (126,397) | (54) |
| 94 | ACCOUNT 190 | (456,857) | (1,054) | (12,414) | (320) | (1,440) | (235) | (162) | (456,711) | (146) |
| 95 | UNIT POWER SALES | (1,582) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,582) |
| 96 | DALTON | (781) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (781) |
| 97 | WHOLESALE BLOCK POWER SALES | (8,138) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,138) |
| 98 | TOTAL ACCOUNT 190 | (467,358) | (1,054) | (12,414) | (320) | (1,440) | (235) | (162) | (456,711) | (10,647) |
| 99 | ACCUM. DEFERRED INC. TAXES | 2,816,036 | 2,523 | 103,741 | 1,622 | 8,113 | 1,067 | 364 | 2,814,778 | 1,258 |
| 100 | UNIT POWER SALES | 22,633 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,633 |
| 101 | DALTON | 7,735 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,735 |
| 102 | WHOLESALE BLOCK POWER SALES | 49,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,851 |
| 103 | TOTAL ACCUM. DEF. INC. TAXES | 2,896,255 | 2,523 | 103,741 | 1,622 | 8,113 | 1,067 | 364 | 2,814,778 | 81,477 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (L) | |
| 66 | (U) | Allocated on Total Headcount from Schedule 2.60 |
| 67 | (A) | |
| 69 | (G) | |
| 70 | (H) | |
| 71 | (I) | |
| 73 | (L) | |
| 74 | (M) | |
| 75 | (N) | |
| 76 | (O) | |
| 77 | (P) | |
| 78 | (Q) | |
| 80 | (L) | |
| 81 | (M) | |
| 82 | (N) | |
| 83 | (O) | |
| 84 | (P) | |
| 85 | (Q) | |
| 87 | (V) | Allocated per Total Number of Customers from Schedule 2.60. |
| 88 | (W) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 89 | (K) | |
| 90 | (K) | |
| 91 | (L) | |
| 92 | (X) | Allocated per Total Operating Reserves from Schedule 2.03. |
| 93 | (Y) | Allocated per Total of Accounts 281, 282, and 283. |
| 95 | (G) | |
| 96 | (H) | |
| 97 | (I) | |
| 100 | (G) | |
| 101 | (H) | |
| 102 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 1,613,286 | 11,579 | 133,943 | 219,417 | 647,390 | 160,342 | 5,350 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 1,082,802 | 7,728 | 50,157 | 126,587 | 493,842 | 154,630 | 6,553 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 2,696,088 | 19,308 | 184,100 | 346,004 | 1,141,232 | 314,972 | 11,902 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 8 | 0 | 0 | 1 | 3 | 1 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 41 | 0 | 2 | 5 | 19 | 6 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 10,652 | 76 | 478 | 1,200 | 4,669 | 1,459 | 62 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 1,412 | 10 | 63 | 159 | 618 | 193 | 8 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 49 | 0 | 2 | 6 | 22 | 7 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 10,322 | 73 | 463 | 1,163 | 4,524 | 1,414 | 60 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 453 | 3 | 20 | 51 | 198 | 62 | 3 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 3,097 | 21 | 160 | 346 | 1,141 | 299 | 13 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 1,103,776 | 7,877 | 51,098 | 128,950 | 503,035 | 157,503 | 6,675 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 1,618,346 | 11,613 | 134,190 | 219,985 | 649,391 | 160,910 | 5,374 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 2,722,122 | 19,491 | 185,288 | 348,935 | 1,152,426 | 318,413 | 12,048 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 13,920 | 103 | 1,033 | 456 | 263 | 5 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 42,244 | 313 | 3,098 | 1,374 | 762 | 10 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 2,114 | 15 | 109 | 236 | 780 | 205 | 9 |
| 33 | TRANSMISSION | 33 | 16 | 0 | 1 | 2 | 5 | 1 | 0 |
| 34 | DISTRIBUTION | 34,662 | 19,741 | 133 | 1,485 | 1,633 | 3,937 | 850 | 33 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 21,871 | 148 | 1,595 | 1,871 | 4,722 | 1,056 | 42 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 21,871 | 148 | 1,595 | 1,871 | 4,722 | 1,056 | 42 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 20,063 | 40,977 | 21,616 | 1,984 | 393 | 16,379 | 11,107 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 14,643 | 23,428 | 15,266 | 1,681 | 360 | 22,202 | 17,268 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 34,705 | 64,405 | 36,882 | 3,665 | 753 | 38,582 | 28,375 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 141 | 223 | 137 | 17 | 3 | 204 | 184 |
| 8 | ECONOMY ENERGY OTHER REV. | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 19 | 30 | 18 | 2 | 0 | 27 | 24 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 136 | 216 | 133 | 17 | 3 | 198 | 178 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 6 | 9 | 6 | 1 | 0 | 9 | 8 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 32 | 68 | 34 | 2 | 1 | 32 | 32 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 14,920 | 23,867 | 15,536 | 1,715 | 366 | 22,604 | 17,630 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 20,122 | 41,086 | 21,676 | 1,989 | 394 | 16,449 | 11,173 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 35,041 | 64,953 | 37,212 | 3,704 | 760 | 39,054 | 28,803 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 12 | 45 | 4 | 0 | 0 | 0 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 35 | 130 | 8 | 0 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 22 | 46 | 23 | 2 | 1 | 22 | 22 |
| 33 | TRANSMISSION | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | DISTRIBUTION | 34,662 | 120 | 286 | 114 | 7 | 3 | 58 | 32 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 142 | 332 | 137 | 9 | 4 | 80 | 54 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 142 | 332 | 137 | 9 | 4 | 80 | 54 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 3,762 | 24,661 | 377,121 | 202,113 | 62,814 | 50,107 | 34,224 | 17,795 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 4,552 | 20,514 | 552,962 | 475,549 | 77,452 | 17,929 | 11,545 | 16,733 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 8,314 | 45,175 | 930,083 | 677,662 | 140,266 | 68,035 | 45,769 | 34,528 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | GENERATOR BACKUP SVC | 114 | 0 | 1 | 13 | 10 | 3 | 1 | 0 | 1 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 43 | 214 | 3,276 | 2,465 | 739 | 177 | 110 | 160 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 6 | 28 | 434 | 326 | 98 | 23 | 15 | 21 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | HAMPTON ENERGY ADDER | 134 | 0 | 1 | 15 | 12 | 3 | 1 | 1 | 1 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 42 | 208 | 3,175 | 2,389 | 716 | 171 | 107 | 155 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 2 | 9 | 139 | 105 | 31 | 8 | 5 | 7 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 8 | 47 | 611 | 345 | 184 | 0 | 0 | 0 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 4,637 | 20,936 | 559,413 | 480,403 | 78,907 | 18,277 | 11,762 | 17,048 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 3,778 | 24,747 | 378,335 | 202,912 | 63,133 | 50,140 | 34,245 | 17,825 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 8,415 | 45,683 | 937,748 | 683,315 | 142,040 | 68,416 | 46,007 | 34,873 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 0 | 14 | 13 | 1 | 9 | 26 | 121 | 97 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 1 | 44 | 27 | 0 | 27 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 6 | 32 | 418 | 236 | 125 | 0 | 0 | 0 |
| 33 | TRANSMISSION | 33 | 0 | 0 | 3 | 2 | 1 | 0 | 0 | 0 |
| 34 | DISTRIBUTION | 34,662 | 27 | 177 | 2,131 | 546 | 610 | 1,079 | 607 | 159 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 33 | 209 | 2,552 | 784 | 736 | 1,079 | 607 | 159 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 33 | 209 | 2,552 | 784 | 736 | 1,079 | 607 | 159 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,822,899 | 8,357 | 129,697 | 582 | 5,976 | 923 | 942 | 3,822,899 | 0 |
| 2 | RETAIL FUEL REVENUE | 3,389,947 | 3,470 | 183,158 | 2,284 | 5,454 | 929 | 270 | 3,389,947 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 7,212,847 | 11,827 | 312,855 | 2,865 | 11,431 | 1,853 | 1,213 | 7,212,847 | 0 |
| 4 | SCG CAPACITY REV. CREDIT | 17 | 0 | 1 | 0 | 0 | 0 | 0 | 17 | 0 |
| 5 | SCG REVENUE TO ALL OTHER | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 6 | GENERATOR BACKUP SVC | 114 | 0 | 7 | 0 | 0 | 0 | 0 | 114 | 0 |
| 7 | ECONOMY ENERGY FUEL REV | 28,681 | 33 | 1,862 | 23 | 51 | 8 | 3 | 28,669 | 12 |
| 8 | ECONOMY ENERGY OTHER REV | 4,157 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,157 |
| 9 | ECONOMY ENERGY RETAIL REV | 3,797 | 4 | 246 | 3 | 7 | 1 | 0 | 3,795 | 2 |
| 10 | WHOLESALE BLOCK FUEL REVENUE | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,101 |
| 11 | WHOLESALE BLOCK VOM REVENUE | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,317 |
| 12 | WHOLESALE BLOCK CAPACITY REV | 154,060 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 154,060 |
| 13 | DALTON FUEL REVENUE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,335 |
| 14 | DALTON VOM REVENUE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,149 |
| 15 | DALTON CAPACITY REVENUE | 14,699 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,699 |
| 16 | HAMPTON FUEL REVENUE | 1,259 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,259 |
| 17 | HAMPTON CAPACITY REVENUE | 1,106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,106 |
| 18 | HAMPTON ENERGY ADDER | 134 | 0 | 9 | 0 | 0 | 0 | 0 | 134 | 0 |
| 19 | POWER POOL FUEL REVENUE | 27,794 | 32 | 1,804 | 22 | 50 | 8 | 3 | 27,782 | 12 |
| 20 | PUR POWER VOM REVENUE | 1,219 | 1 | 79 | 1 | 2 | 0 | 0 | 1,218 | 1 |
| 21 | PUR POWER CAPACITY REVENUE | 6,811 | 5 | 310 | 4 | 13 | 2 | 0 | 6,807 | 4 |
| 22 | TOTAL FUEL REVENUE | 3,704,117 | 3,535 | 186,824 | 2,329 | 5,555 | 945 | 276 | 3,446,398 | 257,719 |
| 23 | TOTAL OTHER REVENUE | 4,035,483 | 8,367 | 130,349 | 590 | 5,998 | 926 | 942 | 3,834,984 | 200,499 |
| 24 | TOTAL SALES OF ELECTRICITY | 7,739,601 | 11,902 | 317,173 | 2,918 | 11,554 | 1,872 | 1,219 | 7,281,383 | 458,218 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 25 | ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | ACCOUNT 450 - LATE PAYMENT | 16,233 | 78 | 3 | 13 | 13 | 2 | 2 | 16,233 | 0 |
| 31 | ACCOUNT 451 - MISC. SERVICE | 48,363 | 238 | 5 | 0 | 37 | 5 | 5 | 48,363 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 32 | PRODUCTION | 4,654 | 3 | 212 | 3 | 9 | 1 | 0 | 4,651 | 3 |
| 33 | TRANSMISSION | 33 | 0 | 2 | 0 | 0 | 0 | 0 | 33 | 0 |
| 34 | DISTRIBUTION | 34,662 | 43 | 625 | 18 | 170 | 20 | 9 | 34,653 | 9 |
| 35 | ACCOUNT 454 - RENT | 39,349 | 46 | 839 | 21 | 179 | 21 | 9 | 39,337 | 12 |
| 36 | UNIT POWER SALES | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 37 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL ACCOUNT 454 - RENT | 39,358 | 46 | 839 | 21 | 179 | 21 | 9 | 39,337 | 21 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 42,074 | 289 | 2,177 | 4,698 | 15,514 | 4,128 | 196 |
| 41 | TSA - SCHERER 4 | 21,153 | 9,514 | 65 | 492 | 1,062 | 3,506 | 933 | 44 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 226 | 2 | 12 | 25 | 83 | 22 | 1 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 202 | 1 | 10 | 22 | 74 | 20 | 1 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 1,814 | 12 | 136 | 150 | 362 | 78 | 3 |
| 45 | LAKE RENTS | 1,919 | 874 | 6 | 45 | 97 | 321 | 84 | 4 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 68 | 0 | 3 | 8 | 25 | 7 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (405) | (3) | (21) | (45) | (149) | (40) | (2) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 1,819 | 12 | 137 | 151 | 363 | 78 | 3 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 22 | 0 | 1 | 2 | 7 | 2 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 8 | 0 | 0 | 1 | 3 | 1 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 289 | 2 | 15 | 32 | 106 | 28 | 1 |
| 57 | MATERIALS & SUPPLIES | 239 | 116 | 1 | 7 | 12 | 37 | 9 | 0 |
| 58 | REVENUE | 2,224 | 829 | 6 | 57 | 107 | 352 | 97 | 4 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 1,234 | 9 | 79 | 151 | 495 | 134 | 5 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 57,451 | 393 | 3,071 | 6,322 | 20,604 | 5,447 | 255 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 135,486 | 957 | 8,797 | 10,023 | 26,351 | 6,518 | 297 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 2,857,607 | 20,448 | 194,085 | 358,958 | 1,178,777 | 324,931 | 12,345 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 440 | 918 | 470 | 30 | 10 | 494 | 403 |
| 41 | TSA - SCHERER 4 | 21,153 | 99 | 207 | 106 | 7 | 2 | 112 | 91 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 2 | 5 | 3 | 0 | 0 | 3 | 2 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 11 | 26 | 10 | 1 | 0 | 5 | 3 |
| 45 | LAKE RENTS | 1,919 | 9 | 19 | 10 | 1 | 0 | 9 | 9 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 47 | MISCELLANEOUS - TRAN | (901) | (4) | (9) | (5) | 0 | 0 | (5) | (4) |
| 48 | MISCELLANEOUS - DIST | 3,197 | 11 | 26 | 11 | 1 | 0 | 5 | 3 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 3 | 6 | 3 | 0 | 0 | 3 | 3 |
| 57 | MATERIALS & SUPPLIES | 239 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 58 | REVENUE | 2,224 | 11 | 20 | 11 | 1 | 0 | 12 | 9 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 15 | 28 | 15 | 1 | 0 | 16 | 13 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 586 | 1,225 | 623 | 41 | 12 | 642 | 523 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 775 | 1,732 | 772 | 50 | 16 | 722 | 577 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 35,816 | 66,685 | 37,984 | 3,754 | 776 | 39,776 | 29,380 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 115 | 633 | 8,872 | 4,747 | 2,478 | 1 | 0 | 1 |
| 41 | TSA - SCHERER 4 | 21,153 | 26 | 143 | 2,005 | 1,073 | 560 | 0 | 0 | 0 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 1 | 3 | 47 | 25 | 13 | 0 | 0 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 1 | 3 | 42 | 23 | 12 | 0 | 0 | 0 |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 2 | 16 | 196 | 50 | 56 | 99 | 56 | 15 |
| 45 | LAKE RENTS | 1,919 | 2 | 13 | 172 | 97 | 52 | 0 | 0 | 0 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 0 | 1 | 13 | 7 | 4 | 0 | 0 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (1) | (6) | (85) | (46) | (24) | 0 | 0 | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 2 | 16 | 197 | 50 | 56 | 100 | 56 | 15 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 0 | 4 | 2 | 1 | 0 | 0 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 1 | 4 | 57 | 32 | 17 | 0 | 0 | 0 |
| 57 | MATERIALS & SUPPLIES | 239 | 0 | 2 | 20 | 10 | 6 | 1 | 1 | 0 |
| 58 | REVENUE | 2,224 | 3 | 14 | 287 | 209 | 43 | 21 | 14 | 11 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 4 | 20 | 364 | 251 | 66 | 22 | 15 | 11 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 152 | 842 | 11,828 | 6,280 | 3,274 | 222 | 127 | 42 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 186 | 1,109 | 14,420 | 7,065 | 4,046 | 1,327 | 855 | 298 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 8,601 | 46,792 | 952,168 | 690,380 | 146,086 | 69,743 | 46,862 | 35,171 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 40 | OPEN ACCESS TRAN. TARIFF | 93,587 | 67 | 4,518 | 56 | 174 | 27 | 6 | 93,536 | 51 |
| 41 | TSA - SCHERER 4 | 21,153 | 15 | 1,021 | 13 | 39 | 6 | 1 | 21,142 | 11 |
| 42 | TRANS ELEC REV PRIMARY SALE | 500 | 0 | 24 | 0 | 1 | 0 | 0 | 500 | 0 |
| 43 | SPARE EQUIP. CHG. TRAN. | 446 | 0 | 22 | 0 | 1 | 0 | 0 | 446 | (0) |
| 44 | SPARE EQUIP. CHG. DIST. | 3,184 | 4 | 57 | 2 | 16 | 2 | 1 | 3,183 | 1 |
| 45 | LAKE RENTS | 1,919 | 1 | 87 | 1 | 4 | 1 | 0 | 1,918 | 1 |
| 46 | SALE OF NATURAL RESOURCES | 148 | 0 | 7 | 0 | 0 | 0 | 0 | 148 | 0 |
| 47 | MISCELLANEOUS - TRAN | (901) | (1) | (43) | (1) | (2) | 0 | 0 | (901) | 0 |
| 48 | MISCELLANEOUS - DIST | 3,197 | 4 | 58 | 2 | 16 | 2 | 1 | 3,195 | 2 |
| 49 | MEAG PCA ADMIN FEE - CREDIT | 43 | 0 | 2 | 0 | 0 | 0 | 0 | 43 | 0 |
| 50 | MEAG PCA ADMIN FEE - OTHER | 29 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 51 | DALTON PCA ADMIN FEE - CREDIT | 16 | 0 | 1 | 0 | 0 | 0 | 0 | 16 | (0) |
| 52 | DALTON PCA ADMIN FEE - OTHER | 10 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 53 | UNIT POWER SALES | 25,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,465 |
| 54 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 56 | FUEL INVENTORY | 632 | 0 | 29 | 0 | 1 | 0 | 0 | 632 | (0) |
| 57 | MATERIALS & SUPPLIES | 239 | 0 | 10 | 0 | 1 | 0 | 0 | 239 | (0) |
| 58 | REVENUE | 2,224 | 4 | 96 | 1 | 4 | 1 | 0 | 2,224 | 0 |
| 59 | TOTAL SALES TAX COL. FEE | 3,095 | 4 | 135 | 1 | 6 | 1 | 0 | 3,095 | 0 |
| 60 | TOTAL ACCOUNT 456 | 151,891 | 94 | 5,889 | 74 | 255 | 39 | 9 | 126,322 | 25,570 |
| 61 | TOTAL OTHER OPERATING REVENUE | 255,845 | 456 | 6,736 | 108 | 484 | 67 | 25 | 230,255 | 25,591 |
| 62 | TOTAL OPERATING REVENUE | 7,995,446 | 12,358 | 323,909 | 3,026 | 12,038 | 1,939 | 1,244 | 7,511,637 | 483,809 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 5 | (C) | Direct assignment to Total All Other Service. |
| 6 | (D) | Allocated per Energy at Generation from Schedule 2.60. |
| 7 | (D) | |
| 8 | (C) | |
| 9 | (D) | |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (C) | |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (C) | |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (D) | |
| 19 | (D) | |
| 20 | (D) | |
| 21 | (B) | |
| 26 | (E) | Direct assignment to Unit Power Sales. |
| 27 | (F) | Direct assignment to City of Dalton. |
| 28 | (G) | Direct assignment to Wholesale Block Power Sales. |
| 30 | (H) | Allocated per the average number of customers from Schedule 2.60. |
| 31 | (I) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 32 | (J) | Allocated per Production Gross Plant from Schedule 2.00. |
| 33 | (K) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 34 | (L) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 36 | (E) | |
| 37 | (F) | |
| 38 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 40 | (M) | Allocated per Transmission Plant from Schedule 2.00. |
| 41 | (M) | |
| 42 | (M) | |
| 43 | (M) | |
| 44 | (N) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 45 | (O) | Allocated per Hydro Land from Schedule 2.00. |
| 46 | (O) | |
| 47 | (M) | |
| 48 | (N) | |
| 49 | (B) | |
| 50 | (C) | |
| 51 | (B) | |
| 52 | (C) | |
| 53 | (C) | |
| 54 | (C) | |
| 55 | (C) | |
| 56 | (P) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 57 | (Q) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 58 | (R) | Allocated per Total Retail Revenue from Sales. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 1,103,776 | 7,877 | 51,098 | 128,950 | 503,035 | 157,503 | 6,675 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 83,617 | 594 | 3,753 | 9,422 | 36,653 | 11,455 | 488 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (16,296) | (113) | (810) | (1,825) | (6,342) | (1,770) | (77) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 1,171,097 | 8,358 | 54,041 | 136,547 | 533,346 | 167,188 | 7,086 |
| 12 | DEMAND COMPONENT | 438,956 | 199,559 | 1,369 | 10,326 | 22,282 | 73,526 | 19,293 | 856 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (955) | (7) | (49) | (107) | (352) | (92) | (4) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 198,604 | 1,362 | 10,277 | 22,175 | 73,174 | 19,201 | 852 |
| 19 | GENERATION EXPENSE | 4,111,794 | 1,369,701 | 9,720 | 64,318 | 158,722 | 606,520 | 186,389 | 7,938 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 1,369,701 | 9,720 | 64,318 | 158,722 | 606,520 | 186,389 | 7,938 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 193,329 | 1,326 | 10,003 | 21,587 | 71,230 | 18,691 | 830 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 3,380 | 24 | 152 | 381 | 1,482 | 463 | 20 |
| 26 | PURCHASED POWER | 434,354 | 196,709 | 1,350 | 10,155 | 21,968 | 72,712 | 19,154 | 850 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 196,709 | 1,350 | 10,155 | 21,968 | 72,712 | 19,154 | 850 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 3,719 | 26 | 192 | 415 | 1,369 | 359 | 16 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 3,719 | 26 | 192 | 415 | 1,369 | 359 | 16 |
| 36 | ACCOUNT 557 | 22,006 | 10,007 | 69 | 518 | 1,117 | 3,686 | 967 | 43 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 13,726 | 95 | 710 | 1,532 | 5,055 | 1,326 | 59 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 1,580,136 | 11,165 | 75,183 | 182,222 | 684,287 | 206,869 | 8,847 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 1,580,136 | 11,165 | 75,183 | 182,222 | 684,287 | 206,869 | 8,847 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 14,920 | 23,867 | 15,536 | 1,715 | 366 | 22,604 | 17,630 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 1,104 | 1,754 | 1,078 | 134 | 27 | 1,602 | 1,443 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (182) | (352) | (187) | (16) | (4) | (213) | (201) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 15,842 | 25,269 | 16,427 | 1,833 | 389 | 23,993 | 18,872 |
| 12 | DEMAND COMPONENT | 438,956 | 2,064 | 4,354 | 2,173 | 148 | 50 | 2,091 | 2,043 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (10) | (21) | (10) | (1) | 0 | (10) | (10) |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 2,054 | 4,333 | 2,163 | 147 | 50 | 2,081 | 2,033 |
| 19 | GENERATION EXPENSE | 4,111,794 | 17,896 | 29,602 | 18,590 | 1,980 | 439 | 26,074 | 20,905 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 17,896 | 29,602 | 18,590 | 1,980 | 439 | 26,074 | 20,905 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 2,000 | 4,218 | 2,106 | 143 | 48 | 2,025 | 1,979 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 45 | 71 | 44 | 5 | 1 | 65 | 58 |
| 26 | PURCHASED POWER | 434,354 | 2,045 | 4,289 | 2,150 | 148 | 49 | 2,090 | 2,037 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 2,045 | 4,289 | 2,150 | 148 | 49 | 2,090 | 2,037 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 38 | 81 | 40 | 3 | 1 | 39 | 38 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 38 | 81 | 40 | 3 | 1 | 39 | 38 |
| 36 | ACCOUNT 557 | 22,006 | 103 | 218 | 109 | 7 | 2 | 105 | 102 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 141 | 299 | 149 | 10 | 3 | 144 | 140 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 20,082 | 34,190 | 20,889 | 2,138 | 491 | 28,308 | 23,082 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 20,082 | 34,190 | 20,889 | 2,138 | 491 | 28,308 | 23,082 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 4,637 | 20,936 | 559,413 | 480,403 | 78,907 | 18,277 | 11,762 | 17,048 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 337 | 1,683 | 25,721 | 19,350 | 5,798 | 1,386 | 864 | 1,255 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (51) | (270) | (3,748) | (2,394) | (1,015) | (80) | (50) | (72) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 27,429 | 10,796 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 4,923 | 22,349 | 608,814 | 508,155 | 83,690 | 19,583 | 12,576 | 18,231 |
| 12 | DEMAND COMPONENT | 438,956 | 546 | 3,003 | 39,391 | 22,238 | 11,831 | 0 | 0 | 0 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (3) | (14) | (189) | (106) | (57) | 0 | 0 | 0 |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 1,197 | 904 | 0 | 0 | 0 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 543 | 2,989 | 40,399 | 23,036 | 11,774 | 0 | 0 | 0 |
| 19 | GENERATION EXPENSE | 4,111,794 | 5,466 | 25,338 | 649,213 | 531,191 | 95,464 | 19,583 | 12,576 | 18,231 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 5,466 | 25,338 | 649,213 | 531,191 | 95,464 | 19,583 | 12,576 | 18,231 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 529 | 2,909 | 38,161 | 21,544 | 11,461 | 0 | 0 | 0 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 14 | 68 | 1,040 | 782 | 234 | 56 | 35 | 51 |
| 26 | PURCHASED POWER | 434,354 | 543 | 2,977 | 39,201 | 22,326 | 11,695 | 56 | 35 | 51 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 543 | 2,977 | 39,201 | 22,326 | 11,695 | 56 | 35 | 51 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 10 | 56 | 734 | 414 | 220 | 0 | 0 | 0 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 10 | 56 | 734 | 414 | 220 | 0 | 0 | 0 |
| 36 | ACCOUNT 557 | 22,006 | 27 | 151 | 1,975 | 1,115 | 593 | 0 | 0 | 0 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 37 | 207 | 2,709 | 1,529 | 813 | 0 | 0 | 0 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 6,046 | 28,522 | 691,123 | 555,046 | 107,972 | 19,639 | 12,611 | 18,282 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 6,046 | 28,522 | 691,123 | 555,046 | 107,972 | 19,639 | 12,611 | 18,282 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,447,681 | 3,535 | 186,824 | 2,329 | 5,555 | 945 | 276 | 3,446,398 | 1,283 |
| 2 | VARIABLE O&M EXPENSE | 225,157 | 260 | 14,616 | 179 | 402 | 67 | 20 | 225,062 | 95 |
| 3 | REMOVE INCREMENTAL RTP | (38,224) | (33) | (1,993) | (26) | (71) | (11) | (3) | (38,205) | (19) |
| 4 | ASSIGN INCREMENTAL RTP | 38,224 | 0 | 0 | 0 | 0 | 0 | 0 | 38,224 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 232,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 232,101 |
| 6 | WHOLESALE BLOCKS VOM EXP | 24,317 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,317 |
| 7 | DALTON FUEL EXPENSE | 24,335 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24,335 |
| 8 | DALTON VOM EXPENSE | 2,149 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,149 |
| 9 | UPS FUEL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,955,740 | 3,762 | 199,447 | 2,482 | 5,886 | 1,001 | 293 | 3,671,480 | 284,261 |
| 12 | DEMAND COMPONENT | 438,956 | 319 | 20,011 | 265 | 823 | 127 | 27 | 438,715 | 241 |
| 13 | REMOVE INCREMENTAL RTP | (2,101) | (2) | (96) | (1) | (4) | (1) | 0 | (2,101) | 0 |
| 14 | ASSIGN INCREMENTAL RTP | 2,101 | 0 | 0 | 0 | 0 | 0 | 0 | 2,101 | 0 |
| 15 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON | 2,337 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,337 |
| 17 | WHOLESALE BLOCK POWER SALES | 23,540 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,540 |
| 18 | TOTAL DEMAND COMPONENT | 464,833 | 317 | 19,915 | 264 | 819 | 126 | 27 | 438,715 | 26,118 |
| 19 | GENERATION EXPENSE | 4,111,794 | 4,079 | 219,362 | 2,746 | 6,705 | 1,127 | 320 | 4,110,195 | 1,600 |
| 20 | UPS GENERATION EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON GENERATION EXPENSE | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,821 |
| 22 | WHOLESALE BLOCKS GEN. EXP. | 279,958 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 279,958 |
| 23 | TOTAL GENERATION EXPENSE | 4,420,573 | 4,079 | 219,362 | 2,746 | 6,705 | 1,127 | 320 | 4,110,195 | 310,379 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 24 | DEMAND COMPONENT | 425,250 | 309 | 19,386 | 257 | 797 | 123 | 26 | 425,017 | 233 |
| 25 | ENERGY RELATED (EXCL FUEL) | 9,104 | 11 | 591 | 7 | 16 | 3 | 1 | 9,100 | 4 |
| 26 | PURCHASED POWER | 434,354 | 320 | 19,977 | 264 | 813 | 126 | 27 | 434,117 | 237 |
| 27 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | WHOLESALE BLOCK POWER SALES | 10,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,576 |
| 30 | TOTAL ACCOUNT 555 (EXCL FUEL) | 444,930 | 320 | 19,977 | 264 | 813 | 126 | 27 | 434,117 | 10,813 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 31 | ACCOUNT 556 | 8,176 | 6 | 373 | 5 | 15 | 2 | 1 | 8,172 | 4 |
| 32 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 556 | 8,176 | 6 | 373 | 5 | 15 | 2 | 1 | 8,172 | 4 |
| 36 | ACCOUNT 557 | 22,006 | 16 | 1,003 | 13 | 41 | 6 | 1 | 21,994 | 12 |
| 37 | TOTAL OTHER PRODUCTION | 30,182 | 22 | 1,376 | 18 | 56 | 8 | 2 | 30,166 | 16 |
| 38 | PRODUCTION EXPENSE | 4,576,330 | 4,421 | 240,715 | 3,028 | 7,574 | 1,261 | 349 | 4,574,478 | 1,853 |
| 39 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | DALTON | 28,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,821 |
| 41 | WHOLESALE BLOCK POWER SALES | 290,534 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 290,534 |
| 42 | TOTAL PRODUCTION EXPENSE | 4,895,685 | 4,421 | 240,715 | 3,028 | 7,574 | 1,261 | 349 | 4,574,478 | 321,208 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 5,167 | 36 | 267 | 577 | 1,904 | 503 | 23 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 8,412 | 58 | 435 | 939 | 3,099 | 813 | 36 |
| 45 | 562-STATION EXPENSE | 1,419 | 645 | 4 | 33 | 72 | 238 | 62 | 3 |
| 46 | 563-OVERHEAD LINES | 524 | 235 | 2 | 12 | 26 | 86 | 23 | 1 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (473) | (3) | (25) | (53) | (175) | (46) | (2) |
| 49 | 566-MISCELLANEOUS | 5,375 | 2,415 | 17 | 125 | 270 | 891 | 237 | 11 |
| 50 | 567-RENTS | 9,265 | 4,158 | 29 | 215 | 465 | 1,535 | 409 | 20 |
| 51 | TOTAL OPERATIONS | 45,465 | 20,559 | 143 | 1,062 | 2,296 | 7,578 | 2,001 | 92 |
| | MAINTENANCE | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 6,139 | 42 | 318 | 686 | 2,264 | 603 | 28 |
| 53 | 569-STRUCTURES | 1,451 | 659 | 5 | 34 | 74 | 243 | 64 | 3 |
| 54 | 570-STATION EXPENSE | 20,051 | 9,113 | 63 | 471 | 1,017 | 3,357 | 882 | 39 |
| 55 | 571-OVERHEAD LINES | 40,125 | 17,912 | 123 | 927 | 2,001 | 6,609 | 1,773 | 88 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 33,823 | 233 | 1,750 | 3,778 | 12,473 | 3,322 | 158 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 54,382 | 376 | 2,812 | 6,074 | 20,051 | 5,323 | 250 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (11,630) | (81) | (601) | (1,299) | (4,288) | (1,139) | (54) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (1,340) | (9) | (69) | (150) | (495) | (130) | (6) |
| 63 | REMOVE DALTON EXPENSE | (2) | (1) | 0 | (1) | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | (22) | 0 | (1) | (2) | (7) | (2) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 41,389 | 286 | 2,140 | 4,623 | 15,261 | 4,052 | 190 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 41,389 | 286 | 2,140 | 4,623 | 15,261 | 4,052 | 190 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 6,555 | 50 | 973 | 892 | 1,507 | 254 | 10 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 8,779 | 78 | 411 | 876 | 2,907 | 738 | 30 |
| 72 | 582 - STATION EXPENSE | 1,813 | 815 | 6 | 42 | 91 | 300 | 80 | 4 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2,654 | 21 | 171 | 150 | 342 | 75 | 3 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 5,067 | 44 | 255 | 462 | 1,475 | 365 | 15 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 16,637 | 123 | 5,468 | 4,113 | 3,725 | 69 | 1 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2,244 | 17 | 181 | 77 | 45 | 1 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 13,918 | 94 | 1,047 | 1,151 | 2,776 | 600 | 24 |
| 79 | 589 - RENTS | 3,417 | 1,946 | 13 | 146 | 161 | 388 | 84 | 3 |
| 80 | TOTAL OPERATIONS | 111,214 | 58,615 | 446 | 8,694 | 7,973 | 13,465 | 2,266 | 90 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 54 | 113 | 57 | 4 | 1 | 57 | 51 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 87 | 184 | 92 | 6 | 2 | 88 | 86 |
| 45 | 562-STATION EXPENSE | 1,419 | 7 | 14 | 7 | 0 | 0 | 7 | 7 |
| 46 | 563-OVERHEAD LINES | 524 | 2 | 5 | 3 | 0 | 0 | 3 | 2 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (5) | (10) | (5) | 0 | 0 | (5) | (5) |
| 49 | 566-MISCELLANEOUS | 5,375 | 25 | 53 | 27 | 2 | 1 | 28 | 23 |
| 50 | 567-RENTS | 9,265 | 44 | 91 | 47 | 3 | 1 | 49 | 40 |
| 51 | TOTAL OPERATIONS | 45,465 | 214 | 450 | 228 | 15 | 5 | 227 | 204 |
| | MAINTENANCE | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 64 | 134 | 69 | 4 | 1 | 73 | 59 |
| 53 | 569-STRUCTURES | 1,451 | 7 | 14 | 7 | 0 | 0 | 7 | 7 |
| 54 | 570-STATION EXPENSE | 20,051 | 94 | 199 | 99 | 7 | 2 | 96 | 93 |
| 55 | 571-OVERHEAD LINES | 40,125 | 189 | 391 | 203 | 13 | 4 | 225 | 165 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 354 | 738 | 378 | 24 | 7 | 401 | 324 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 568 | 1,188 | 606 | 39 | 12 | 628 | 528 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (122) | (254) | (130) | (8) | (3) | (135) | (113) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (14) | (29) | (15) | (1) | 0 | (14) | (14) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 432 | 905 | 461 | 30 | 9 | 479 | 401 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 432 | 905 | 461 | 30 | 9 | 479 | 401 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 46 | 144 | 39 | 2 | 1 | 18 | 7 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 91 | 179 | 92 | 7 | 2 | 52 | 11 |
| 72 | 582 - STATION EXPENSE | 1,813 | 9 | 18 | 9 | 1 | 0 | 9 | 7 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 11 | 25 | 10 | 1 | 0 | 4 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 46 | 92 | 46 | 3 | 1 | 24 | 6 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 113 | 589 | 59 | 0 | 0 | 3 | 1 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 2 | 7 | 0 | 0 | 0 | 0 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 85 | 201 | 80 | 5 | 2 | 41 | 23 |
| 79 | 589 - RENTS | 3,417 | 12 | 28 | 11 | 1 | 0 | 6 | 3 |
| 80 | TOTAL OPERATIONS | 111,214 | 415 | 1,283 | 346 | 20 | 6 | 157 | 59 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 14 | 78 | 1,053 | 579 | 305 | 0 | 0 | 0 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 23 | 127 | 1,660 | 937 | 499 | 0 | 0 | 0 |
| 45 | 562-STATION EXPENSE | 1,419 | 2 | 10 | 128 | 71 | 38 | 0 | 0 | 0 |
| 46 | 563-OVERHEAD LINES | 524 | 1 | 4 | 51 | 27 | 14 | 0 | 0 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (1) | (7) | (94) | (53) | (28) | 0 | 0 | 0 |
| 49 | 566-MISCELLANEOUS | 5,375 | 7 | 36 | 510 | 273 | 142 | 0 | 0 | 0 |
| 50 | 567-RENTS | 9,265 | 11 | 63 | 882 | 470 | 245 | 0 | 0 | 0 |
| 51 | TOTAL OPERATIONS | 45,465 | 57 | 311 | 4,190 | 2,304 | 1,215 | 0 | 0 | 0 |
| | MAINTENANCE | | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 17 | 92 | 1,300 | 694 | 361 | 0 | 0 | 0 |
| 53 | 569-STRUCTURES | 1,451 | 2 | 10 | 131 | 73 | 39 | 0 | 0 | 0 |
| 54 | 570-STATION EXPENSE | 20,051 | 25 | 137 | 1,807 | 1,010 | 540 | 0 | 0 | 0 |
| 55 | 571-OVERHEAD LINES | 40,125 | 49 | 270 | 3,923 | 2,045 | 1,051 | 0 | 0 | 0 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 93 | 509 | 7,161 | 3,822 | 1,991 | 0 | 0 | 0 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 150 | 820 | 11,351 | 6,126 | 3,206 | 0 | 0 | 0 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (32) | (175) | (2,431) | (1,310) | (685) | 0 | 0 | 0 |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 14,757 | 11,074 | 0 | 0 | 0 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (4) | (20) | (265) | (150) | (80) | 0 | 0 | 0 |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | 0 | (4) | (2) | (1) | 0 | 0 | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 114 | 625 | 23,408 | 15,738 | 2,440 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 114 | 625 | 23,408 | 15,738 | 2,440 | 0 | 0 | 0 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 8 | 70 | 677 | 156 | 193 | 340 | 186 | 48 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 22 | 128 | 2,084 | 448 | 528 | 156 | 99 | 144 |
| 72 | 582 - STATION EXPENSE | 1,813 | 2 | 12 | 175 | 87 | 48 | 1 | 1 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 2 | 15 | 204 | 39 | 56 | 20 | 25 | 27 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 11 | 65 | 1,019 | 212 | 263 | 80 | 55 | 77 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 1,573 | 806 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 3 | 195 | 172 | 12 | 142 | 0 | 0 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 0 | 2 | 3 | 0 | 2 | 0 | 0 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 19 | 125 | 1,503 | 385 | 430 | 761 | 428 | 112 |
| 79 | 589 - RENTS | 3,417 | 3 | 17 | 210 | 54 | 60 | 106 | 60 | 16 |
| 80 | TOTAL OPERATIONS | 111,214 | 70 | 629 | 6,047 | 1,393 | 1,722 | 3,037 | 1,660 | 425 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 43 | 560-SUPERVISION | 11,424 | 8 | 535 | 7 | 21 | 3 | 1 | 11,418 | 6 |
| 44 | 561-LOAD DISPATCHING | 18,501 | 13 | 843 | 11 | 35 | 5 | 1 | 18,491 | 10 |
| 45 | 562-STATION EXPENSE | 1,419 | 1 | 65 | 1 | 3 | 0 | 0 | 1,418 | 1 |
| 46 | 563-OVERHEAD LINES | 524 | 0 | 26 | 0 | 1 | 0 | 0 | 524 | 0 |
| 47 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | 565-TRANS. BY OTHERS | (1,043) | (1) | (48) | (1) | (2) | 0 | 0 | (1,042) | (1) |
| 49 | 566-MISCELLANEOUS | 5,375 | 4 | 260 | 3 | 10 | 2 | 0 | 5,372 | 3 |
| 50 | 567-RENTS | 9,265 | 7 | 449 | 6 | 17 | 3 | 1 | 9,260 | 5 |
| 51 | TOTAL OPERATIONS | 45,465 | 32 | 2,130 | 27 | 85 | 13 | 3 | 45,441 | 24 |
| | MAINTENANCE | | | | | | | | | |
| 52 | 568-SUPERVISION | 13,667 | 10 | 662 | 8 | 26 | 4 | 1 | 13,659 | 8 |
| 53 | 569-STRUCTURES | 1,451 | 1 | 66 | 1 | 3 | 0 | 0 | 1,450 | 1 |
| 54 | 570-STATION EXPENSE | 20,051 | 15 | 917 | 12 | 38 | 6 | 1 | 20,040 | 11 |
| 55 | 571-OVERHEAD LINES | 40,125 | 29 | 2,002 | 24 | 74 | 11 | 2 | 40,103 | 22 |
| 56 | 572-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | 573-MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL MAINTENANCE | 75,294 | 55 | 3,647 | 45 | 141 | 21 | 4 | 75,252 | 42 |
| 59 | TOTAL TRANSMISSION EXPENSE | 120,759 | 87 | 5,777 | 72 | 226 | 34 | 7 | 120,693 | 66 |
| 60 | REMOVE INCREMENTAL RTP | (25,832) | (19) | (1,237) | (15) | (48) | (7) | (2) | (25,818) | (14) |
| 61 | ASSIGN INCREMENTAL RTP | 25,832 | 0 | 0 | 0 | 0 | 0 | 0 | 25,832 | 0 |
| 62 | REMOVE UPS EXPENSE | (2,953) | (2) | (135) | (2) | (6) | (1) | 0 | (2,951) | (2) |
| 63 | REMOVE DALTON EXPENSE | (2) | 0 | 0 | 0 | 0 | 0 | 0 | (2) | 0 |
| 64 | REMOVE WHOLESALE BLOCKS EXP. | (43) | 0 | (2) | 0 | 0 | 0 | 0 | (43) | 0 |
| 65 | TRANSMISSION EXPENSE | 117,761 | 66 | 4,403 | 55 | 172 | 26 | 5 | 117,711 | 50 |
| 66 | UNIT POWER SALES | 2,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,953 |
| 67 | DALTON | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 68 | WHOLESALE BLOCK POWER SALES | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 43 |
| 69 | TOTAL TRANSMISSION EXPENSE | 120,759 | 66 | 4,403 | 55 | 172 | 26 | 5 | 117,711 | 3,048 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 70 | 580 - SUPERVISION & ENG. | 12,445 | 11 | 171 | 5 | 65 | 9 | 5 | 12,442 | 3 |
| 71 | 581 - LOAD DISPATCHING | 18,532 | 13 | 451 | 11 | 161 | 17 | 7 | 18,522 | 10 |
| 72 | 582 - STATION EXPENSE | 1,813 | 1 | 87 | 1 | 4 | 1 | 0 | 1,812 | 1 |
| 73 | 583 - OVERHEAD LINES | 3,938 | 11 | 45 | 3 | 19 | 2 | 1 | 3,937 | 1 |
| 74 | 584 - UNDERGROUND LINES | 10,018 | 10 | 221 | 6 | 81 | 8 | 4 | 10,013 | 5 |
| 75 | 585 - STREET LIGHTING | 2,379 | 0 | 0 | 0 | 0 | 0 | 0 | 2,379 | 0 |
| 76 | 586 - METER EXPENSE | 31,632 | 0 | 51 | 0 | 111 | 29 | 16 | 31,632 | 0 |
| 77 | 587 - CUST. INSTALLATION | 2,598 | 14 | 0 | 0 | 3 | 0 | 0 | 2,598 | 0 |
| 78 | 588 - MISCELLANEOUS | 24,442 | 31 | 441 | 13 | 120 | 14 | 7 | 24,436 | 6 |
| 79 | 589 - RENTS | 3,417 | 4 | 62 | 2 | 17 | 2 | 1 | 3,416 | 1 |
| 80 | TOTAL OPERATIONS | 111,214 | 95 | 1,529 | 41 | 581 | 82 | 41 | 111,187 | 27 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 9,674 | 77 | 688 | 686 | 1,624 | 359 | 14 |
| 82 | 591 - STRUCTURES | 227 | 105 | 1 | 5 | 11 | 38 | 10 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 4,556 | 32 | 234 | 506 | 1,671 | 445 | 22 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 57,942 | 459 | 3,740 | 3,267 | 7,459 | 1,635 | 62 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 8,062 | 70 | 406 | 735 | 2,348 | 581 | 23 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 1,948 | 15 | 140 | 191 | 536 | 102 | 3 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 2,482 | 18 | 816 | 614 | 556 | 10 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 84,769 | 672 | 6,029 | 6,010 | 14,232 | 3,142 | 124 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 143,384 | 1,118 | 14,723 | 13,983 | 27,697 | 5,408 | 214 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4,336 | 32 | 322 | 143 | 85 | 8 | 0 |
| 93 | 902 - METER READING | 27,007 | 23,645 | 175 | 1,755 | 778 | 448 | 8 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 80,720 | 598 | 5,993 | 2,666 | 1,618 | 219 | 6 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 28,200 | 209 | 2,092 | 925 | 533 | 9 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 75 | 1 | 5 | 2 | 1 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 136,976 | 1,015 | 10,167 | 4,514 | 2,685 | 244 | 6 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 11,690 | 87 | 8,760 | 3,740 | 3,623 | 192 | 1 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 548 | 4 | 128 | 54 | 51 | 2 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 25 | 0 | 4 | (1) | 2 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 12,263 | 91 | 8,892 | 3,793 | 3,676 | 194 | 1 |
| | SALES | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 15,822 | 117 | 9,903 | 4,110 | 4,836 | 302 | 2 |
| 104 | 913 - ADVERTISING | 55 | 0 | 0 | 19 | 8 | 15 | 1 | 0 |
| 105 | TOTAL SALES | 41,495 | 15,822 | 117 | 9,922 | 4,118 | 4,851 | 303 | 2 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 51 | 117 | 47 | 3 | 1 | 24 | 10 |
| 82 | 591 - STRUCTURES | 227 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 48 | 99 | 51 | 3 | 1 | 51 | 40 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 240 | 537 | 218 | 15 | 5 | 94 | 26 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 74 | 147 | 73 | 5 | 2 | 38 | 9 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 16 | 36 | 15 | 1 | 0 | 1 | 2 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 88 | 597 - METERS | 4,719 | 17 | 88 | 9 | 0 | 0 | 0 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 447 | 1,026 | 414 | 27 | 9 | 209 | 88 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 862 | 2,309 | 760 | 47 | 15 | 366 | 147 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 4 | 14 | 2 | 0 | 0 | 1 | 0 |
| 93 | 902 - METER READING | 27,007 | 20 | 76 | 6 | 0 | 0 | 0 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 69 | 262 | 53 | 3 | 0 | 24 | 12 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 23 | 91 | 7 | 0 | 0 | 0 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 116 | 443 | 68 | 3 | 0 | 25 | 12 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 70 | 622 | 151 | 3 | 0 | 21 | 4 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 1 | 9 | 2 | 0 | 0 | 0 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 71 | 631 | 153 | 3 | 0 | 21 | 4 |
| | SALES | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 62 | 831 | 236 | 5 | 0 | 34 | 7 |
| 104 | 913 - ADVERTISING | 55 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 105 | TOTAL SALES | 41,495 | 62 | 834 | 237 | 5 | 0 | 34 | 7 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 11 | 73 | 944 | 220 | 259 | 1,017 | 568 | 97 |
| 82 | 591 - STRUCTURES | 227 | 0 | 2 | 21 | 11 | 6 | 0 | 0 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 12 | 68 | 976 | 484 | 267 | 5 | 3 | 4 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 51 | 337 | 4,451 | 852 | 1,214 | 433 | 556 | 597 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 17 | 104 | 1,622 | 337 | 419 | 127 | 88 | 123 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 4 | 25 | 236 | 19 | 83 | 28 | 18 | 26 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 7,305 | 3,747 | 0 |
| 88 | 597 - METERS | 4,719 | 1 | 29 | 26 | 2 | 21 | 0 | 0 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 96 | 638 | 8,276 | 1,925 | 2,269 | 8,915 | 4,980 | 847 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 166 | 1,267 | 14,323 | 3,318 | 3,991 | 11,952 | 6,640 | 1,272 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 0 | 4 | 50 | 3 | 4 | 7 | 31 | 25 |
| 93 | 902 - METER READING | 27,007 | 0 | 24 | 22 | 1 | 15 | 0 | 0 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 6 | 84 | 1,476 | 101 | 86 | 148 | 702 | 563 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 0 | 29 | 26 | 2 | 18 | 52 | 245 | 197 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 6 | 141 | 1,575 | 107 | 123 | 207 | 979 | 785 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 1 | 101 | 625 | 112 | 54 | 120 | 564 | 453 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 0 | 1 | 9 | 1 | 1 | 10 | 54 | 44 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 1 | 0 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 1 | 102 | 634 | 113 | 55 | 131 | 618 | 497 |
| | SALES | | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 1 | 102 | 991 | 185 | 48 | 258 | 1,222 | 980 |
| 104 | 913 - ADVERTISING | 55 | 0 | 0 | 4 | 1 | 0 | 0 | 0 | 0 |
| 105 | TOTAL SALES | 41,495 | 1 | 102 | 995 | 186 | 48 | 258 | 1,222 | 980 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 81 | 590 - SUPERVISION & ENG. | 16,946 | 34 | 243 | 10 | 78 | 9 | 4 | 16,942 | 4 |
| 82 | 591 - STRUCTURES | 227 | 0 | 11 | 0 | 0 | 0 | 0 | 227 | 0 |
| 83 | 592 - STATION EQUIPMENT | 10,110 | 7 | 488 | 6 | 22 | 3 | 1 | 10,105 | 5 |
| 84 | 593 - OVERHEAD LINES | 85,959 | 240 | 976 | 61 | 408 | 44 | 22 | 85,941 | 18 |
| 85 | 594 - UNDERGROUND LINES | 15,944 | 16 | 352 | 10 | 130 | 13 | 6 | 15,937 | 7 |
| 86 | 595 - LINE TRANSFORMERS | 3,539 | 3 | 55 | 2 | 30 | 3 | 1 | 3,539 | 0 |
| 87 | 596 - STREET LIGHTING | 11,052 | 0 | 0 | 0 | 0 | 0 | 0 | 11,052 | 0 |
| 88 | 597 - METERS | 4,719 | 0 | 8 | 0 | 16 | 4 | 2 | 4,719 | 0 |
| 89 | 598 - MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | MAINTENANCE | 148,496 | 300 | 2,133 | 89 | 684 | 76 | 36 | 148,462 | 34 |
| 91 | TOTAL DISTRIBUTION EXPENSE | 259,710 | 395 | 3,662 | 130 | 1,265 | 158 | 77 | 259,649 | 61 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 92 | 901 - SUPERVISION | 5,113 | 20 | 13 | 3 | 4 | 1 | 1 | 5,113 | 0 |
| 93 | 902 - METER READING | 27,007 | 0 | 6 | 0 | 22 | 3 | 3 | 27,007 | 0 |
| 94 | 903 - CUST. ACCTS. & COLLECT | 96,427 | 452 | 391 | 77 | 76 | 11 | 11 | 96,427 | 0 |
| 95 | 904 - UNCOLLECTIBLE EXPENSE | 32,884 | 158 | 7 | 27 | 26 | 4 | 4 | 32,884 | 0 |
| 96 | 905 - MISCELLANEOUS | 86 | 0 | 0 | 0 | 0 | 0 | 0 | 86 | 0 |
| 97 | TOTAL CUSTOMER ACCOUNTING | 161,517 | 630 | 417 | 107 | 128 | 19 | 19 | 161,517 | 0 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 98 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | 908 - CUSTOMER ASSISTANCE | 32,135 | 472 | 283 | 80 | 173 | 59 | 74 | 32,135 | 0 |
| 100 | 909 - INF. & INST. ADVER. | 935 | 7 | 4 | 1 | 2 | 1 | 1 | 935 | 0 |
| 101 | 910 - MISCELLANEOUS | 31 | 0 | 0 | 0 | 0 | 0 | 0 | 31 | 0 |
| 102 | TOTAL CUSTOMER ASSISTANCE | 33,101 | 479 | 287 | 81 | 175 | 60 | 75 | 33,101 | 0 |
| | SALES | | | | | | | | | |
| 103 | 912 - DEMO. & SELLING | 41,440 | 418 | 460 | 71 | 231 | 91 | 115 | 41,440 | 0 |
| 104 | 913 - ADVERTISING | 55 | 0 | 2 | 0 | 1 | 0 | 0 | 55 | 0 |
| 105 | TOTAL SALES | 41,495 | 418 | 462 | 71 | 232 | 91 | 115 | 41,495 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 41,637 | 286 | 2,154 | 4,649 | 15,341 | 4,025 | 179 |
| 107 | TRANSMISSION | 34,448 | 15,489 | 106 | 801 | 1,729 | 5,710 | 1,519 | 72 |
| 108 | DISTRIBUTION | 149,773 | 85,300 | 573 | 6,417 | 7,055 | 17,013 | 3,675 | 144 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 34,950 | 259 | 2,594 | 1,152 | 685 | 62 | 2 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 4,902 | 36 | 3,552 | 1,515 | 1,468 | 77 | 0 |
| 111 | SALES | 17,281 | 6,591 | 49 | 4,132 | 1,715 | 2,020 | 126 | 1 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 188,869 | 1,309 | 19,650 | 17,815 | 42,237 | 9,484 | 398 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (505) | (4) | (34) | (65) | (214) | (59) | (2) |
| 114 | RETAIL DOCKET | 1,856 | 694 | 5 | 47 | 89 | 294 | 81 | 3 |
| 115 | RETAIL NON-DOCKET | 2,081 | 1,033 | 7 | 65 | 104 | 309 | 77 | 3 |
| 116 | RETAIL OTHER | 4,753 | 2,159 | 15 | 112 | 241 | 796 | 209 | 9 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 3,381 | 23 | 190 | 369 | 1,185 | 308 | 13 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 25,058 | 172 | 1,296 | 2,798 | 9,232 | 2,422 | 108 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 217,308 | 1,504 | 21,136 | 20,982 | 52,654 | 12,214 | 519 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 217,308 | 1,504 | 21,136 | 20,982 | 52,654 | 12,214 | 519 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 2,160 | 15 | 108 | 251 | 939 | 287 | 12 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 2,160 | 15 | 108 | 251 | 939 | 287 | 12 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 2,149,438 | 15,312 | 142,272 | 234,486 | 792,051 | 229,571 | 9,791 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 2,149,438 | 15,312 | 142,272 | 234,486 | 792,051 | 229,571 | 9,791 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 431 | 908 | 453 | 31 | 10 | 436 | 426 |
| 107 | TRANSMISSION | 34,448 | 162 | 338 | 173 | 11 | 4 | 182 | 148 |
| 108 | DISTRIBUTION | 149,773 | 520 | 1,234 | 493 | 31 | 12 | 249 | 140 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 30 | 113 | 17 | 1 | 0 | 6 | 3 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 28 | 252 | 61 | 1 | 0 | 8 | 2 |
| 111 | SALES | 17,281 | 26 | 347 | 99 | 2 | 0 | 14 | 3 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 1,197 | 3,192 | 1,296 | 77 | 26 | 895 | 722 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (6) | (12) | (7) | (1) | 0 | (7) | (5) |
| 114 | RETAIL DOCKET | 1,856 | 9 | 17 | 9 | 1 | 0 | 10 | 7 |
| 115 | RETAIL NON-DOCKET | 2,081 | 9 | 20 | 9 | 1 | 0 | 8 | 7 |
| 116 | RETAIL OTHER | 4,753 | 22 | 47 | 24 | 2 | 1 | 23 | 22 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 34 | 72 | 35 | 3 | 1 | 34 | 31 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 259 | 547 | 273 | 19 | 6 | 262 | 256 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 1,490 | 3,811 | 1,604 | 99 | 33 | 1,191 | 1,009 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 1,490 | 3,811 | 1,604 | 99 | 33 | 1,191 | 1,009 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 28 | 47 | 28 | 3 | 1 | 40 | 35 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 28 | 47 | 28 | 3 | 1 | 40 | 35 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 23,143 | 43,169 | 24,200 | 2,328 | 548 | 30,464 | 24,697 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 23,143 | 43,169 | 24,200 | 2,328 | 548 | 30,464 | 24,697 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 114 | 627 | 8,219 | 4,640 | 2,468 | 0 | 0 | 0 |
| 107 | TRANSMISSION | 34,448 | 42 | 233 | 3,266 | 1,747 | 912 | 0 | 0 | 0 |
| 108 | DISTRIBUTION | 149,773 | 115 | 767 | 9,209 | 2,357 | 2,634 | 4,663 | 2,622 | 689 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 2 | 36 | 402 | 27 | 31 | 53 | 250 | 200 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 0 | 41 | 253 | 45 | 22 | 52 | 247 | 199 |
| 111 | SALES | 17,281 | 0 | 42 | 414 | 77 | 20 | 107 | 509 | 408 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 273 | 1,746 | 21,763 | 8,893 | 6,087 | 4,875 | 3,628 | 1,496 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (2) | (8) | (174) | (127) | (26) | (13) | (9) | (6) |
| 114 | RETAIL DOCKET | 1,856 | 2 | 12 | 239 | 174 | 36 | 18 | 12 | 9 |
| 115 | RETAIL NON-DOCKET | 2,081 | 2 | 13 | 168 | 80 | 49 | 17 | 10 | 3 |
| 116 | RETAIL OTHER | 4,753 | 6 | 33 | 427 | 241 | 128 | 0 | 0 | 0 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 8 | 50 | 660 | 368 | 187 | 22 | 13 | 6 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 69 | 377 | 4,946 | 2,792 | 1,485 | 0 | 0 | 0 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 350 | 2,173 | 27,369 | 12,053 | 7,759 | 4,897 | 3,641 | 1,502 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 350 | 2,173 | 27,369 | 12,053 | 7,759 | 4,897 | 3,641 | 1,502 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 8 | 42 | 946 | 1,012 | 142 | 40 | 26 | 31 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 8 | 42 | 946 | 1,012 | 142 | 40 | 26 | 31 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 6,692 | 32,974 | 760,373 | 587,573 | 122,530 | 37,124 | 25,737 | 23,349 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 6,692 | 32,974 | 760,373 | 587,573 | 122,530 | 37,124 | 25,737 | 23,349 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 106 | PRODUCTION | 91,585 | 67 | 4,175 | 55 | 172 | 26 | 6 | 91,535 | 50 |
| 107 | TRANSMISSION | 34,448 | 25 | 1,663 | 21 | 64 | 10 | 2 | 34,429 | 19 |
| 108 | DISTRIBUTION | 149,773 | 187 | 2,701 | 78 | 734 | 84 | 40 | 149,736 | 37 |
| 109 | CUSTOMER ACCOUNTING | 41,212 | 161 | 106 | 27 | 33 | 5 | 5 | 41,212 | 0 |
| 110 | CUSTOMER ASSISTANCE | 13,223 | 191 | 115 | 32 | 70 | 24 | 30 | 13,223 | 0 |
| 111 | SALES | 17,281 | 174 | 192 | 30 | 97 | 38 | 48 | 17,281 | 0 |
| 112 | TOTAL A & G EXP EXCL ACCT 928 | 347,522 | 805 | 8,952 | 243 | 1,170 | 187 | 131 | 347,416 | 106 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 113 | FERC DOCKET | (1,350) | (2) | (59) | (1) | (2) | 0 | 0 | (1,350) | 0 |
| 114 | RETAIL DOCKET | 1,856 | 3 | 81 | 1 | 3 | 0 | 0 | 1,856 | 0 |
| 115 | RETAIL NON-DOCKET | 2,081 | 2 | 76 | 1 | 6 | 1 | 0 | 2,080 | 1 |
| 116 | RETAIL OTHER | 4,753 | 3 | 217 | 3 | 9 | 1 | 0 | 4,750 | 3 |
| 117 | TOTAL ACCOUNT 928 | 7,339 | 6 | 315 | 4 | 16 | 2 | 0 | 7,336 | 3 |
| 118 | SOUTHERN NUCLEAR A&G | 55,115 | 40 | 2,513 | 33 | 103 | 16 | 3 | 55,085 | 30 |
| 119 | ADMINISTRATIVE & GENERAL | 409,976 | 851 | 11,780 | 280 | 1,289 | 205 | 134 | 409,837 | 139 |
| 120 | UNIT POWER SALES | 1,465 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,465 |
| 121 | DALTON | 1,065 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,065 |
| 122 | WHOLESALE BLOCK POWER SALES | 11,048 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,048 |
| 123 | TOTAL ADMIN. & GENERAL | 423,554 | 851 | 11,780 | 280 | 1,289 | 205 | 134 | 409,837 | 13,717 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 124 | EPRI EXPENSE | 6,580 | 7 | 354 | 4 | 10 | 2 | 1 | 6,580 | 0 |
| 125 | TOTAL O&M ADJUSTMENTS | 6,580 | 7 | 354 | 4 | 10 | 2 | 1 | 6,580 | 0 |
| 126 | OPERATIONS & MAINTENANCE EXP. | 5,606,470 | 7,267 | 262,079 | 3,756 | 10,845 | 1,822 | 775 | 5,604,367 | 2,103 |
| 127 | UNIT POWER SALES | 4,418 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,418 |
| 128 | DALTON | 29,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,888 |
| 129 | WHOLESALE BLOCK POWER SALES | 301,625 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 301,625 |
| 130 | TOTAL OPER. & MAINT. EXPENSE | 5,942,401 | 7,267 | 262,079 | 3,756 | 10,845 | 1,822 | 775 | 5,604,367 | 338,034 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (I) | Allocated per Total Production Demand. |
| 14 | (D) | |
| 15 | (G) | |
| 16 | (F) | |
| 17 | (E) | |
| 20 | (J) | Direct assignment to Total All Other Service. |
| 21 | (J) | |
| 22 | (J) | |
| 24 | (H) | |
| 25 | (B) | |
| 27 | (G) | |
| 28 | (F) | |
| 29 | (E) | |
| 31 | (H) | |
| 32 | (G) | |
| 33 | (F) | |
| 34 | (E) | |
| 36 | (K) | Allocated per Total Generation and Purchased Power demand components. |
| 39 | (G) | |
| 40 | (F) | |
| 41 | (E) | |
| 43 | (L) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 44 | (M) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 46 | (O) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 47 | (P) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (M) | |
| 49 | (Q) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 50 | (R) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 52 | (S) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 53 | (N) | |
| 54 | (N) | |
| 55 | (O) | |
| 56 | (P) | |
| 57 | (Q) | |
| 60 | (T) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 61 | (D) | |
| 62 | (M) | |
| 63 | (M) | |
| 64 | (M) | |
| 66 | (G) | |
| 67 | (F) | |
| 68 | (E) | |
| 70 | (U) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 71 | (V) | Allocated per Level F demand allocator from Schedule 2.60. |
| 72 | (W) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 73 | (X) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 74 | (Y) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 75 | (Z) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 76 | (AA) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 77 | (AB) | Direct assignment to rate or rate group. |
| 78 | (AC) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 79 | (AC) | |
| 81 | (AD) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 82 | (AE) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 83 | (W) | |
| 84 | (X) | |
| 85 | (Y) | |
| 86 | (AF) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 87 | (Z) | |
| 88 | (AA) | |
| 89 | (AC) | |
| 92 | (AG) | Allocated per Accounts 902 through 904. |
| 93 | (AH) | Allocated per Total Meters from Schedule 2.60. |
| 94 | (AI) | Allocated per Weighted Customers from Schedule 2.60. |
| 95 | (AJ) | Allocated per Total Retail customers from Schedule 2.60. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AG) | |
| 98 | (AK) | Direct assignment provided by GPC to class and allocation to rate or rate group on average number of customers within class. |
| 99 | (AK) | |
| 100 | (AK) | |
| 101 | (AK) | |
| 103 | (AK) | |
| 104 | (AK) | |
| 106 | (AL) | Allocated per Production Gross Plant from Schedule 2.00. |
| 107 | (Q) | |
| 108 | (AC) | |
| 109 | (AM) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 110 | (AN) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 111 | (AO) | Allocated per Sales Expense from Schedule 2.20. |
| 113 | (AP) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 114 | (AP) | |
| 115 | (AQ) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 116 | (AL) | |
| 118 | (H) | |
| 120 | (G) | |
| 121 | (F) | |
| 122 | (E) | |
| 124 | (AR) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 127 | (G) | |
| 128 | (F) | |
| 129 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 153,641 | 1,054 | 7,950 | 17,155 | 56,606 | 14,853 | 659 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 153,641 | 1,054 | 7,950 | 17,155 | 56,606 | 14,853 | 659 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 2,239 | 15 | 116 | 250 | 826 | 219 | 10 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 2,870 | 20 | 149 | 321 | 1,058 | 278 | 12 |
| 8 | OTHER SUBSTATIONS | 28,374 | 12,891 | 89 | 667 | 1,439 | 4,750 | 1,248 | 56 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 15,761 | 109 | 816 | 1,760 | 5,808 | 1,526 | 68 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 6,533 | 45 | 338 | 730 | 2,408 | 634 | 29 |
| 11 | ACCOUNT 355 | 14,988 | 6,597 | 45 | 341 | 737 | 2,436 | 665 | 35 |
| 12 | ACCOUNT 356 | 25,293 | 11,245 | 77 | 582 | 1,256 | 4,151 | 1,119 | 56 |
| 13 | ACCOUNT 357 | 64 | 30 | 0 | 2 | 3 | 11 | 3 | 0 |
| 14 | ACCOUNT 358 | 274 | 125 | 1 | 6 | 14 | 46 | 12 | 1 |
| 15 | ACCOUNT 359 | 7 | 5 | 0 | 0 | 0 | 1 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 42,535 | 292 | 2,201 | 4,750 | 15,687 | 4,178 | 199 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (1,568) | (11) | (81) | (175) | (577) | (151) | (7) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 40,967 | 281 | 2,120 | 4,575 | 15,110 | 4,027 | 192 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 40,967 | 281 | 2,120 | 4,575 | 15,110 | 4,027 | 192 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 507 | 4 | 38 | 17 | 10 | 0 | 0 |
| 25 | ACCOUNT 361 | 3,052 | 1,385 | 10 | 71 | 154 | 509 | 134 | 6 |
| 26 | ACCOUNT 362 | 33,619 | 15,145 | 106 | 779 | 1,681 | 5,555 | 1,480 | 73 |
| 27 | ACCOUNT 364 | 30,387 | 23,100 | 177 | 1,608 | 1,016 | 1,640 | 311 | 11 |
| 28 | ACCOUNT 365 | 34,380 | 20,408 | 168 | 1,193 | 1,454 | 4,038 | 937 | 36 |
| 29 | ACCOUNT 366 | 6,525 | 3,305 | 29 | 166 | 304 | 971 | 236 | 9 |
| 30 | ACCOUNT 367 | 50,227 | 25,380 | 220 | 1,278 | 2,312 | 7,379 | 1,833 | 74 |
| 31 | ACCOUNT 368 | 43,829 | 24,135 | 181 | 1,738 | 2,362 | 6,633 | 1,261 | 33 |
| 32 | ACCOUNT 369 | 29,605 | 25,918 | 43 | 1,708 | 930 | 640 | 16 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 9,528 | 70 | 3,131 | 2,355 | 2,133 | 39 | 1 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 24 | 10 | 6 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 148,811 | 1,008 | 11,734 | 12,595 | 29,514 | 6,247 | 243 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 1,589 | 3,352 | 1,673 | 114 | 38 | 1,610 | 1,572 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 1,589 | 3,352 | 1,673 | 114 | 38 | 1,610 | 1,572 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 23 | 49 | 25 | 2 | 1 | 26 | 22 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 30 | 63 | 31 | 2 | 1 | 30 | 29 |
| 8 | OTHER SUBSTATIONS | 28,374 | 134 | 281 | 141 | 10 | 3 | 136 | 131 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 164 | 344 | 172 | 12 | 4 | 166 | 160 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 68 | 143 | 72 | 5 | 2 | 71 | 66 |
| 11 | ACCOUNT 355 | 14,988 | 70 | 144 | 77 | 5 | 2 | 94 | 55 |
| 12 | ACCOUNT 356 | 25,293 | 119 | 245 | 129 | 8 | 3 | 146 | 101 |
| 13 | ACCOUNT 357 | 64 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 274 | 1 | 3 | 1 | 0 | 0 | 1 | 1 |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 445 | 929 | 476 | 32 | 12 | 504 | 405 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (16) | (34) | (17) | (1) | 0 | (16) | (16) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 429 | 895 | 459 | 31 | 12 | 488 | 389 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 429 | 895 | 459 | 31 | 12 | 488 | 389 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCOUNT 361 | 3,052 | 14 | 30 | 15 | 1 | 0 | 15 | 13 |
| 26 | ACCOUNT 362 | 33,619 | 159 | 329 | 171 | 11 | 4 | 171 | 132 |
| 27 | ACCOUNT 364 | 30,387 | 55 | 141 | 44 | 3 | 1 | 17 | 5 |
| 28 | ACCOUNT 365 | 34,380 | 127 | 267 | 122 | 8 | 3 | 55 | 15 |
| 29 | ACCOUNT 366 | 6,525 | 30 | 61 | 30 | 2 | 1 | 15 | 4 |
| 30 | ACCOUNT 367 | 50,227 | 231 | 462 | 230 | 17 | 6 | 123 | 28 |
| 31 | ACCOUNT 368 | 43,829 | 199 | 452 | 190 | 11 | 5 | 12 | 23 |
| 32 | ACCOUNT 369 | 29,605 | 23 | 105 | 11 | 0 | 0 | 0 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 65 | 337 | 34 | 0 | 0 | 2 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 903 | 2,187 | 847 | 53 | 20 | 410 | 220 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 420 | 2,312 | 30,327 | 17,121 | 9,108 | 0 | 0 | 0 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 420 | 2,312 | 30,327 | 17,121 | 9,108 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 6 | 34 | 466 | 253 | 132 | 0 | 0 | 0 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 8 | 43 | 567 | 320 | 170 | 0 | 0 | 0 |
| 8 | OTHER SUBSTATIONS | 28,374 | 35 | 194 | 2,559 | 1,427 | 764 | 1 | 0 | 1 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 43 | 237 | 3,126 | 1,747 | 934 | 1 | 0 | 1 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 18 | 98 | 1,313 | 731 | 387 | 0 | 0 | 0 |
| 11 | ACCOUNT 355 | 14,988 | 18 | 99 | 1,559 | 767 | 384 | 0 | 0 | 0 |
| 12 | ACCOUNT 356 | 25,293 | 31 | 169 | 2,518 | 1,291 | 658 | 0 | 0 | 0 |
| 13 | ACCOUNT 357 | 64 | 0 | 0 | 6 | 3 | 2 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 2 | 25 | 14 | 7 | 0 | 0 | 0 |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 116 | 639 | 9,014 | 4,806 | 2,504 | 1 | 0 | 1 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (4) | (24) | (309) | (175) | (93) | 0 | 0 | 0 |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 112 | 615 | 8,705 | 4,631 | 2,411 | 1 | 0 | 1 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 112 | 615 | 8,705 | 4,631 | 2,411 | 1 | 0 | 1 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 0 | 1 | 0 | 0 | 0 | 1 | 4 | 4 |
| 25 | ACCOUNT 361 | 3,052 | 4 | 21 | 282 | 149 | 82 | 1 | 0 | 1 |
| 26 | ACCOUNT 362 | 33,619 | 41 | 228 | 3,245 | 1,610 | 888 | 15 | 10 | 14 |
| 27 | ACCOUNT 364 | 30,387 | 10 | 76 | 839 | 156 | 236 | 104 | 211 | 198 |
| 28 | ACCOUNT 365 | 34,380 | 29 | 180 | 2,557 | 494 | 690 | 225 | 207 | 253 |
| 29 | ACCOUNT 366 | 6,525 | 7 | 43 | 652 | 131 | 172 | 53 | 36 | 51 |
| 30 | ACCOUNT 367 | 50,227 | 55 | 327 | 5,129 | 1,075 | 1,320 | 400 | 277 | 386 |
| 31 | ACCOUNT 368 | 43,829 | 48 | 306 | 2,927 | 239 | 1,025 | 343 | 221 | 318 |
| 32 | ACCOUNT 369 | 29,605 | 1 | 45 | 43 | 1 | 28 | 0 | 25 | 0 |
| 33 | ACCOUNT 370 | 18,112 | 2 | 111 | 98 | 7 | 81 | 0 | 0 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 11,058 | 5,671 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 197 | 1,338 | 15,772 | 3,862 | 4,522 | 12,200 | 6,662 | 1,225 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 337,946 | 246 | 15,406 | 204 | 633 | 97 | 21 | 337,761 | 185 |
| 2 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 3,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,005 |
| 4 | WHOLESALE BLOCK POWER SALES | 32,672 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 32,672 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 373,623 | 246 | 15,406 | 204 | 633 | 97 | 21 | 337,761 | 35,862 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,972 | 4 | 238 | 3 | 9 | 1 | 0 | 4,969 | 3 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 6,316 | 5 | 288 | 4 | 12 | 2 | 0 | 6,313 | 3 |
| 8 | OTHER SUBSTATIONS | 28,374 | 21 | 1,299 | 17 | 54 | 8 | 2 | 28,358 | 16 |
| 9 | TOTAL SUBSTATIONS | 34,690 | 26 | 1,587 | 21 | 66 | 10 | 2 | 34,671 | 19 |
| 10 | LINES: ACCOUNT 354 | 14,417 | 10 | 667 | 9 | 27 | 4 | 1 | 14,409 | 8 |
| 11 | ACCOUNT 355 | 14,988 | 11 | 798 | 9 | 27 | 4 | 1 | 14,980 | 8 |
| 12 | ACCOUNT 356 | 25,293 | 18 | 1,286 | 15 | 47 | 7 | 2 | 25,279 | 14 |
| 13 | ACCOUNT 357 | 64 | 0 | 3 | 0 | 0 | 0 | 0 | 64 | 0 |
| 14 | ACCOUNT 358 | 274 | 0 | 13 | 0 | 1 | 0 | 0 | 274 | (0) |
| 15 | ACCOUNT 359 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | (0) |
| 16 | TRANSMISSION DEPRECIATION EXP. | 94,703 | 69 | 4,592 | 57 | 177 | 26 | 6 | 94,653 | 50 |
| 17 | REMOVE UPS B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (3,446) | (3) | (157) | (2) | (6) | (1) | 0 | (3,444) | (2) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 91,257 | 66 | 4,435 | 55 | 171 | 25 | 6 | 91,209 | 48 |
| 20 | UNIT POWER SALES | 3,446 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,446 |
| 21 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 22 | WHOLESALE BLOCK POWER SALES | 401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 401 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 95,152 | 66 | 4,435 | 55 | 171 | 25 | 6 | 91,209 | 3,943 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 591 | 3 | 0 | 0 | 0 | 0 | 0 | 591 | (0) |
| 25 | ACCOUNT 361 | 3,052 | 2 | 142 | 2 | 6 | 1 | 0 | 3,050 | 2 |
| 26 | ACCOUNT 362 | 33,619 | 24 | 1,621 | 20 | 75 | 11 | 3 | 33,601 | 18 |
| 27 | ACCOUNT 364 | 30,387 | 113 | 185 | 23 | 88 | 10 | 6 | 30,384 | 3 |
| 28 | ACCOUNT 365 | 34,380 | 65 | 560 | 23 | 222 | 23 | 11 | 34,370 | 10 |
| 29 | ACCOUNT 366 | 6,525 | 6 | 142 | 4 | 54 | 6 | 2 | 6,522 | 3 |
| 30 | ACCOUNT 367 | 50,227 | 50 | 1,114 | 30 | 407 | 42 | 19 | 50,204 | 23 |
| 31 | ACCOUNT 368 | 43,829 | 33 | 681 | 28 | 367 | 38 | 18 | 43,827 | 2 |
| 32 | ACCOUNT 369 | 29,605 | 25 | 11 | 4 | 21 | 3 | 4 | 29,605 | (0) |
| 33 | ACCOUNT 370 | 18,112 | 0 | 29 | 0 | 63 | 17 | 9 | 18,112 | (0) |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 43 | 2 | 0 | 0 | 0 | 0 | 0 | 43 | (0) |
| 36 | ACCOUNT 373 | 16,729 | 0 | 0 | 0 | 0 | 0 | 0 | 16,729 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 267,099 | 323 | 4,485 | 134 | 1,303 | 151 | 72 | 267,038 | 61 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 2,270 | 16 | 118 | 254 | 837 | 220 | 10 |
| 39 | TRANSMISSION | 2,736 | 1,230 | 8 | 64 | 137 | 454 | 121 | 6 |
| 40 | DISTRIBUTION | 19,363 | 11,026 | 74 | 830 | 912 | 2,199 | 475 | 19 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2,573 | 19 | 191 | 85 | 50 | 5 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 379 | 3 | 275 | 117 | 113 | 6 | 0 |
| 43 | SALES | 941 | 360 | 3 | 225 | 93 | 110 | 7 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 17,838 | 123 | 1,703 | 1,598 | 3,763 | 834 | 35 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 17,838 | 123 | 1,703 | 1,598 | 3,763 | 834 | 35 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 758 | 5 | 39 | 85 | 279 | 73 | 3 |
| 50 | TRANSMISSION | 878 | 394 | 3 | 20 | 44 | 146 | 39 | 2 |
| 51 | DISTRIBUTION | 5,772 | 3,286 | 22 | 247 | 272 | 656 | 142 | 6 |
| 52 | CUSTOMER ACCOUNTING | 904 | 767 | 6 | 57 | 25 | 15 | 1 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 110 | 1 | 82 | 35 | 34 | 2 | 0 |
| 54 | SALES | 281 | 106 | 1 | 67 | 28 | 33 | 2 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 5,421 | 38 | 512 | 489 | 1,163 | 259 | 11 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 366,679 | 2,504 | 24,019 | 36,412 | 106,156 | 26,220 | 1,140 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 366,679 | 2,504 | 24,019 | 36,412 | 106,156 | 26,220 | 1,140 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | (30) | 0 | (1) | (3) | (11) | (3) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 23 | 0 | 2 | 2 | 4 | 1 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | (3) | 0 | 1 | (1) | (7) | (2) | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 21,973 | 151 | 1,137 | 2,453 | 8,095 | 2,124 | 94 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 34 | 0 | 2 | 4 | 12 | 3 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 30 | 0 | 2 | 2 | 5 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 249 | 2 | 24 | 23 | 53 | 12 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 22,286 | 153 | 1,165 | 2,482 | 8,165 | 2,140 | 94 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (21,944) | (151) | (1,135) | (2,450) | (8,084) | (2,121) | (94) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | (34) | 0 | (2) | (4) | (12) | (3) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | (30) | 0 | (2) | (2) | (6) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (274) | (2) | (26) | (24) | (58) | (13) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (22,282) | (153) | (1,165) | (2,480) | (8,160) | (2,138) | (95) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 23 | 50 | 25 | 2 | 1 | 24 | 23 |
| 39 | TRANSMISSION | 2,736 | 13 | 27 | 14 | 1 | 0 | 14 | 12 |
| 40 | DISTRIBUTION | 19,363 | 67 | 160 | 64 | 4 | 2 | 32 | 18 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 2 | 19 | 5 | 0 | 0 | 1 | 0 |
| 43 | SALES | 941 | 1 | 19 | 5 | 0 | 0 | 1 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 108 | 283 | 114 | 7 | 3 | 72 | 53 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 108 | 283 | 114 | 7 | 3 | 72 | 53 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 8 | 17 | 8 | 1 | 0 | 8 | 8 |
| 50 | TRANSMISSION | 878 | 4 | 9 | 4 | 0 | 0 | 5 | 4 |
| 51 | DISTRIBUTION | 5,772 | 20 | 48 | 19 | 1 | 0 | 10 | 5 |
| 52 | CUSTOMER ACCOUNTING | 904 | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 1 | 6 | 1 | 0 | 0 | 0 | 0 |
| 54 | SALES | 281 | 0 | 6 | 2 | 0 | 0 | 0 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 34 | 88 | 34 | 2 | 0 | 23 | 17 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 3,063 | 6,805 | 3,127 | 207 | 73 | 2,603 | 2,251 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 3,063 | 6,805 | 3,127 | 207 | 73 | 2,603 | 2,251 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 227 | 479 | 239 | 16 | 5 | 230 | 225 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 2 | 4 | 2 | 0 | 0 | 1 | 1 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 229 | 484 | 241 | 16 | 5 | 231 | 226 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (227) | (479) | (239) | (16) | (5) | (230) | (225) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (2) | (4) | (2) | 0 | 0 | (1) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (229) | (484) | (241) | (16) | (5) | (231) | (226) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 6 | 34 | 448 | 253 | 135 | 0 | 0 | 0 |
| 39 | TRANSMISSION | 2,736 | 3 | 19 | 259 | 139 | 72 | 0 | 0 | 0 |
| 40 | DISTRIBUTION | 19,363 | 15 | 99 | 1,191 | 305 | 341 | 603 | 339 | 89 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 0 | 3 | 30 | 2 | 2 | 4 | 18 | 15 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 0 | 3 | 20 | 3 | 2 | 4 | 19 | 15 |
| 43 | SALES | 941 | 0 | 2 | 23 | 4 | 1 | 6 | 28 | 22 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 24 | 160 | 1,971 | 706 | 553 | 617 | 404 | 141 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 24 | 160 | 1,971 | 706 | 553 | 617 | 404 | 141 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 2 | 11 | 149 | 84 | 45 | 0 | 0 | 0 |
| 50 | TRANSMISSION | 878 | 1 | 6 | 83 | 45 | 23 | 0 | 0 | 0 |
| 51 | DISTRIBUTION | 5,772 | 4 | 30 | 355 | 91 | 102 | 180 | 101 | 27 |
| 52 | CUSTOMER ACCOUNTING | 904 | 0 | 1 | 9 | 1 | 1 | 1 | 5 | 4 |
| 53 | CUSTOMER ASSISTANCE | 305 | 0 | 1 | 6 | 1 | 1 | 1 | 6 | 5 |
| 54 | SALES | 281 | 0 | 1 | 7 | 1 | 0 | 2 | 8 | 7 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 7 | 50 | 609 | 223 | 172 | 184 | 120 | 43 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 760 | 4,475 | 57,384 | 26,543 | 16,766 | 13,002 | 7,186 | 1,410 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 760 | 4,475 | 57,384 | 26,543 | 16,766 | 13,002 | 7,186 | 1,410 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | 0 | (6) | (3) | (2) | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 2 | 1 | 1 | 1 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | 0 | (4) | (2) | (1) | 1 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 60 | 331 | 4,337 | 2,448 | 1,302 | 0 | 0 | 0 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 0 | 7 | 4 | 2 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 0 | 3 | 1 | 1 | 1 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 0 | 2 | 28 | 10 | 8 | 9 | 6 | 2 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 60 | 333 | 4,375 | 2,463 | 1,313 | 10 | 7 | 2 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (60) | (330) | (4,331) | (2,445) | (1,301) | 0 | 0 | 0 |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (1) | (7) | (4) | (2) | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | 0 | (3) | (1) | (1) | (2) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | 0 | (2) | (30) | (11) | (8) | (9) | (6) | (2) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (60) | (333) | (4,371) | (2,461) | (1,312) | (11) | (7) | (2) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,997 | 4 | 228 | 3 | 9 | 1 | 0 | 4,994 | 3 |
| 39 | TRANSMISSION | 2,736 | 2 | 132 | 2 | 5 | 1 | 0 | 2,735 | 1 |
| 40 | DISTRIBUTION | 19,363 | 24 | 349 | 10 | 95 | 11 | 5 | 19,358 | 5 |
| 41 | CUSTOMER ACCOUNTING | 3,032 | 12 | 8 | 2 | 2 | 0 | 0 | 3,032 | 0 |
| 42 | CUSTOMER ASSISTANCE | 1,022 | 15 | 9 | 3 | 5 | 2 | 2 | 1,022 | 0 |
| 43 | SALES | 941 | 9 | 10 | 2 | 5 | 2 | 3 | 941 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 32,091 | 66 | 736 | 22 | 121 | 17 | 10 | 32,082 | 9 |
| 45 | UNIT POWER SALES | 211 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211 |
| 46 | DALTON | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 47 | WHOLESALE BLOCK POWER SALES | 542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 542 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 32,891 | 66 | 736 | 22 | 121 | 17 | 10 | 32,082 | 809 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 1,665 | 1 | 76 | 1 | 3 | 0 | 0 | 1,664 | 1 |
| 50 | TRANSMISSION | 878 | 1 | 42 | 1 | 2 | 0 | 0 | 878 | 0 |
| 51 | DISTRIBUTION | 5,772 | 7 | 104 | 3 | 28 | 3 | 2 | 5,771 | 1 |
| 52 | CUSTOMER ACCOUNTING | 904 | 4 | 2 | 1 | 1 | 0 | 0 | 904 | 0 |
| 53 | CUSTOMER ASSISTANCE | 305 | 4 | 3 | 1 | 2 | 1 | 1 | 305 | 0 |
| 54 | SALES | 281 | 3 | 3 | 0 | 2 | 1 | 1 | 281 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 9,805 | 20 | 230 | 7 | 38 | 5 | 4 | 9,803 | 2 |
| 56 | DEPRECIATION EXPENSE | 738,199 | 721 | 25,292 | 422 | 2,266 | 295 | 113 | 737,894 | 305 |
| 57 | UNIT POWER SALES | 3,657 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,657 |
| 58 | DALTON | 3,101 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,101 |
| 59 | WHOLESALE BLOCK POWER SALES | 33,615 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,615 |
| 60 | TOTAL DEPRECIATION EXPENSE | 778,572 | 721 | 25,292 | 422 | 2,266 | 295 | 113 | 737,894 | 40,678 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | (63) | 0 | (3) | 0 | 0 | 0 | 0 | (63) | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 1 | 0 | 0 | 0 | 0 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | (21) | 0 | (2) | 0 | 0 | 0 | 0 | (21) | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 48,327 | 35 | 2,203 | 29 | 91 | 14 | 3 | 48,301 | 26 |
| 67 | ARO ACCRETION - TRANSMISSION | 72 | 0 | 3 | 0 | 0 | 0 | 0 | 72 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 48 | 0 | 1 | 0 | 0 | 0 | 0 | 48 | 0 |
| 69 | ARO ACCRETION - GENERAL | 452 | 1 | 11 | 0 | 2 | 0 | 0 | 452 | 0 |
| 70 | TOTAL ARO ACCRETION | 48,899 | 36 | 2,218 | 29 | 93 | 14 | 3 | 48,873 | 26 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (48,264) | (35) | (2,200) | (29) | (90) | (14) | (3) | (48,238) | (26) |
| 72 | ARO DEFERRAL - TRANSMISSION | (74) | 0 | (4) | 0 | 0 | 0 | 0 | (74) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (50) | 0 | (1) | 0 | 0 | 0 | 0 | (50) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (490) | (1) | (11) | 0 | (2) | 0 | 0 | (490) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (48,878) | (36) | (2,216) | (29) | (92) | (14) | (3) | (48,852) | (26) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

42 (AF) Allocated per Customer Assistance Expense from Schedule 2.20.
43 (AG) Allocated per Sales Expense from Schedule 2.20.
45 (B)
46 (C)
47 (D)
49 (AB)
50 (AC)
51 (AD)
52 (AE)
53 (AF)
54 (AG)
57 (B)
58 (C)
59 (D)
61 (A)
62 (AC)
63 (AD)
64 (AH) Allocated per General Gross Plant from Schedule 2.00.
66 (A)
67 (AC)
68 (AD)
69 (AH)
71 (A)
72 (AC)
73 (AD)
74 (AH)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 26,805 | 184 | 1,387 | 2,993 | 9,876 | 2,591 | 115 |
| 2 | TRANSMISSION | 18,571 | 8,350 | 57 | 432 | 932 | 3,078 | 819 | 39 |
| 3 | DISTRIBUTION | 35,412 | 20,168 | 136 | 1,517 | 1,668 | 4,023 | 869 | 34 |
| 4 | NUCLEAR FUEL | 2,398 | 1,093 | 7 | 56 | 122 | 402 | 105 | 5 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 1,056 | 7 | 55 | 118 | 389 | 102 | 5 |
| 6 | GENERAL PLANT | 4,624 | 2,565 | 18 | 243 | 230 | 545 | 121 | 5 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 194 | 1 | 10 | 22 | 72 | 19 | 1 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 809 | 6 | 51 | 86 | 264 | 67 | 3 |
| 9 | PROPERTY TAX | 124,414 | 61,040 | 416 | 3,751 | 6,171 | 18,649 | 4,693 | 207 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 61,040 | 416 | 3,751 | 6,171 | 18,649 | 4,693 | 207 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 15,077 | 101 | 1,691 | 1,463 | 3,447 | 777 | 30 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 3,535 | 24 | 183 | 395 | 1,303 | 342 | 15 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 110 | 1 | 12 | 11 | 25 | 6 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 83 | 1 | 9 | 8 | 19 | 4 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 736 | 5 | 83 | 71 | 168 | 38 | 1 |
| 19 | PAYROLL TAX | 37,516 | 19,541 | 132 | 1,978 | 1,948 | 4,962 | 1,167 | 46 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 19,541 | 132 | 1,978 | 1,948 | 4,962 | 1,167 | 46 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 41 | 0 | 3 | 5 | 18 | 5 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 41 | 0 | 3 | 5 | 18 | 5 | 0 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 7 | 0 | 0 | 1 | 3 | 1 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 0 | 0 | 1 | 5 | 1 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 80,631 | 548 | 5,732 | 8,125 | 23,634 | 5,866 | 253 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 80,631 | 548 | 5,732 | 8,125 | 23,634 | 5,866 | 253 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (5,727) | (39) | (358) | (574) | (1,717) | (430) | (19) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (5,727) | (39) | (358) | (574) | (1,717) | (430) | (19) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 277 | 585 | 292 | 20 | 7 | 281 | 274 |
| 2 | TRANSMISSION | 18,571 | 87 | 182 | 93 | 6 | 2 | 98 | 80 |
| 3 | DISTRIBUTION | 35,412 | 123 | 292 | 117 | 7 | 3 | 59 | 33 |
| 4 | NUCLEAR FUEL | 2,398 | 11 | 24 | 12 | 1 | 0 | 11 | 11 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 11 | 23 | 12 | 1 | 0 | 11 | 11 |
| 6 | GENERAL PLANT | 4,624 | 16 | 41 | 16 | 1 | 0 | 11 | 8 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 7 | 16 | 8 | 1 | 0 | 7 | 7 |
| 9 | PROPERTY TAX | 124,414 | 534 | 1,167 | 552 | 37 | 12 | 480 | 426 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 534 | 1,167 | 552 | 37 | 12 | 480 | 426 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 101 | 266 | 108 | 7 | 0 | 74 | 64 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 37 | 77 | 39 | 3 | 1 | 37 | 36 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 5 | 13 | 5 | 0 | 0 | 4 | 3 |
| 19 | PAYROLL TAX | 37,516 | 145 | 359 | 154 | 10 | 1 | 116 | 103 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 145 | 359 | 154 | 10 | 1 | 116 | 103 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 680 | 1,527 | 707 | 47 | 13 | 597 | 529 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 680 | 1,527 | 707 | 47 | 13 | 597 | 529 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (49) | (108) | (51) | (3) | (1) | (44) | (38) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (49) | (108) | (51) | (3) | (1) | (44) | (38) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 73 | 403 | 5,291 | 2,987 | 1,589 | 0 | 0 | 0 |
| 2 | TRANSMISSION | 18,571 | 23 | 126 | 1,761 | 942 | 492 | 0 | 0 | 0 |
| 3 | DISTRIBUTION | 35,412 | 27 | 181 | 2,177 | 557 | 623 | 1,102 | 620 | 163 |
| 4 | NUCLEAR FUEL | 2,398 | 3 | 16 | 215 | 121 | 65 | 0 | 0 | 0 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 3 | 16 | 209 | 118 | 63 | 0 | 0 | 0 |
| 6 | GENERAL PLANT | 4,624 | 4 | 23 | 286 | 103 | 80 | 88 | 58 | 20 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 1 | 3 | 39 | 22 | 12 | 0 | 0 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 2 | 11 | 141 | 74 | 42 | 8 | 5 | 2 |
| 9 | PROPERTY TAX | 124,414 | 136 | 779 | 10,119 | 4,924 | 2,966 | 1,198 | 683 | 185 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 136 | 779 | 10,119 | 4,924 | 2,966 | 1,198 | 683 | 185 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 20 | 141 | 1,755 | 777 | 488 | 282 | 245 | 118 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 10 | 53 | 698 | 394 | 210 | 0 | 0 | 0 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 0 | 1 | 13 | 6 | 4 | 2 | 2 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 0 | 1 | 10 | 4 | 3 | 2 | 1 | 1 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 1 | 7 | 86 | 38 | 24 | 14 | 12 | 6 |
| 19 | PAYROLL TAX | 37,516 | 31 | 203 | 2,562 | 1,219 | 729 | 300 | 260 | 126 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 31 | 203 | 2,562 | 1,219 | 729 | 300 | 260 | 126 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 0 | 1 | 14 | 11 | 2 | 1 | 1 | 1 |
| 26 | TOTAL REVENUE TAXES | 112 | 0 | 1 | 14 | 11 | 2 | 1 | 1 | 1 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 167 | 983 | 12,697 | 6,155 | 3,697 | 1,499 | 944 | 312 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 167 | 983 | 12,697 | 6,155 | 3,697 | 1,499 | 944 | 312 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (12) | (72) | (932) | (446) | (272) | (122) | (70) | (19) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (12) | (72) | (932) | (446) | (272) | (122) | (70) | (19) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 58,961 | 43 | 2,688 | 36 | 111 | 17 | 4 | 58,929 | 32 |
| 2 | TRANSMISSION | 18,571 | 13 | 897 | 11 | 35 | 5 | 1 | 18,561 | 10 |
| 3 | DISTRIBUTION | 35,412 | 44 | 639 | 18 | 174 | 20 | 9 | 35,403 | 9 |
| 4 | NUCLEAR FUEL | 2,398 | 2 | 109 | 1 | 4 | 1 | 0 | 2,397 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,325 | 2 | 106 | 1 | 4 | 1 | 0 | 2,324 | 1 |
| 6 | GENERAL PLANT | 4,624 | 9 | 107 | 3 | 18 | 2 | 2 | 4,623 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 429 | 0 | 20 | 0 | 1 | 0 | 0 | 429 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,694 | 2 | 68 | 1 | 4 | 1 | 0 | 1,693 | 1 |
| 9 | PROPERTY TAX | 124,414 | 115 | 4,634 | 71 | 351 | 47 | 16 | 124,359 | 55 |
| 10 | UNIT POWER SALES | 815 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 815 |
| 11 | DALTON | 263 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 263 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,953 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,953 |
| 13 | TOTAL PROPERTY TAX | 127,445 | 115 | 4,634 | 71 | 351 | 47 | 16 | 124,359 | 3,086 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 28,010 | 74 | 763 | 24 | 84 | 13 | 10 | 28,000 | 10 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 7,779 | 6 | 355 | 5 | 15 | 2 | 0 | 7,775 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 207 | 1 | 6 | 0 | 1 | 0 | 0 | 207 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 153 | 0 | 4 | 0 | 0 | 0 | 0 | 153 | 0 |
| 18 | PAYROLL ALLOCATION - OPR INCOME | 1,367 | 4 | 37 | 1 | 4 | 1 | 0 | 1,367 | 0 |
| 19 | PAYROLL TAX | 37,516 | 85 | 1,165 | 30 | 104 | 16 | 10 | 37,502 | 14 |
| 20 | UNIT POWER SALES | 98 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 98 |
| 21 | DALTON | 113 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 113 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,187 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,187 |
| 23 | TOTAL PAYROLL TAXES | 38,914 | 85 | 1,165 | 30 | 104 | 16 | 10 | 37,502 | 1,412 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | MISCELLANEOUS LICENSES | 112 | 0 | 5 | 0 | 0 | 0 | 0 | 112 | 0 |
| 26 | TOTAL REVENUE TAXES | 112 | 0 | 5 | 0 | 0 | 0 | 0 | 112 | 0 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 1 | 0 | 0 | 0 | 0 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 162,062 | 200 | 5,805 | 101 | 455 | 63 | 26 | 161,993 | 69 |
| 31 | UNIT POWER SALES | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 913 |
| 32 | DALTON | 376 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 376 |
| 33 | WHOLESALE BLOCK POWER SALES | 3,140 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,140 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 166,491 | 200 | 5,805 | 101 | 455 | 63 | 26 | 161,993 | 4,498 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (11,588) | (11) | (422) | (7) | (34) | (4) | (2) | (11,583) | (5) |
| 36 | UNIT POWER SALES | (50) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (50) |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (530) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (530) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (12,202) | (11) | (422) | (7) | (34) | (4) | (2) | (11,583) | (619) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 37,137,424 | 263,598 | 1,666,705 | 4,184,761 | 16,278,690 | 5,087,710 | 216,927 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 45,462,597 | 311,929 | 2,352,347 | 5,076,227 | 16,750,086 | 4,395,199 | 195,087 |
| 3 | LEVEL B-1 | 100,000,000 | 45,462,597 | 311,929 | 2,352,347 | 5,076,227 | 16,750,086 | 4,395,199 | 195,087 |
| 4 | LEVEL B-2 | 100,000,000 | 45,462,589 | 311,932 | 2,352,355 | 5,076,233 | 16,750,086 | 4,395,205 | 195,083 |
| 5 | LEVEL C | 100,000,000 | 45,502,323 | 312,202 | 2,354,412 | 5,080,667 | 16,764,428 | 4,399,043 | 195,255 |
| 6 | LEVEL D | 100,000,000 | 39,040,279 | 267,849 | 2,020,044 | 4,367,670 | 14,561,721 | 4,581,867 | 377,290 |
| 7 | LEVEL E | 100,000,000 | 40,549,232 | 278,220 | 2,098,159 | 4,536,477 | 15,124,497 | 4,642,756 | 391,861 |
| 8 | LEVEL F | 100,000,000 | 47,374,831 | 420,460 | 2,218,992 | 4,725,587 | 15,688,255 | 3,982,902 | 162,859 |
| 9 | LEVEL G | 100,000,000 | 52,305,680 | 464,262 | 2,450,100 | 5,217,126 | 17,195,000 | 3,307,140 | 79,359 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 50 | 0 | 24 | 21 | 182 | 117 | 4 |
| 11 | LEVELS F & G | 2,411,431 | 2,068,360 | 15,312 | 153,406 | 67,819 | 39,081 | 667 | 10 |
| 12 | LEVEL G | 2,410,487 | 2,068,340 | 15,312 | 153,395 | 67,802 | 38,946 | 570 | 7 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 2,068,390 | 15,312 | 153,419 | 67,823 | 39,128 | 687 | 11 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 1,015,040 | 1,694 | 32,413 | 11,958 | 4,265 | 103 | 2 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 0 | 15,360 | 14,853 | 15,563 | 535 | 8 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 1,107,196 | 1,771 | 81,987 | 25,514 | 4,586 | 16 | 2 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 0 | 21,573 | 17,690 | 14,097 | 54 | 4 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 191,675 | 320 | 20,008 | 9,146 | 3,939 | 89 | 1 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 0 | 6,635 | 7,889 | 13,502 | 439 | 3 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 370,955 | 593 | 56,881 | 21,233 | 4,456 | 14 | 1 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 0 | 15,178 | 14,023 | 12,863 | 51 | 1 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 2,068,390 | 15,312 | 116,006 | 36,297 | 8,992 | 129 | 2 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 0 | 37,413 | 31,526 | 30,136 | 558 | 8 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 2,068,391 | 15,312 | 153,419 | 67,822 | 39,128 | 687 | 10 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 2,068,409 | 15,312 | 153,571 | 68,317 | 41,465 | 5,608 | 144 |
| 27 | TOTAL METERS | 2,363,529 | 2,069,212 | 15,326 | 153,552 | 68,084 | 39,230 | 689 | 11 |
| 28 | RETAIL MWH SALES | 82,837,146 | 26,247,940 | 186,306 | 1,177,994 | 2,957,723 | 11,507,342 | 3,611,506 | 154,392 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 490,428 | 778,832 | 478,816 | 59,565 | 11,933 | 711,484 | 640,674 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 470,198 | 991,902 | 495,129 | 33,718 | 11,365 | 476,275 | 465,310 |
| 3 | LEVEL B-1 | 100,000,000 | 470,198 | 991,902 | 495,129 | 33,718 | 11,365 | 476,275 | 465,310 |
| 4 | LEVEL B-2 | 100,000,000 | 470,195 | 991,911 | 495,133 | 33,721 | 11,368 | 476,270 | 465,307 |
| 5 | LEVEL C | 100,000,000 | 470,608 | 992,777 | 495,564 | 33,750 | 11,378 | 476,683 | 465,711 |
| 6 | LEVEL D | 100,000,000 | 467,504 | 850,709 | 585,982 | 17,994 | 9,777 | 1,132,773 | 29,743 |
| 7 | LEVEL E | 100,000,000 | 485,616 | 883,569 | 608,564 | 18,700 | 10,154 | 848,453 | 30,885 |
| 8 | LEVEL F | 100,000,000 | 492,196 | 967,287 | 493,788 | 36,600 | 12,356 | 279,130 | 60,273 |
| 9 | LEVEL G | 100,000,000 | 501,739 | 1,067,232 | 499,129 | 28,092 | 13,645 | 0 | 61,850 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 6 | 15 | 34 | 3 | 0 | 31 | 4 |
| 11 | LEVELS F & G | 2,411,431 | 1,711 | 6,652 | 530 | 2 | 3 | 18 | 13 |
| 12 | LEVEL G | 2,410,487 | 1,706 | 6,646 | 509 | 1 | 3 | 0 | 11 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 1,712 | 6,661 | 543 | 4 | 3 | 31 | 15 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 314 | 749 | 31 | 1 | 0 | 0 | 6 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 373 | 1,864 | 339 | 1 | 3 | 0 | 5 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 514 | 1,436 | 25 | 0 | 0 | 0 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 488 | 3,496 | 188 | 0 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 238 | 678 | 30 | 1 | 0 | 0 | 6 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 365 | 1,702 | 327 | 1 | 3 | 0 | 5 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 412 | 1,376 | 25 | 0 | 0 | 0 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 448 | 3,301 | 181 | 0 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 837 | 1,931 | 59 | 3 | 0 | 7 | 9 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 875 | 4,730 | 484 | 2 | 3 | 24 | 6 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 1,712 | 6,661 | 543 | 5 | 3 | 31 | 15 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 1,769 | 6,718 | 1,360 | 80 | 3 | 620 | 300 |
| 27 | TOTAL METERS | 2,363,529 | 1,720 | 6,663 | 543 | 4 | 3 | 31 | 14 |
| 28 | RETAIL MWH SALES | 82,837,146 | 347,123 | 550,486 | 339,064 | 42,765 | 8,434 | 512,214 | 466,948 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 149,594 | 747,478 | 11,423,499 | 8,593,994 | 2,575,118 | 615,632 | 383,575 | 557,390 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 124,385 | 684,117 | 8,973,809 | 5,066,129 | 2,695,161 | 0 | 0 | 0 |
| 3 | LEVEL B-1 | 100,000,000 | 124,385 | 684,117 | 8,973,809 | 5,066,129 | 2,695,161 | 0 | 0 | 0 |
| 4 | LEVEL B-2 | 100,000,000 | 124,385 | 684,113 | 8,973,809 | 5,066,119 | 2,695,162 | 0 | 0 | 0 |
| 5 | LEVEL C | 100,000,000 | 124,492 | 684,708 | 8,981,648 | 4,983,465 | 2,697,516 | 0 | 0 | 0 |
| 6 | LEVEL D | 100,000,000 | 106,811 | 587,379 | 15,299,622 | 5,300,049 | 2,094,073 | 0 | 0 | 0 |
| 7 | LEVEL E | 100,000,000 | 110,933 | 610,087 | 13,866,921 | 4,612,802 | 2,175,076 | 0 | 0 | 0 |
| 8 | LEVEL F | 100,000,000 | 117,831 | 692,978 | 11,243,910 | 2,419,465 | 2,846,543 | 844,424 | 532,314 | 777,713 |
| 9 | LEVEL G | 100,000,000 | 130,109 | 763,665 | 7,418,274 | 417,282 | 2,712,193 | 932,389 | 587,772 | 858,733 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 3 | 580 | 124 | 51 | 0 | 0 | 0 |
| 11 | LEVELS F & G | 2,411,431 | 28 | 2,130 | 1,722 | 41 | 1,318 | 3,794 | 17,977 | 14,426 |
| 12 | LEVEL G | 2,410,487 | 28 | 2,127 | 1,311 | 6 | 1,269 | 3,794 | 17,977 | 14,426 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 28 | 2,130 | 1,891 | 130 | 1,320 | 3,794 | 17,977 | 14,426 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 0 | 310 | 386 | 8 | 110 | 0 | 1,075 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 23 | 1,022 | 1,343 | 39 | 885 | 0 | 0 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 0 | 444 | 37 | 0 | 32 | 0 | 734 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 1 | 1,076 | 155 | 0 | 314 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 0 | 309 | 330 | 2 | 109 | 0 | 44 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 22 | 1,012 | 1,000 | 8 | 856 | 0 | 0 | 0 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 0 | 442 | 34 | 0 | 32 | 0 | 151 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 1 | 1,049 | 127 | 0 | 309 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 563 | 509 | 33 | 158 | 0 | 0 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 28 | 1,567 | 1,382 | 97 | 1,162 | 0 | 0 | 0 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 0 | 0 | 0 | 0 | 0 | 3,794 | 17,977 | 14,426 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 28 | 2,130 | 1,891 | 130 | 1,320 | 3,794 | 17,977 | 14,426 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 161 | 2,149 | 37,820 | 2,600 | 2,194 | 3,794 | 17,977 | 14,426 |
| 27 | TOTAL METERS | 2,363,529 | 28 | 2,130 | 1,891 | 130 | 1,320 | 0 | 0 | 0 |
| 28 | RETAIL MWH SALES | 82,837,146 | 105,730 | 528,313 | 12,221,108 | 13,980,063 | 1,831,855 | 435,115 | 271,103 | 393,951 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 115,638 | 6,491,606 | 79,506 | 178,511 | 29,549 | 9,100 | 99,957,737 | 42,263 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 72,658 | 4,558,768 | 60,337 | 187,444 | 28,819 | 6,188 | 99,945,184 | 54,816 |
| 3 | LEVEL B-1 | 100,000,000 | 72,658 | 4,558,768 | 60,337 | 187,444 | 28,819 | 6,188 | 99,945,184 | 54,816 |
| 4 | LEVEL B-2 | 100,000,000 | 72,652 | 4,558,775 | 60,338 | 187,445 | 28,818 | 6,185 | 99,945,189 | 54,811 |
| 5 | LEVEL C | 100,000,000 | 72,718 | 4,562,760 | 60,390 | 187,609 | 28,846 | 6,189 | 99,945,142 | 54,858 |
| 6 | LEVEL D | 100,000,000 | 62,361 | 7,944,609 | 51,844 | 164,982 | 24,731 | 5,258 | 99,952,921 | 47,079 |
| 7 | LEVEL E | 100,000,000 | 64,816 | 7,746,925 | 53,816 | 171,349 | 25,724 | 5,500 | 99,951,092 | 48,908 |
| 8 | LEVEL F | 100,000,000 | 68,046 | 2,433,728 | 58,097 | 866,877 | 89,838 | 39,469 | 99,946,749 | 53,251 |
| 9 | LEVEL G | 100,000,000 | 75,130 | 1,750,093 | 64,147 | 957,184 | 99,145 | 43,530 | 100,000,000 | (0) |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,449 | 0 | 193 | 0 | 3 | 1 | 2 | 1,448 | 1 |
| 11 | LEVELS F & G | 2,411,431 | 11,586 | 414 | 1,967 | 1,884 | 271 | 288 | 2,411,430 | 1 |
| 12 | LEVEL G | 2,410,487 | 11,586 | 308 | 1,967 | 1,884 | 270 | 286 | 2,410,487 | 0 |
| 13 | TOTAL ALL LEVELS | 2,411,936 | 11,586 | 501 | 1,967 | 1,887 | 271 | 288 | 2,411,935 | 1 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,069,429 | 634 | 65 | 50 | 179 | 9 | 27 | 1,069,429 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 52,907 | 0 | 349 | 0 | 244 | 32 | 66 | 52,907 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,228,004 | 2,233 | 10 | 491 | 889 | 27 | 60 | 1,228,004 | 0 |
| 17 | OVERHEAD THREE PHASE | 60,143 | 0 | 60 | 0 | 614 | 211 | 122 | 60,143 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 227,291 | 65 | 60 | 34 | 175 | 8 | 26 | 227,291 | (0) |
| 19 | PAD MOUNTED THREE PHASE - WTD | 34,301 | 0 | 205 | 0 | 235 | 29 | 65 | 34,301 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 458,334 | 345 | 10 | 466 | 823 | 27 | 57 | 458,334 | (0) |
| 21 | OVERHEAD THREE PHASE - WTD | 48,457 | 0 | 49 | 0 | 571 | 186 | 119 | 48,457 | (0) |
| 22 | SINGLE PHASE METERED CUSTS | 2,250,568 | 0 | 85 | 0 | 1,045 | 35 | 166 | 2,250,568 | 0 |
| 23 | THREE PHASE METERED CUSTS | 111,618 | 0 | 416 | 0 | 842 | 236 | 122 | 111,617 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,750 | 11,586 | 0 | 1,967 | 0 | 0 | 0 | 49,750 | 0 |
| 25 | TOTAL CUSTOMERS | 2,411,936 | 11,586 | 501 | 1,967 | 1,887 | 271 | 288 | 2,411,935 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,470,873 | 11,586 | 10,020 | 1,967 | 1,944 | 271 | 288 | 2,470,873 | 0 |
| 27 | TOTAL METERS | 2,363,529 | 0 | 501 | 0 | 1,887 | 271 | 288 | 2,363,528 | 1 |
| | | | | | | | | | | 0 |
| 28 | RETAIL MWH SALES | 82,837,146 | 81,730 | 4,668,258 | 56,194 | 126,169 | 20,888 | 6,431 | 82,837,146 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 79,810 | 547 | 4,130 | 8,911 | 29,404 | 7,716 | 342 |
| 30 | TRANSMISSION | 38,045 | 13,372 | 92 | 691 | 1,494 | 4,930 | 1,309 | 61 |
| 31 | DISTRIBUTION | 129,646 | 71,580 | 558 | 7,350 | 6,980 | 13,826 | 2,700 | 107 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 61,193 | 453 | 4,542 | 2,017 | 1,199 | 109 | 3 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 8,585 | 64 | 6,228 | 2,657 | 2,575 | 136 | 1 |
| 34 | SALES | 30,105 | 11,478 | 85 | 7,199 | 2,988 | 3,519 | 220 | 1 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 246,018 | 1,799 | 30,140 | 25,047 | 55,453 | 12,190 | 515 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 1,240 | 8 | 64 | 138 | 456 | 120 | 5 |
| 37 | TRANSMISSION | 982 | 441 | 3 | 23 | 49 | 163 | 43 | 2 |
| 38 | DISTRIBUTION | 2,465 | 1,405 | 9 | 106 | 116 | 280 | 60 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1,049 | 8 | 78 | 35 | 21 | 2 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 147 | 1 | 106 | 45 | 44 | 2 | 0 |
| 41 | SALES | 525 | 202 | 1 | 126 | 52 | 61 | 4 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 4,484 | 30 | 503 | 435 | 1,025 | 231 | 9 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 825 | 1,741 | 869 | 59 | 20 | 836 | 817 |
| 30 | TRANSMISSION | 38,045 | 140 | 292 | 149 | 10 | 3 | 155 | 130 |
| 31 | DISTRIBUTION | 129,646 | 430 | 1,153 | 379 | 23 | 7 | 183 | 73 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 52 | 198 | 30 | 1 | 0 | 11 | 5 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 50 | 442 | 107 | 2 | 0 | 15 | 3 |
| 34 | SALES | 30,105 | 45 | 605 | 172 | 4 | 0 | 25 | 5 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 1,542 | 4,431 | 1,706 | 99 | 30 | 1,225 | 1,033 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 13 | 27 | 13 | 1 | 0 | 13 | 13 |
| 37 | TRANSMISSION | 982 | 5 | 10 | 5 | 0 | 0 | 5 | 4 |
| 38 | DISTRIBUTION | 2,465 | 9 | 20 | 8 | 1 | 0 | 4 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 1 | 3 | 1 | 0 | 0 | 0 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 1 | 8 | 2 | 0 | 0 | 0 | 0 |
| 41 | SALES | 525 | 1 | 11 | 3 | 0 | 0 | 0 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 30 | 79 | 32 | 2 | 0 | 22 | 19 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 218 | 1,201 | 15,753 | 8,893 | 4,731 | 0 | 0 | 0 |
| 30 | TRANSMISSION | 38,045 | 37 | 202 | 7,562 | 5,085 | 788 | 0 | 0 | 0 |
| 31 | DISTRIBUTION | 129,646 | 83 | 632 | 7,150 | 1,656 | 1,992 | 5,966 | 3,315 | 635 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 3 | 63 | 704 | 48 | 55 | 92 | 437 | 351 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 1 | 71 | 444 | 79 | 39 | 92 | 433 | 348 |
| 34 | SALES | 30,105 | 1 | 74 | 722 | 135 | 35 | 187 | 887 | 711 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 343 | 2,243 | 32,335 | 15,896 | 7,640 | 6,337 | 5,072 | 2,045 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 3 | 19 | 244 | 138 | 73 | 0 | 0 | 0 |
| 37 | TRANSMISSION | 982 | 1 | 7 | 93 | 50 | 26 | 0 | 0 | 0 |
| 38 | DISTRIBUTION | 2,465 | 2 | 13 | 152 | 39 | 43 | 77 | 43 | 11 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 0 | 1 | 12 | 1 | 1 | 2 | 8 | 6 |
| 40 | CUSTOMER ASSISTANCE | 396 | 0 | 1 | 8 | 1 | 1 | 2 | 7 | 6 |
| 41 | SALES | 525 | 0 | 1 | 13 | 2 | 1 | 3 | 15 | 12 |
| 42 | TOTAL HEADCOUNT | 8,329 | 6 | 42 | 522 | 231 | 145 | 84 | 73 | 35 |

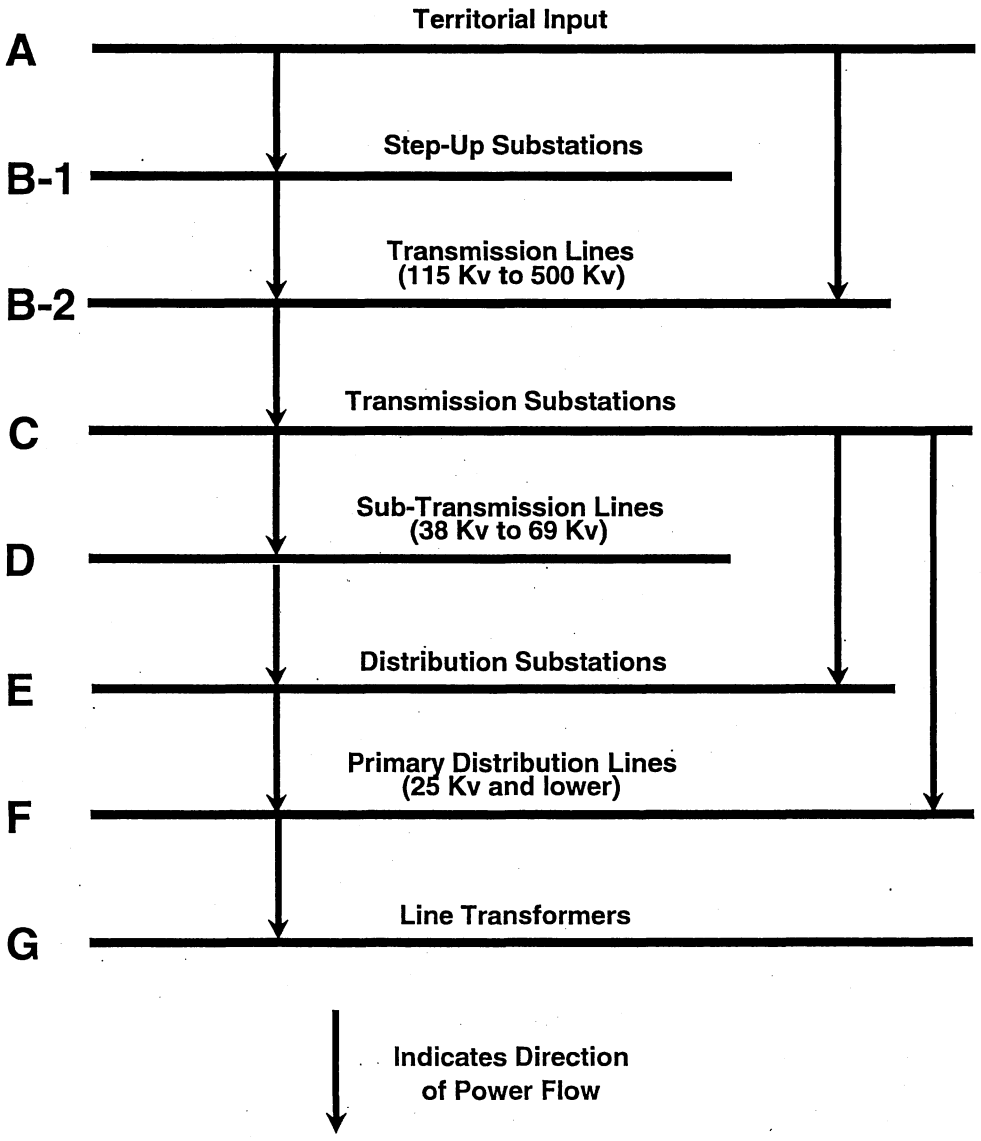
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR TEST YEAR ENDING JULY 31, 2011 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 175,547 | 128 | 8,003 | 106 | 329 | 51 | 11 | 175,451 | 96 |
| 30 | TRANSMISSION | 38,045 | 21 | 1,422 | 18 | 56 | 8 | 2 | 38,029 | 16 |
| 31 | DISTRIBUTION | 129,646 | 197 | 1,828 | 65 | 631 | 79 | 38 | 129,616 | 30 |
| 32 | CUSTOMER ACCOUNTING | 72,154 | 281 | 186 | 48 | 57 | 8 | 8 | 72,154 | 0 |
| 33 | CUSTOMER ASSISTANCE | 23,183 | 335 | 201 | 57 | 123 | 42 | 53 | 23,183 | 0 |
| 34 | SALES | 30,105 | 303 | 335 | 52 | 168 | 66 | 83 | 30,105 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 468,680 | 1,265 | 11,975 | 346 | 1,364 | 254 | 195 | 468,538 | 142 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,723 | 2 | 124 | 2 | 5 | 1 | 0 | 2,722 | 1 |
| 37 | TRANSMISSION | 982 | 1 | 47 | 1 | 2 | 0 | 0 | 981 | 1 |
| 38 | DISTRIBUTION | 2,465 | 3 | 44 | 1 | 12 | 1 | 1 | 2,464 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,239 | 5 | 3 | 1 | 1 | 0 | 0 | 1,239 | 0 |
| 40 | CUSTOMER ASSISTANCE | 396 | 6 | 3 | 1 | 2 | 1 | 1 | 396 | 0 |
| 41 | SALES | 525 | 5 | 6 | 1 | 3 | 1 | 1 | 525 | 0 |
| 42 | TOTAL HEADCOUNT | 8,329 | 22 | 227 | 7 | 25 | 4 | 3 | 8,327 | 2 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 4 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 7 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 12 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 25 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 31 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 34 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 42 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 48 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 59 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 65 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 68 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 73 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 11,333,128 | 2,077,039 | 3,713,565 | 1,000,319 | 64,784 | 711,331 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 4,353,366 | 800,811 | 1,447,949 | 391,326 | 24,804 | 277,312 |
| 3 | NUCLEAR FUEL | 466,122 | 207,893 | 38,985 | 84,209 | 24,220 | 1,081 | 16,187 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 85,167 | 15,971 | 34,498 | 9,922 | 443 | 6,631 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 7,102,488 | 1,299,242 | 2,315,327 | 623,291 | 40,618 | 443,575 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (259,131) | (59,133) | (61,195) | (14,649) | (1,449) | (10,674) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 1,271,598 | 233,136 | 414,690 | 111,626 | 7,281 | 79,413 |
| 8 | ACCOUNT 283 | 320,056 | 155,052 | 34,840 | 43,356 | 10,962 | 882 | 7,814 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 1,167,519 | 208,843 | 396,851 | 107,939 | 6,714 | 76,553 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,486 | 4,029 | 8,701 | 2,503 | 112 | 1,673 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 428,764 | 81,379 | 165,095 | 46,834 | 2,269 | 31,604 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (499) | (96) | (175) | (48) | (3) | (33) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,481 | 5,942 | 10,589 | 2,851 | 186 | 2,029 |
| 14 | PREPAID PENSION ASSET | 488,045 | 239,391 | 59,142 | 57,967 | 13,647 | 1,375 | 9,921 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (88,644) | (19,921) | (39,926) | (11,786) | (414) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (103,526) | (25,998) | (21,280) | (4,732) | (580) | (3,466) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 6,475 | 1,214 | 2,622 | 754 | 34 | 504 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 13,366 | 2,507 | 5,415 | 1,557 | 70 | 1,041 |
| 19 | DEFERRED DSM COSTS | 4,887 | 4,887 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (51,549) | (9,667) | (20,881) | (6,006) | (268) | (4,014) |
| 21 | ARO REGULATORY ASSET | 729,925 | 323,562 | 60,503 | 132,838 | 38,323 | 1,665 | 25,569 |
| 22 | ARO LIABILITY | (704,927) | (312,480) | (58,430) | (128,289) | (37,011) | (1,608) | (24,693) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (43,930) | (8,238) | (17,794) | (5,118) | (228) | (3,421) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (53,795) | (9,537) | (14,663) | (3,623) | (329) | (2,810) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 3,847 | 721 | 1,558 | 448 | 20 | 300 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (188) | (35) | (62) | (17) | (1) | (12) |
| 27 | CASH WORKING CAPITAL | 162,810 | 58,552 | 12,485 | 24,974 | 7,711 | 293 | 4,212 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 478,200 | 96,000 | 166,689 | 46,287 | 2,593 | 38,404 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 6,413,169 | 1,186,399 | 2,085,165 | 561,639 | 36,497 | 405,426 |
| | --- REVENUES --- | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 2,699,523 | 604,575 | 1,217,443 | 360,583 | 12,668 | 188,038 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 109,670 | 16,353 | 19,339 | 5,003 | 374 | 3,575 |
| 32 | TOTAL REVENUES | 7,614,581 | 2,809,192 | 620,928 | 1,236,782 | 365,586 | 13,042 | 191,613 |
| | --- EXPENSES --- | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 1,889,096 | 375,880 | 745,157 | 236,593 | 10,448 | 140,326 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 321,560 | 59,186 | 101,826 | 26,941 | 1,882 | 19,479 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 33 | 6 | 8 | 2 | 0 | 2 |
| 36 | ARO ACCRETION | 44,278 | 19,800 | 3,716 | 7,975 | 2,290 | 102 | 1,532 |
| 37 | ARO DEFERRAL | (44,338) | (19,831) | (3,721) | (7,984) | (2,292) | (104) | (1,534) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 1,507 | 283 | 611 | 176 | 8 | 117 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 135,454 | 28,279 | 50,771 | 14,310 | 708 | 8,607 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (295) | (54) | (97) | (26) | (2) | (19) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (25,163) | (4,460) | (6,858) | (1,694) | (154) | (1,314) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,366) | (1,166) | (2,086) | (562) | (36) | (399) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 2,315,795 | 457,949 | 889,323 | 275,738 | 12,852 | 166,797 |
| 44 | INCOME TAXES | 411,696 | 114,359 | 48,899 | 109,532 | 28,058 | (361) | 4,766 |
| 45 | TOTAL EXPENSES | 6,540,658 | 2,430,154 | 506,848 | 998,855 | 303,796 | 12,491 | 171,563 |
| | --- RETURN --- | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 379,038 | 114,080 | 237,926 | 61,790 | 551 | 20,050 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (3,825) | (717) | (1,549) | (446) | (20) | (298) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (1,416) | (318) | (638) | (188) | (7) | 0 |
| 49 | NET INCOME | 1,061,832 | 373,797 | 113,045 | 235,739 | 61,156 | 524 | 19,752 |
| 50 | RETURN ON INVESTMENT | 7.77% | 5.83% | 9.53% | 11.31% | 10.89% | 1.44% | 4.87% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 445,975 | 3,811,093 | 23,157,233 | 1,145,261 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 222,431 | 1,490,212 | 9,008,211 | 502,756 |
| 3 | NUCLEAR FUEL | 466,122 | 0 | 93,277 | 465,852 | 270 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 0 | 38,213 | 190,845 | 111 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 223,544 | 2,375,945 | 14,424,030 | 642,665 |
| | LESS: DEFERRED INCOME TAXES | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (11,447) | (56,735) | (474,413) | (13,418) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 50,896 | 425,617 | 2,594,257 | 115,772 |
| 8 | ACCOUNT 283 | 320,056 | 7,401 | 48,264 | 308,571 | 11,485 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 46,850 | 417,146 | 2,428,415 | 113,839 |
| | ADD: OTHER RATE BASE ITEMS | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 0 | 9,619 | 48,123 | 28 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 3,239 | 180,093 | 939,277 | 81,623 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (10) | (186) | (1,050) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 1,022 | 10,866 | 65,966 | 1,338 |
| 14 | PREPAID PENSION ASSET | 488,045 | 13,839 | 67,386 | 462,668 | 25,377 |
| 15 | CUSTOMER DEPOSITS | (220,017) | 0 | (59,326) | (220,017) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (4,502) | (18,452) | (182,536) | (12,094) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 0 | 2,905 | 14,508 | 8 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 0 | 5,998 | 29,954 | 17 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 4,887 | 0 |
| 20 | ECCR | (115,581) | 0 | (23,129) | (115,514) | (67) |
| 21 | ARO REGULATORY ASSET | 729,925 | (684) | 147,703 | 729,479 | 446 |
| 22 | ARO LIABILITY | (704,927) | 660 | (142,645) | (704,496) | (431) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | 0 | (19,710) | (98,439) | (57) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (3,752) | (13,428) | (101,937) | (37) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 0 | 1,726 | 8,620 | 5 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (7) | (63) | (385) | 0 |
| 27 | CASH WORKING CAPITAL | 162,810 | 2,767 | 44,290 | 155,284 | 7,526 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 12,572 | 193,647 | 1,034,392 | 103,681 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 189,266 | 2,152,446 | 13,030,007 | 632,507 |
| | --- REVENUES --- | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 148,728 | 1,823,214 | 7,054,773 | 361,108 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 2,547 | 19,424 | 176,285 | 22,416 |
| 32 | TOTAL REVENUES | 7,614,581 | 151,275 | 1,842,638 | 7,231,057 | 383,524 |
| | --- EXPENSES --- | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 78,002 | 1,471,971 | 4,947,474 | 230,023 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 20,753 | 102,197 | 653,824 | 42,743 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 1 | 8 | 60 | 0 |
| 36 | ARO ACCRETION | 44,278 | 18 | 8,820 | 44,253 | 25 |
| 37 | ARO DEFERRAL | (44,338) | (19) | (8,828) | (44,313) | (25) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 0 | 677 | 3,379 | 2 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 4,500 | 64,858 | 307,487 | 6,052 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (12) | (99) | (604) | 0 |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (1,755) | (6,281) | (47,679) | (17) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (250) | (2,140) | (13,005) | (717) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 101,238 | 1,631,183 | 5,850,876 | 278,085 |
| 44 | INCOME TAXES | 411,696 | 17,073 | 56,161 | 378,487 | 33,209 |
| 45 | TOTAL EXPENSES | 6,540,658 | 118,311 | 1,687,344 | 6,229,363 | 311,294 |
| | --- RETURN --- | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 32,964 | 155,294 | 1,001,694 | 72,229 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | 0 | (1,716) | (8,571) | (5) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | 0 | (948) | (3,515) | 0 |
| 49 | NET INCOME | 1,061,832 | 32,964 | 152,630 | 989,608 | 72,224 |
| 50 | RETURN ON INVESTMENT | 7.77% | 17.42% | 7.09% | 7.59% | 11.42% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (I) | Allocated to Rate R and TOU-REO on MWH Sales. |
| 20 | (H) | |
| 21 | (J) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 22 | (J) | |
| 23 | (H) | |
| 24 | (K) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 25 | (H) | |
| 26 | (L) | Allocated per Total Gross Plant from Schedule 2.01 |
| 27 | (M) | From Schedule 1.02. |
| 30 | (N) | From Schedule 2.10. |
| 31 | (N) | |
| 33 | (O) | From Schedule 2.20. |
| 34 | (P) | From Schedule 2.30. |
| 35 | (P) | |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (H) | |
| 39 | (P) | From Schedule 2.40. |
| 40 | (L) | |
| 41 | (K) | |
| 42 | (P) | |
| 44 | (R) | From Schedule 1.05. |
| 47 | (S) | Allocated per ECCR Investment. |
| 48 | (T) | Allocated per Customer Deposits. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 2,430,154 | 506,848 | 998,855 | 303,796 | 12,491 | 171,563 |
| | LESS: | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 26,463 | 4,922 | 12,819 | 4,412 | 150 | 2,453 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 321,560 | 59,186 | 101,826 | 26,941 | 1,882 | 19,479 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 33 | 6 | 8 | 2 | 0 | 2 |
| 5 | ARO ACCRETION | 44,278 | 19,800 | 3,716 | 7,975 | 2,290 | 102 | 1,532 |
| 6 | ARO DEFERRAL | (44,338) | (19,831) | (3,721) | (7,984) | (2,292) | (104) | (1,534) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 82,544 | 15,249 | 26,761 | 7,195 | 470 | 5,212 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (295) | (54) | (97) | (26) | (2) | (19) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (25,163) | (4,460) | (6,858) | (1,694) | (154) | (1,314) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,366) | (1,166) | (2,086) | (562) | (36) | (399) |
| 11 | CWC ALLOCATOR | 5,648,743 | 2,031,409 | 433,170 | 866,491 | 267,530 | 10,182 | 146,152 |
| 12 | ALLOCATION OF CWC | 162,810 | 58,552 | 12,485 | 24,974 | 7,711 | 293 | 4,212 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 118,311 | 1,687,344 | 6,229,363 | 311,294 |
| | LESS: | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 1,159 | 29,611 | 81,989 | 25 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 20,753 | 102,197 | 653,824 | 42,743 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 1 | 8 | 60 | 0 |
| 5 | ARO ACCRETION | 44,278 | 18 | 8,820 | 44,253 | 25 |
| 6 | ARO DEFERRAL | (44,338) | (19) | (8,828) | (44,313) | (25) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 2,423 | 27,384 | 167,238 | 8,118 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (12) | (99) | (604) | 0 |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (1,755) | (6,281) | (47,679) | (17) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (250) | (2,140) | (13,005) | (717) |
| 11 | CWC ALLOCATOR | 5,648,743 | 95,993 | 1,536,672 | 5,387,601 | 261,143 |
| 12 | ALLOCATION OF CWC | 162,810 | 2,767 | 44,290 | 155,284 | 7,526 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00. |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 12 | (D) | Allocated per CWC allocator on line 11. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | |
| 1 | REVENUE | 7,614,581 | 2,809,192 | 620,928 | 1,236,782 | 365,586 | 13,042 | 191,613 |
| | LESS: | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 1,889,096 | 375,880 | 745,157 | 236,593 | 10,448 | 140,326 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 323,069 | 59,470 | 102,436 | 27,117 | 1,888 | 19,596 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (295) | (54) | (97) | (26) | (2) | (19) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (25,163) | (4,460) | (6,858) | (1,694) | (154) | (1,314) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 135,454 | 28,279 | 50,771 | 14,310 | 708 | 8,607 |
| 7 | INTEREST EXPENSE | 348,394 | 163,536 | 30,253 | 53,172 | 14,322 | 931 | 10,338 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 323,495 | 131,560 | 292,201 | 74,964 | (776) | 14,078 |
| | PLUS: | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 21,213 | 3,919 | 6,877 | 1,849 | 121 | 1,339 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 1,355 | 250 | 439 | 118 | 8 | 86 |
| | LESS: | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 6,424 | 1,187 | 2,083 | 560 | 37 | 406 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 19,225 | 7,616 | 16,836 | 4,323 | (39) | 855 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 320,414 | 126,926 | 280,598 | 72,048 | (645) | 14,242 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 19,225 | 7,616 | 16,836 | 4,323 | (39) | 855 |
| 16 | STATE TAX CREDITS | (67,245) | (31,654) | (5,848) | (10,262) | (2,759) | (180) | (1,999) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (6,027) | (1,113) | (1,954) | (525) | (34) | (380) |
| 18 | TAXES ACCRUED | 38,877 | 18,301 | 3,381 | 5,933 | 1,595 | 104 | 1,155 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 11 | 2 | 4 | 1 | 0 | 1 |
| 20 | NET STATE INCOME TAX | 24,391 | (144) | 4,038 | 10,557 | 2,635 | (149) | (368) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | |
| 1 | REVENUE | 7,614,581 | 151,275 | 1,842,638 | 7,231,057 | 383,524 |
| | LESS: | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 78,002 | 1,471,971 | 4,947,474 | 230,023 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 20,753 | 102,874 | 657,203 | 42,745 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (12) | (99) | (604) | 0 |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (1,755) | (6,281) | (47,679) | (17) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 4,500 | 64,858 | 307,487 | 6,052 |
| 7 | INTEREST EXPENSE | 348,394 | 4,826 | 54,887 | 332,265 | 16,129 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 44,961 | 154,428 | 1,034,911 | 88,592 |
| | PLUS: | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 623 | 7,037 | 42,978 | 2,086 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 40 | 449 | 2,745 | 133 |
| | LESS: | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 189 | 2,132 | 13,018 | 632 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 2,572 | 9,044 | 60,432 | 5,104 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 42,863 | 150,738 | 1,007,184 | 85,075 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 2,572 | 9,044 | 60,432 | 5,104 |
| 16 | STATE TAX CREDITS | (67,245) | (929) | (10,501) | (64,132) | (3,113) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (177) | (1,999) | (12,209) | (593) |
| 18 | TAXES ACCRUED | 38,877 | 537 | 6,071 | 37,077 | 1,800 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 4 | 23 | 2 |
| 20 | NET STATE INCOME TAX | 24,391 | 2,003 | 2,619 | 21,191 | 3,200 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | |
| 21 | REVENUE | 7,614,581 | 2,809,192 | 620,928 | 1,236,782 | 365,586 | 13,042 | 191,613 |
| | LESS: | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 1,889,096 | 375,880 | 745,157 | 236,593 | 10,448 | 140,326 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 323,069 | 59,470 | 102,436 | 27,117 | 1,888 | 19,596 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (295) | (54) | (97) | (26) | (2) | (19) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (25,163) | (4,460) | (6,858) | (1,694) | (154) | (1,314) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 135,454 | 28,279 | 50,771 | 14,310 | 708 | 8,607 |
| 27 | INTEREST EXPENSE | 348,394 | 163,536 | 30,253 | 53,172 | 14,322 | 931 | 10,338 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 323,495 | 131,560 | 292,201 | 74,964 | (776) | 14,078 |
| | PLUS: | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 19,029 | 3,515 | 6,169 | 1,659 | 108 | 1,201 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 1,308 | 242 | 424 | 114 | 7 | 83 |
| | LESS: | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 6,424 | 1,187 | 2,083 | 560 | 37 | 406 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 10,858 | 2,006 | 3,520 | 946 | 62 | 685 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 19,225 | 7,616 | 16,836 | 4,323 | (39) | 855 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 307,325 | 124,508 | 276,355 | 70,908 | (721) | 13,416 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 107,564 | 43,578 | 96,724 | 24,818 | (252) | 4,696 |
| 37 | STATE TAX CREDITS | 23,536 | 11,079 | 2,047 | 3,592 | 966 | 63 | 699 |
| 38 | FEDERAL TAX CREDITS | (899) | (425) | (78) | (137) | (37) | (2) | (27) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 174 | 32 | 56 | 15 | 1 | 11 |
| 40 | TAXES ACCRUED | (7,571) | (3,565) | (658) | (1,155) | (311) | (20) | (225) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (324) | (60) | (105) | (28) | (2) | (20) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 114,503 | 44,861 | 98,975 | 25,423 | (212) | 5,134 |
| 43 | TOTAL INCOME TAXES | 411,696 | 114,359 | 48,899 | 109,532 | 28,058 | (361) | 4,766 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | |
| 21 | REVENUE | 7,614,581 | 151,275 | 1,842,638 | 7,231,057 | 383,524 |
| | LESS: | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 78,002 | 1,471,971 | 4,947,474 | 230,023 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 20,753 | 102,874 | 657,203 | 42,745 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (12) | (99) | (604) | 0 |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (1,755) | (6,281) | (47,679) | (17) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 4,500 | 64,858 | 307,487 | 6,052 |
| 27 | INTEREST EXPENSE | 348,394 | 4,826 | 54,887 | 332,265 | 16,129 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 44,961 | 154,428 | 1,034,911 | 88,592 |
| | PLUS: | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 558 | 6,313 | 38,552 | 1,872 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 38 | 434 | 2,650 | 128 |
| | LESS: | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 189 | 2,132 | 13,018 | 632 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 319 | 3,602 | 21,998 | 1,067 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 2,572 | 9,044 | 60,432 | 5,104 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 42,477 | 146,397 | 980,665 | 83,789 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 14,867 | 51,239 | 343,234 | 29,325 |
| 37 | STATE TAX CREDITS | 23,536 | 325 | 3,675 | 22,446 | 1,090 |
| 38 | FEDERAL TAX CREDITS | (899) | (12) | (140) | (858) | (41) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 5 | 57 | 351 | 17 |
| 40 | TAXES ACCRUED | (7,571) | (105) | (1,182) | (7,221) | (350) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (10) | (107) | (656) | (32) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 15,070 | 53,542 | 357,296 | 30,009 |
| 43 | TOTAL INCOME TAXES | 411,696 | 17,073 | 56,161 | 378,487 | 33,209 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (B) | Interest expense associated with Total Investment from Schedule 1.00. |
| 9 | (C) | Allocated per Total Investment less Cash Working Capital from Schedule 1.00. |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (D) | Tax on Ordinary Income from line 15. |
| 14 | (E) | State Income Tax Rate. |
| 15 | (F) | Line 13 times line 14. |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (C) | |
| 19 | (C) | |
| 20 | (G) | Sum of Lines 15-19. |
| 21 | (A) | |
| 22 | (A) | |
| 23 | (A) | |
| 24 | (A) | |
| 25 | (A) | |
| 26 | (A) | |
| 27 | (A) | |
| 29 | (C) | |
| 30 | (C) | |
| 31 | (C) | |
| 32 | (C) | |
| 33 | (H) | State Income Tax Deduction from line 12. |
| 35 | (I) | Federal Income Tax Rate. |
| 36 | (J) | Line 34 times line 35. |
| 37 | (C) | |
| 38 | (C) | |
| 39 | (C) | |
| 40 | (C) | |
| 41 | (C) | |
| 42 | (K) | Sum of Lines 36 - 41. |
| 43 | (L) | Line 20 + line 42. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | |
| | LAND | | | | | | | |
| 1 | STEAM | 33,855 | 15,099 | 2,831 | 6,116 | 1,759 | 79 | 1,176 |
| 2 | NUCLEAR | 1,103 | 492 | 92 | 199 | 57 | 3 | 38 |
| 3 | HYDRO | 35,488 | 15,828 | 2,968 | 6,411 | 1,844 | 82 | 1,232 |
| 4 | OTHER | 377 | 168 | 32 | 68 | 20 | 1 | 13 |
| 5 | TOTAL LAND | 70,823 | 31,587 | 5,923 | 12,794 | 3,680 | 165 | 2,459 |
| | EQUIPMENT | | | | | | | |
| 6 | STEAM | 5,451,644 | 2,431,459 | 455,954 | 984,889 | 283,270 | 12,644 | 189,324 |
| 7 | NUCLEAR | 4,167,884 | 1,858,898 | 348,585 | 752,966 | 216,565 | 9,666 | 144,742 |
| 8 | HYDRO | 642,869 | 286,723 | 53,767 | 116,140 | 33,404 | 1,491 | 22,325 |
| 9 | OTHER | 890,623 | 397,223 | 74,488 | 160,899 | 46,277 | 2,066 | 30,929 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 4,974,303 | 932,794 | 2,014,894 | 579,516 | 25,867 | 387,320 |
| 11 | PRODUCTION PLANT | 11,223,843 | 5,005,890 | 938,717 | 2,027,688 | 583,196 | 26,032 | 389,779 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 5,005,890 | 938,717 | 2,027,688 | 583,196 | 26,032 | 389,779 |
| | TRANSMISSION PLANT | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | |
| | SUBSTATIONS | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 9,103 | 1,707 | 3,688 | 1,061 | 47 | 709 |
| 17 | LEVEL C | 12,865 | 5,744 | 1,077 | 2,326 | 669 | 30 | 447 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 76 | 14 | 31 | 11 | 0 | 6 |
| 20 | LEVEL F | 90 | 42 | 7 | 16 | 4 | 1 | 3 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 14,965 | 2,805 | 6,061 | 1,745 | 78 | 1,165 |
| | LINES | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 98,947 | 18,555 | 40,080 | 11,528 | 515 | 7,704 |
| 23 | LEVEL D | 18,894 | 7,209 | 1,352 | 2,982 | 1,143 | 38 | 571 |
| 24 | TOTAL LINES | 240,747 | 106,156 | 19,907 | 43,062 | 12,671 | 553 | 8,275 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 121,121 | 22,712 | 49,123 | 14,416 | 631 | 9,440 |
| | ACCOUNTS 352 & 353 | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 123,081 | 23,080 | 49,855 | 14,339 | 640 | 9,584 |
| 27 | LEVEL B-2 | 738,492 | 329,372 | 61,764 | 133,415 | 38,372 | 1,713 | 25,646 |
| 28 | LEVEL C | 390,993 | 174,546 | 32,731 | 70,700 | 20,335 | 908 | 13,591 |
| 29 | LEVEL D | 775 | 297 | 55 | 122 | 47 | 2 | 23 |
| 30 | LEVEL E | 7,532 | 2,992 | 561 | 1,237 | 438 | 16 | 237 |
| 31 | LEVEL F | 2,909 | 1,371 | 235 | 511 | 128 | 17 | 112 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 631,659 | 118,426 | 255,840 | 73,659 | 3,296 | 49,193 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 292,178 | 54,790 | 118,350 | 34,039 | 1,519 | 22,750 |
| 34 | LEVEL D | 9,991 | 3,812 | 715 | 1,577 | 604 | 20 | 302 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 295,990 | 55,505 | 119,927 | 34,643 | 1,539 | 23,052 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | |
| | LAND | | | | | |
| 1 | STEAM | 33,855 | 0 | 6,775 | 33,835 | 20 |
| 2 | NUCLEAR | 1,103 | 0 | 221 | 1,102 | 1 |
| 3 | HYDRO | 35,488 | 0 | 7,102 | 35,467 | 21 |
| 4 | OTHER | 377 | 0 | 75 | 377 | 0 |
| 5 | TOTAL LAND | 70,823 | 0 | 14,173 | 70,781 | 42 |
| | EQUIPMENT | | | | | |
| 6 | STEAM | 5,451,644 | 0 | 1,090,939 | 5,448,479 | 3,165 |
| 7 | NUCLEAR | 4,167,884 | 0 | 834,044 | 4,165,466 | 2,418 |
| 8 | HYDRO | 642,869 | 0 | 128,646 | 642,496 | 373 |
| 9 | OTHER | 890,623 | 0 | 178,224 | 890,106 | 517 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 0 | 2,231,853 | 11,146,547 | 6,473 |
| 11 | PRODUCTION PLANT | 11,223,843 | 0 | 2,246,026 | 11,217,328 | 6,515 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 109,353 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 74,266 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 525,296 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 0 | 2,246,026 | 11,217,328 | 715,430 |
| | TRANSMISSION PLANT | | | | | |
| | ACCOUNT 350 - LAND | | | | | |
| | SUBSTATIONS | | | | | |
| 16 | LEVEL B-2 | 20,412 | 0 | 4,085 | 20,400 | 12 |
| 17 | LEVEL C | 12,865 | 0 | 2,565 | 12,858 | 7 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 51 | 189 | (0) |
| 20 | LEVEL F | 90 | 2 | 15 | 90 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 2 | 6,716 | 33,537 | 19 |
| | LINES | | | | | |
| 22 | LEVEL B-2 | 221,853 | 0 | 44,395 | 221,724 | 129 |
| 23 | LEVEL D | 18,894 | 0 | 5,590 | 18,885 | 9 |
| 24 | TOTAL LINES | 240,747 | 0 | 49,985 | 240,609 | 138 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 2 | 56,701 | 274,146 | 157 |
| | ACCOUNTS 352 & 353 | | | | | |
| 26 | LEVEL B-1 | 275,962 | 0 | 55,223 | 275,802 | 160 |
| 27 | LEVEL B-2 | 738,492 | 0 | 147,781 | 738,063 | 429 |
| 28 | LEVEL C | 390,993 | 0 | 77,955 | 390,766 | 227 |
| 29 | LEVEL D | 775 | 0 | 229 | 775 | (0) |
| 30 | LEVEL E | 7,532 | 0 | 2,047 | 7,528 | 4 |
| 31 | LEVEL F | 2,909 | 64 | 469 | 2,907 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 64 | 283,704 | 1,415,841 | 821 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | |
| 33 | LEVEL B-2 | 655,099 | 0 | 131,093 | 654,719 | 380 |
| 34 | LEVEL D | 9,991 | 0 | 2,956 | 9,986 | 5 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 0 | 134,049 | 664,705 | 385 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 154,905 | 29,048 | 62,746 | 18,047 | 806 | 12,062 |
| 37 | LEVEL D | 107,784 | 41,123 | 7,714 | 17,010 | 6,518 | 218 | 3,258 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 196,028 | 36,762 | 79,756 | 24,565 | 1,024 | 15,320 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 373,687 | 70,075 | 151,366 | 43,535 | 1,943 | 29,097 |
| 40 | LEVEL D | 157,203 | 59,977 | 11,250 | 24,809 | 9,507 | 319 | 4,752 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 433,664 | 81,325 | 176,175 | 53,042 | 2,262 | 33,849 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,678 | 315 | 680 | 196 | 9 | 131 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,678 | 315 | 680 | 196 | 9 | 131 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 3,828 | 718 | 1,550 | 446 | 20 | 298 |
| 46 | LEVEL D | 396 | 152 | 28 | 62 | 24 | 1 | 12 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 3,980 | 746 | 1,612 | 470 | 21 | 310 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | |
| 48 | LEVEL B-2 | 166 | 74 | 14 | 30 | 9 | 0 | 6 |
| 49 | LEVEL D | 205 | 79 | 15 | 32 | 12 | 0 | 6 |
| 50 | TOTAL ACCOUNT 359 | 371 | 153 | 29 | 62 | 21 | 0 | 12 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 1,684,273 | 315,820 | 683,175 | 201,012 | 8,782 | 131,307 |
| 52 | REMOVE UPS B-1 | (2,437) | (1,086) | (204) | (440) | (127) | (6) | (85) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (171,539) | (32,168) | (69,484) | (19,985) | (892) | (13,357) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 1,511,648 | 283,448 | 613,251 | 180,900 | 7,884 | 117,865 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 1,511,648 | 283,448 | 613,251 | 180,900 | 7,884 | 117,865 |
| | DISTRIBUTION PLANT | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | |
| 59 | LEVEL C | 43,039 | 19,214 | 3,603 | 7,782 | 2,238 | 100 | 1,496 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 610 | 114 | 252 | 89 | 3 | 48 |
| 62 | LEVEL F | 2,043 | 963 | 165 | 359 | 90 | 12 | 79 |
| 63 | LEVEL G | 114 | 59 | 10 | 22 | 4 | 1 | 4 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 20,846 | 3,892 | 8,415 | 2,421 | 116 | 1,627 |
| 65 | LINES - LEVEL F | 20,727 | 17,888 | 2,074 | 363 | 6 | 19 | 43 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 38,734 | 5,966 | 8,778 | 2,427 | 135 | 1,670 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | |
| 67 | LEVEL C | 107,107 | 47,815 | 8,966 | 19,367 | 5,570 | 249 | 3,723 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 2,247 | 422 | 930 | 329 | 12 | 178 |
| 70 | LEVEL F | 2,488 | 1,174 | 201 | 437 | 109 | 14 | 96 |
| 71 | LEVEL G | 861 | 448 | 77 | 165 | 30 | 5 | 31 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 51,685 | 9,666 | 20,899 | 6,038 | 280 | 4,028 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | |
| 36 | LEVEL B-2 | 347,318 | 0 | 69,502 | 347,116 | 202 |
| 37 | LEVEL D | 107,784 | 0 | 31,890 | 107,731 | 53 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 0 | 101,392 | 454,847 | 255 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | |
| 39 | LEVEL B-2 | 837,853 | 0 | 167,664 | 837,367 | 486 |
| 40 | LEVEL D | 157,203 | 0 | 46,511 | 157,125 | 78 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 0 | 214,175 | 994,492 | 564 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | |
| 42 | LEVEL B-2 | 3,764 | 0 | 753 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 1 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 0 | 754 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | |
| 45 | LEVEL B-2 | 8,582 | 0 | 1,717 | 8,577 | 5 |
| 46 | LEVEL D | 396 | 0 | 117 | 396 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 0 | 1,834 | 8,973 | 5 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 33 | 166 | 0 |
| 49 | LEVEL D | 205 | 0 | 61 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 94 | 371 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 66 | 792,703 | 3,817,138 | 2,188 |
| 52 | REMOVE UPS B-1 | (2,437) | 0 | (488) | (2,436) | (1) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | 0 | (76,966) | (384,391) | (223) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 66 | 715,249 | 3,430,311 | 1,964 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 387,051 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 1,988 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 15,293 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 66 | 715,249 | 3,430,311 | 406,296 |
| | DISTRIBUTION PLANT | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | |
| 59 | LEVEL C | 43,039 | 0 | 8,581 | 43,014 | 25 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 0 | 417 | 1,533 | 1 |
| 62 | LEVEL F | 2,043 | 45 | 329 | 2,042 | 1 |
| 63 | LEVEL G | 114 | 3 | 11 | 114 | (0) |
| 64 | TOTAL SUBSTATIONS | 46,729 | 48 | 9,338 | 46,703 | 26 |
| 65 | LINES - LEVEL F | 20,727 | 315 | 19 | 20,727 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 363 | 9,357 | 67,430 | 26 |
| | ACCOUNT 361 - STRUCTURES | | | | | |
| 67 | LEVEL C | 107,107 | 0 | 21,355 | 107,045 | 62 |
| 68 | LEVEL D | 1 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 5,659 | 0 | 1,538 | 5,656 | 3 |
| 70 | LEVEL F | 2,488 | 55 | 401 | 2,487 | 1 |
| 71 | LEVEL G | 861 | 21 | 84 | 861 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 76 | 23,378 | 116,050 | 66 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | |
| 73 | LEVEL C | 819,385 | 365,788 | 68,593 | 148,163 | 42,615 | 1,902 | 28,482 |
| 74 | LEVEL D | 42 | 16 | 3 | 7 | 3 | 0 | 1 |
| 75 | LEVEL E | 117,249 | 46,568 | 8,735 | 19,262 | 6,821 | 247 | 3,689 |
| 76 | LEVEL F | 45,036 | 21,248 | 3,633 | 7,915 | 1,975 | 261 | 1,732 |
| 77 | LEVEL G | 7,470 | 3,882 | 664 | 1,434 | 258 | 48 | 271 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 437,502 | 81,628 | 176,781 | 51,672 | 2,458 | 34,175 |
| | ACCOUNT 364 - POLES | | | | | | | |
| | LEVEL F | | | | | | | |
| 79 | CUSTOMER | 470,917 | 406,412 | 47,122 | 8,245 | 144 | 424 | 986 |
| 80 | DEMAND | 166,938 | 78,768 | 13,465 | 29,338 | 7,320 | 966 | 6,419 |
| 81 | TOTAL LEVEL F | 637,855 | 485,180 | 60,587 | 37,583 | 7,464 | 1,390 | 7,405 |
| | LEVEL G | | | | | | | |
| 82 | CUSTOMER | 142,023 | 122,616 | 14,215 | 2,478 | 37 | 128 | 294 |
| 83 | DEMAND | 50,663 | 26,338 | 4,502 | 9,723 | 1,751 | 323 | 1,837 |
| 84 | TOTAL LEVEL G | 192,686 | 148,954 | 18,717 | 12,201 | 1,788 | 451 | 2,131 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 634,134 | 79,304 | 49,784 | 9,252 | 1,841 | 9,536 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 86 | CUSTOMER | 208,763 | 180,167 | 20,890 | 3,655 | 64 | 188 | 437 |
| 87 | DEMAND | 499,979 | 235,903 | 40,328 | 87,868 | 21,925 | 2,894 | 19,224 |
| 88 | TOTAL LEVEL F | 708,742 | 416,070 | 61,218 | 91,523 | 21,989 | 3,082 | 19,661 |
| | LEVEL G | | | | | | | |
| 89 | CUSTOMER | 49,121 | 42,409 | 4,916 | 857 | 13 | 44 | 102 |
| 90 | DEMAND | 117,539 | 61,103 | 10,444 | 22,557 | 4,062 | 750 | 4,263 |
| 91 | TOTAL LEVEL G | 166,660 | 103,512 | 15,360 | 23,414 | 4,075 | 794 | 4,365 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 519,582 | 76,578 | 114,937 | 26,064 | 3,876 | 24,026 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | |
| | LEVEL F | | | | | | | |
| 93 | CUSTOMER | 19,041 | 16,434 | 1,905 | 333 | 6 | 17 | 40 |
| 94 | DEMAND | 233,104 | 109,983 | 18,802 | 40,967 | 10,222 | 1,349 | 8,963 |
| 95 | TOTAL LEVEL F | 252,145 | 126,417 | 20,707 | 41,300 | 10,228 | 1,366 | 9,003 |
| | LEVEL G | | | | | | | |
| 96 | CUSTOMER | 1,154 | 996 | 116 | 20 | 0 | 1 | 2 |
| 97 | DEMAND | 35,196 | 18,298 | 3,127 | 6,755 | 1,216 | 224 | 1,276 |
| 98 | TOTAL LEVEL G | 36,351 | 19,294 | 3,243 | 6,775 | 1,216 | 225 | 1,278 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 145,711 | 23,950 | 48,075 | 11,444 | 1,591 | 10,281 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | |
| | LEVEL F | | | | | | | |
| 100 | CUSTOMER | 95,162 | 82,128 | 9,522 | 1,666 | 29 | 86 | 199 |
| 101 | DEMAND | 1,157,805 | 546,278 | 93,389 | 203,478 | 50,771 | 6,702 | 44,517 |
| 102 | TOTAL LEVEL F | 1,252,967 | 628,406 | 102,911 | 205,144 | 50,800 | 6,788 | 44,716 |
| | LEVEL G | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4,565 | 529 | 92 | 1 | 5 | 11 |
| 104 | DEMAND | 63,441 | 32,979 | 5,637 | 12,175 | 2,193 | 405 | 2,301 |
| 105 | TOTAL LEVEL G | 68,728 | 37,544 | 6,166 | 12,267 | 2,194 | 410 | 2,312 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 665,950 | 109,077 | 217,411 | 52,994 | 7,198 | 47,028 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | |
| 73 | LEVEL C | 819,385 | 0 | 163,366 | 818,909 | 476 |
| 74 | LEVEL D | 42 | 0 | 12 | 42 | 0 |
| 75 | LEVEL E | 117,249 | 0 | 31,866 | 117,188 | 61 |
| 76 | LEVEL F | 45,036 | 989 | 7,258 | 45,011 | 25 |
| 77 | LEVEL G | 7,470 | 181 | 732 | 7,470 | (0) |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 1,170 | 203,234 | 988,620 | 562 |
| | ACCOUNT 364 - POLES | | | | | |
| | LEVEL F | | | | | |
| 79 | CUSTOMER | 470,917 | 7,156 | 428 | 470,917 | (0) |
| 80 | DEMAND | 166,938 | 3,667 | 26,902 | 166,845 | 93 |
| 81 | TOTAL LEVEL F | 637,855 | 10,823 | 27,330 | 637,762 | 93 |
| | LEVEL G | | | | | |
| 82 | CUSTOMER | 142,023 | 2,159 | 96 | 142,023 | (0) |
| 83 | DEMAND | 50,663 | 1,226 | 4,963 | 50,663 | 0 |
| 84 | TOTAL LEVEL G | 192,686 | 3,385 | 5,059 | 192,686 | (0) |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 14,208 | 32,389 | 830,448 | 93 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 86 | CUSTOMER | 208,763 | 3,172 | 190 | 208,763 | 0 |
| 87 | DEMAND | 499,979 | 10,983 | 80,572 | 499,697 | 282 |
| 88 | TOTAL LEVEL F | 708,742 | 14,155 | 80,762 | 708,460 | 282 |
| | LEVEL G | | | | | |
| 89 | CUSTOMER | 49,121 | 747 | 33 | 49,121 | (0) |
| 90 | DEMAND | 117,539 | 2,845 | 11,515 | 117,539 | (0) |
| 91 | TOTAL LEVEL G | 166,660 | 3,592 | 11,548 | 166,660 | (0) |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 17,747 | 92,310 | 875,120 | 281 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | |
| | LEVEL F | | | | | |
| 93 | CUSTOMER | 19,041 | 289 | 17 | 19,041 | 0 |
| 94 | DEMAND | 233,104 | 5,121 | 37,565 | 232,972 | 132 |
| 95 | TOTAL LEVEL F | 252,145 | 5,410 | 37,582 | 252,013 | 132 |
| | LEVEL G | | | | | |
| 96 | CUSTOMER | 1,154 | 18 | 1 | 1,154 | 0 |
| 97 | DEMAND | 35,196 | 852 | 3,448 | 35,196 | 0 |
| 98 | TOTAL LEVEL G | 36,351 | 870 | 3,449 | 36,350 | 1 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 6,280 | 41,031 | 288,363 | 133 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | |
| | LEVEL F | | | | | |
| 100 | CUSTOMER | 95,162 | 1,446 | 86 | 95,162 | 0 |
| 101 | DEMAND | 1,157,805 | 25,434 | 186,582 | 1,157,151 | 654 |
| 102 | TOTAL LEVEL F | 1,252,967 | 26,880 | 186,668 | 1,252,313 | 654 |
| | LEVEL G | | | | | |
| 103 | CUSTOMER | 5,287 | 80 | 4 | 5,287 | (0) |
| 104 | DEMAND | 63,441 | 1,536 | 6,215 | 63,441 | 0 |
| 105 | TOTAL LEVEL G | 68,728 | 1,616 | 6,219 | 68,728 | 0 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 28,496 | 192,887 | 1,321,041 | 653 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | |
| | LEVEL F | | | | | | | |
| 107 | CUSTOMER | 12,572 | 10,851 | 1,258 | 220 | 4 | 11 | 26 |
| 108 | DEMAND | 118,562 | 55,939 | 9,563 | 20,837 | 5,199 | 686 | 4,559 |
| 109 | TOTAL LEVEL F | 131,134 | 66,790 | 10,821 | 21,057 | 5,203 | 697 | 4,585 |
| | LEVEL G | | | | | | | |
| | CUSTOMER | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 40,382 | 6,294 | 900 | 19 | 39 | 80 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 5,198 | 4,737 | 147 | 84 | 390 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 88,974 | 19,132 | 1,179 | 3 | 204 | 218 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 6,505 | 2,810 | 10 | 151 | 151 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 129,356 | 37,129 | 9,626 | 179 | 478 | 839 |
| 115 | DEMAND | 933,285 | 485,174 | 82,929 | 179,107 | 32,255 | 5,953 | 33,847 |
| 116 | TOTAL LEVEL G | 1,111,456 | 614,530 | 120,058 | 188,733 | 32,434 | 6,431 | 34,686 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 681,320 | 130,879 | 209,790 | 37,637 | 7,128 | 39,271 |
| | ACCOUNT 369 - SERVICES | | | | | | | |
| 118 | POWER PANELS | 2,929 | 2,929 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 198,270 | 19,886 | 904 | 3 | 164 | 186 |
| 120 | 4 WIRE | 17,989 | 0 | 12,826 | 4,594 | 17 | 247 | 241 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 198,270 | 32,712 | 5,498 | 20 | 411 | 427 |
| | PAD SERVICE | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 570,972 | 25,710 | 2,587 | 58 | 106 | 268 |
| 123 | 4 WIRE | 39,400 | 0 | 23,938 | 12,605 | 417 | 206 | 943 |
| 124 | TOTAL PAD SERVICE | 639,966 | 570,972 | 49,648 | 15,192 | 475 | 312 | 1,211 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 772,171 | 82,360 | 20,690 | 495 | 723 | 1,638 |
| | ACCOUNT 370 - METERS | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 192,681 | 14,370 | 898 | 13 | 100 | 92 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 102,790 | 44,976 | 872 | 1,503 | 2,843 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 192,681 | 117,160 | 45,874 | 885 | 1,603 | 2,935 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 615 | 108 | 1 | 4 | 7 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 4,139,470 | 717,183 | 913,127 | 198,909 | 26,837 | 174,595 |
| | GENERAL PLANT | | | | | | | |
| 133 | PRODUCTION | 156,670 | 69,875 | 13,103 | 28,304 | 8,141 | 363 | 5,441 |
| 134 | TRANSMISSION | 79,432 | 34,983 | 6,560 | 14,192 | 4,187 | 182 | 2,728 |
| 135 | DISTRIBUTION | 578,461 | 328,737 | 56,956 | 72,517 | 15,797 | 2,131 | 13,866 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 77,433 | 8,899 | 1,643 | 154 | 82 | 194 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 12,115 | 12,356 | 3,496 | 195 | 205 | 188 |
| 138 | SALES | 28,115 | 10,296 | 10,951 | 3,716 | 248 | 227 | 129 |
| 139 | GENERAL PLANT | 963,789 | 533,439 | 108,825 | 123,868 | 28,722 | 3,190 | 22,546 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 533,439 | 108,825 | 123,868 | 28,722 | 3,190 | 22,546 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | |
| | LEVEL F | | | | | |
| 107 | CUSTOMER | 12,572 | 191 | 11 | 12,572 | (0) |
| 108 | DEMAND | 118,562 | 2,605 | 19,107 | 118,495 | 67 |
| 109 | TOTAL LEVEL F | 131,134 | 2,796 | 19,118 | 131,067 | 67 |
| | LEVEL G | | | | | |
| | CUSTOMER | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 9 | 84 | 47,807 | (0) |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 389 | 10,945 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 36 | 11 | 109,757 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 35 | 9,662 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 45 | 519 | 178,171 | 0 |
| 115 | DEMAND | 933,285 | 22,591 | 91,429 | 933,285 | (0) |
| 116 | TOTAL LEVEL G | 1,111,456 | 22,636 | 91,948 | 1,111,456 | (0) |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 25,432 | 111,066 | 1,242,523 | 68 |
| | ACCOUNT 369 - SERVICES | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 2,929 | 0 |
| | OVERHEAD SERVICE | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 131 | 8 | 219,552 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 64 | 17,989 | (0) |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 131 | 72 | 237,541 | 0 |
| | PAD SERVICE | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 603 | 262 | 600,566 | 0 |
| 123 | 4 WIRE | 39,400 | 0 | 1,292 | 39,401 | (0) |
| 124 | TOTAL PAD SERVICE | 639,966 | 603 | 1,554 | 639,967 | (0) |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 734 | 1,626 | 880,437 | 0 |
| | ACCOUNT 370 - METERS | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 59 | 208,213 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 2,637 | 155,621 | 1 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 0 | 2,696 | 363,834 | 1 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 6 | 741 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 307,466 | 0 | 307,466 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 401,972 | 709,980 | 7,282,073 | 1,883 |
| | GENERAL PLANT | | | | | |
| 133 | PRODUCTION | 156,670 | 0 | 31,352 | 156,579 | 91 |
| 134 | TRANSMISSION | 79,432 | 2 | 16,553 | 79,387 | 45 |
| 135 | DISTRIBUTION | 578,461 | 31,923 | 56,384 | 578,311 | 150 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 1,051 | 1,123 | 90,579 | 0 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 1,070 | 907 | 30,532 | 0 |
| 138 | SALES | 28,115 | 1,376 | 1,172 | 28,115 | 0 |
| 139 | GENERAL PLANT | 963,789 | 35,422 | 107,491 | 963,503 | 286 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 10,706 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 713 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 7,423 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 35,422 | 107,491 | 963,503 | 19,128 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | |
| 144 | PRODUCTION | 37,226 | 16,604 | 3,113 | 6,725 | 1,934 | 86 | 1,293 |
| 145 | TRANSMISSION | 20,920 | 9,213 | 1,728 | 3,738 | 1,103 | 48 | 718 |
| 146 | DISTRIBUTION | 137,459 | 78,118 | 13,534 | 17,232 | 3,754 | 506 | 3,295 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 18,400 | 2,115 | 390 | 37 | 19 | 46 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 2,879 | 2,936 | 831 | 46 | 49 | 45 |
| 149 | SALES | 6,681 | 2,447 | 2,602 | 883 | 59 | 54 | 31 |
| 150 | INTANGIBLE PLANT | 231,065 | 127,661 | 26,028 | 29,799 | 6,933 | 762 | 5,428 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 127,661 | 26,028 | 29,799 | 6,933 | 762 | 5,428 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 9,351 | 1,753 | 3,787 | 1,089 | 49 | 728 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 4,032 | 756 | 1,633 | 470 | 21 | 314 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 117 | 22 | 48 | 14 | 1 | 9 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 72 | 13 | 28 | 8 | 0 | 5 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 61 | 11 | 14 | 3 | 0 | 3 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 1,387 | 283 | 322 | 75 | 8 | 59 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 15,020 | 2,838 | 5,832 | 1,659 | 79 | 1,118 |
| 162 | GROSS PLANT | 23,167,968 | 11,333,128 | 2,077,039 | 3,713,565 | 1,000,319 | 64,784 | 711,331 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 11,333,128 | 2,077,039 | 3,713,565 | 1,000,319 | 64,784 | 711,331 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | |
| 144 | PRODUCTION | 37,226 | 0 | 7,449 | 37,204 | 22 |
| 145 | TRANSMISSION | 20,920 | 0 | 4,360 | 20,908 | 12 |
| 146 | DISTRIBUTION | 137,459 | 7,586 | 13,398 | 137,423 | 36 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 250 | 267 | 21,524 | 0 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 254 | 215 | 7,255 | 0 |
| 149 | SALES | 6,681 | 327 | 278 | 6,681 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 8,417 | 25,967 | 230,995 | 70 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 500 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 170 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 1,767 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 8,417 | 25,967 | 230,995 | 2,507 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 0 | 4,195 | 20,952 | 12 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 0 | 1,809 | 9,035 | 5 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 53 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 33 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 6 | 11 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 92 | 279 | 2,505 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 98 | 6,380 | 33,024 | 18 |
| 162 | GROSS PLANT | 23,167,968 | 445,975 | 3,811,093 | 23,157,233 | 10,735 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 507,610 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 77,137 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 549,779 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 445,975 | 3,811,093 | 23,157,233 | 1,145,261 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | STEAM | 2,008,198 | 895,668 | 167,958 | 362,799 | 104,347 | 4,657 | 69,740 |
| 2 | NUCLEAR | 2,376,397 | 1,059,885 | 198,752 | 429,318 | 123,479 | 5,511 | 82,527 |
| 3 | HYDRO | 325,529 | 145,187 | 27,226 | 58,810 | 16,915 | 755 | 11,305 |
| 4 | OTHER | 204,757 | 91,323 | 17,125 | 36,991 | 10,639 | 475 | 7,111 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 2,192,063 | 411,061 | 887,918 | 255,380 | 11,398 | 170,683 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 2,192,063 | 411,061 | 887,918 | 255,380 | 11,398 | 170,683 |
| | TRANSMISSION | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 19,570 | 3,670 | 7,938 | 2,336 | 102 | 1,525 |
| | SUBSTATIONS | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 44,687 | 8,379 | 18,100 | 5,206 | 232 | 3,479 |
| 12 | ALL OTHER LEVELS | 258,556 | 115,275 | 21,612 | 46,689 | 13,446 | 602 | 8,978 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 159,962 | 29,991 | 64,789 | 18,652 | 834 | 12,457 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 105,678 | 19,817 | 42,817 | 12,368 | 549 | 8,230 |
| 15 | ACCOUNT 355 | 163,771 | 70,543 | 13,229 | 28,701 | 8,840 | 368 | 5,513 |
| 16 | ACCOUNT 356 | 254,959 | 111,114 | 20,838 | 45,141 | 13,591 | 580 | 8,673 |
| 17 | ACCOUNT 357 | 2,694 | 1,201 | 225 | 487 | 140 | 6 | 94 |
| 18 | ACCOUNT 358 | 2,230 | 989 | 185 | 400 | 117 | 5 | 77 |
| 19 | ACCOUNT 359 | 179 | 74 | 14 | 30 | 10 | 0 | 6 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 469,131 | 87,969 | 190,303 | 56,054 | 2,444 | 36,575 |
| 21 | REMOVE UPS B-1 | (1,280) | (571) | (107) | (231) | (67) | (3) | (44) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (47,192) | (8,850) | (19,116) | (5,498) | (245) | (3,675) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 421,368 | 79,012 | 170,956 | 50,489 | 2,196 | 32,856 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 421,368 | 79,012 | 170,956 | 50,489 | 2,196 | 32,856 |
| | DISTRIBUTION | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1,596 | 185 | 32 | 1 | 2 | 4 |
| 29 | ACCOUNT 361 | 26,420 | 11,761 | 2,199 | 4,755 | 1,374 | 64 | 916 |
| 30 | ACCOUNT 362 | 312,870 | 138,380 | 25,818 | 55,914 | 16,343 | 777 | 10,809 |
| 31 | ACCOUNT 364 | 302,906 | 231,274 | 28,923 | 18,157 | 3,374 | 671 | 3,478 |
| 32 | ACCOUNT 365 | 325,899 | 193,432 | 28,509 | 42,789 | 9,703 | 1,443 | 8,945 |
| 33 | ACCOUNT 366 | 102,748 | 51,893 | 8,530 | 17,122 | 4,076 | 567 | 3,662 |
| 34 | ACCOUNT 367 | 429,655 | 216,486 | 35,459 | 70,676 | 17,227 | 2,340 | 15,288 |
| 35 | ACCOUNT 368 | 467,235 | 256,187 | 49,213 | 78,885 | 14,152 | 2,680 | 14,767 |
| | ACCOUNT 369 | | | | | | | |
| 36 | ALL OTHER | 290,640 | 254,781 | 27,278 | 6,853 | 164 | 239 | 543 |
| 37 | POWER PANELS | 970 | 970 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 255,751 | 27,278 | 6,853 | 164 | 239 | 543 |
| | ACCOUNT 370 | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 64,734 | 4,829 | 302 | 4 | 34 | 31 |
| 40 | THREE PHASE METERS | 52,285 | 1 | 34,534 | 15,111 | 293 | 505 | 955 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 64,735 | 39,363 | 15,413 | 297 | 539 | 986 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 721 | 126 | 1 | 5 | 8 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,421,495 | 246,198 | 310,722 | 66,712 | 9,327 | 59,406 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | STEAM | 2,008,198 | 0 | 401,864 | 2,007,033 | 1,165 |
| 2 | NUCLEAR | 2,376,397 | 0 | 475,546 | 2,375,018 | 1,379 |
| 3 | HYDRO | 325,529 | 0 | 65,142 | 325,340 | 189 |
| 4 | OTHER | 204,757 | 0 | 40,974 | 204,638 | 119 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 0 | 983,526 | 4,912,029 | 2,852 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 52,697 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 28,487 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 294,725 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 0 | 983,526 | 4,912,029 | 378,761 |
| | TRANSMISSION | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 0 | 9,214 | 44,355 | 25 |
| | SUBSTATIONS | | | | | |
| 11 | LEVEL B-1 | 100,190 | 0 | 20,049 | 100,132 | 58 |
| 12 | ALL OTHER LEVELS | 258,556 | 15 | 51,789 | 258,406 | 150 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 15 | 71,838 | 358,538 | 208 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 0 | 47,859 | 237,318 | 137 |
| 15 | ACCOUNT 355 | 163,771 | 0 | 36,486 | 163,680 | 92 |
| 16 | ACCOUNT 356 | 254,959 | 0 | 54,877 | 254,814 | 145 |
| 17 | ACCOUNT 357 | 2,694 | 0 | 540 | 2,693 | 1 |
| 18 | ACCOUNT 358 | 2,230 | 0 | 456 | 2,229 | 1 |
| 19 | ACCOUNT 359 | 179 | 0 | 45 | 179 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 15 | 221,315 | 1,063,806 | 610 |
| 21 | REMOVE UPS B-1 | (1,280) | 0 | (256) | (1,279) | (1) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | 0 | (21,174) | (105,750) | (61) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 15 | 199,885 | 956,777 | 548 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 107,091 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 822 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 6,042 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 15 | 199,885 | 956,777 | 114,504 |
| | DISTRIBUTION | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 28 | 2 | 1,850 | (0) |
| 29 | ACCOUNT 361 | 26,420 | 17 | 5,319 | 26,405 | 15 |
| 30 | ACCOUNT 362 | 312,870 | 370 | 64,281 | 312,692 | 178 |
| 31 | ACCOUNT 364 | 302,906 | 5,182 | 11,813 | 302,872 | 34 |
| 32 | ACCOUNT 365 | 325,899 | 6,607 | 34,366 | 325,794 | 105 |
| 33 | ACCOUNT 366 | 102,748 | 2,237 | 14,613 | 102,700 | 48 |
| 34 | ACCOUNT 367 | 429,655 | 9,263 | 62,703 | 429,442 | 213 |
| 35 | ACCOUNT 368 | 467,235 | 9,563 | 41,763 | 467,210 | 25 |
| | ACCOUNT 369 | | | | | |
| 36 | ALL OTHER | 290,640 | 243 | 539 | 290,640 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 970 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 243 | 539 | 291,610 | (1) |
| | ACCOUNT 370 | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 20 | 69,954 | (0) |
| 40 | THREE PHASE METERS | 52,285 | 0 | 886 | 52,285 | (0) |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 0 | 906 | 122,239 | (0) |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 7 | 868 | (0) |
| 44 | ACCOUNT 373 | 169,454 | 169,454 | 0 | 169,454 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 202,964 | 236,312 | 2,553,136 | 617 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| 46 | PRODUCTION | 54,347 | 24,240 | 4,545 | 9,818 | 2,824 | 126 | 1,887 |
| 47 | TRANSMISSION | 27,538 | 12,128 | 2,274 | 4,920 | 1,451 | 63 | 946 |
| 48 | DISTRIBUTION | 200,839 | 114,138 | 19,775 | 25,177 | 5,484 | 740 | 4,814 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 26,885 | 3,090 | 571 | 53 | 28 | 67 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 4,207 | 4,290 | 1,214 | 68 | 71 | 65 |
| 51 | SALES | 9,761 | 3,574 | 3,802 | 1,290 | 86 | 79 | 45 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 185,172 | 37,776 | 42,990 | 9,966 | 1,107 | 7,824 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 185,172 | 37,776 | 42,990 | 9,966 | 1,107 | 7,824 |
| | INTANGIBLE PLANT | | | | | | | |
| 57 | PRODUCTION | 31,305 | 13,961 | 2,618 | 5,656 | 1,627 | 73 | 1,087 |
| 58 | TRANSMISSION | 17,594 | 7,750 | 1,453 | 3,144 | 927 | 40 | 604 |
| 59 | DISTRIBUTION | 115,609 | 65,700 | 11,383 | 14,493 | 3,157 | 426 | 2,771 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 15,476 | 1,779 | 328 | 31 | 16 | 39 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 2,421 | 2,469 | 699 | 39 | 41 | 38 |
| 62 | SALES | 5,619 | 2,057 | 2,189 | 743 | 50 | 45 | 26 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 107,365 | 21,891 | 25,063 | 5,831 | 641 | 4,565 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 107,365 | 21,891 | 25,063 | 5,831 | 641 | 4,565 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 24,764 | 4,644 | 10,031 | 2,885 | 129 | 1,928 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 35 | 6 | 14 | 4 | 0 | 3 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 38 | 6 | 8 | 2 | 0 | 2 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 1,066 | 217 | 247 | 57 | 6 | 45 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 25,903 | 4,873 | 10,300 | 2,948 | 135 | 1,978 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 4,353,366 | 800,811 | 1,447,949 | 391,326 | 24,804 | 277,312 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 4,353,366 | 800,811 | 1,447,949 | 391,326 | 24,804 | 277,312 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| 46 | PRODUCTION | 54,347 | 0 | 10,875 | 54,315 | 32 |
| 47 | TRANSMISSION | 27,538 | 1 | 5,739 | 27,522 | 16 |
| 48 | DISTRIBUTION | 200,839 | 11,083 | 19,576 | 200,787 | 52 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 365 | 390 | 31,449 | 0 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 371 | 315 | 10,601 | 0 |
| 51 | SALES | 9,761 | 478 | 407 | 9,761 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 12,298 | 37,302 | 334,435 | 100 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 3,767 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 251 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 2,612 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 12,298 | 37,302 | 334,435 | 6,730 |
| | INTANGIBLE PLANT | | | | | |
| 57 | PRODUCTION | 31,305 | 0 | 6,265 | 31,287 | 18 |
| 58 | TRANSMISSION | 17,594 | 0 | 3,666 | 17,584 | 10 |
| 59 | DISTRIBUTION | 115,609 | 6,380 | 11,269 | 115,579 | 30 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 210 | 224 | 18,103 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 214 | 181 | 6,102 | 0 |
| 62 | SALES | 5,619 | 275 | 234 | 5,619 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 7,079 | 21,839 | 194,274 | 58 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 422 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 143 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 1,489 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 7,079 | 21,839 | 194,274 | 2,112 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 0 | 11,111 | 55,492 | 32 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 16 | 78 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 4 | 6 | 66 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 71 | 215 | 1,924 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 75 | 11,348 | 57,560 | 33 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 222,431 | 1,490,212 | 9,008,211 | 4,208 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 163,977 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 29,703 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 304,868 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 222,431 | 1,490,212 | 9,008,211 | 502,756 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | |
| 1 | COAL | 488,686 | 217,956 | 40,872 | 88,286 | 25,392 | 1,133 | 16,971 |
| 2 | OIL | 55,645 | 24,819 | 4,654 | 10,053 | 2,891 | 129 | 1,932 |
| 3 | GAS | 12,012 | 5,357 | 1,005 | 2,170 | 624 | 28 | 417 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 19,415 | 3,641 | 7,864 | 2,262 | 101 | 1,512 |
| 5 | FUEL INVENTORY | 599,874 | 267,547 | 50,172 | 108,373 | 31,169 | 1,391 | 20,832 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 267,547 | 50,172 | 108,373 | 31,169 | 1,391 | 20,832 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | |
| 10 | PRODUCTION | 267,247 | 119,194 | 22,351 | 48,281 | 13,886 | 620 | 9,281 |
| 11 | TRANSMISSION | 5,555 | 2,445 | 459 | 993 | 293 | 13 | 191 |
| 12 | DISTRIBUTION | 52,160 | 29,644 | 5,136 | 6,539 | 1,424 | 192 | 1,250 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 7,650 | 879 | 162 | 15 | 8 | 19 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 1,055 | 1,075 | 304 | 17 | 18 | 16 |
| 15 | SALES | 3,355 | 1,229 | 1,307 | 443 | 30 | 27 | 15 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 161,217 | 31,207 | 56,722 | 15,665 | 878 | 10,772 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 161,217 | 31,207 | 56,722 | 15,665 | 878 | 10,772 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 428,764 | 81,379 | 165,095 | 46,834 | 2,269 | 31,604 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 428,764 | 81,379 | 165,095 | 46,834 | 2,269 | 31,604 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | |
| 1 | COAL | 488,686 | 0 | 97,792 | 488,402 | 284 |
| 2 | OIL | 55,645 | 0 | 11,135 | 55,613 | 32 |
| 3 | GAS | 12,012 | 0 | 2,404 | 12,005 | 7 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 0 | 8,711 | 43,506 | 25 |
| 5 | FUEL INVENTORY | 599,874 | 0 | 120,042 | 599,526 | 348 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 4,045 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 5,980 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 49,532 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 0 | 120,042 | 599,526 | 59,905 |
| | PLANT MATERIALS & SUPPLIES | | | | | |
| 10 | PRODUCTION | 267,247 | 0 | 53,479 | 267,092 | 155 |
| 11 | TRANSMISSION | 5,555 | 0 | 1,158 | 5,552 | 3 |
| 12 | DISTRIBUTION | 52,160 | 2,878 | 5,084 | 52,147 | 13 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 104 | 111 | 8,948 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 93 | 79 | 2,657 | 0 |
| 15 | SALES | 3,355 | 164 | 140 | 3,355 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 3,239 | 60,051 | 339,751 | 171 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 4,475 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 1,883 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 15,189 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 3,239 | 60,051 | 339,751 | 21,718 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 3,239 | 180,093 | 939,277 | 519 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 8,520 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 7,863 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 64,721 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 3,239 | 180,093 | 939,277 | 81,623 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 12,176 | 2,283 | 4,931 | 1,418 | 63 | 948 |
| 3 | LEVEL C | 11,478 | 5,124 | 961 | 2,075 | 597 | 27 | 399 |
| 4 | TOTAL TRANSMISSION | 38,775 | 17,300 | 3,244 | 7,006 | 2,015 | 90 | 1,347 |
| | DISTRIBUTION | | | | | | | |
| 5 | LEVEL C | 9,376 | 4,186 | 785 | 1,695 | 488 | 22 | 326 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 4,186 | 785 | 1,695 | 488 | 22 | 326 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,486 | 4,029 | 8,701 | 2,503 | 112 | 1,673 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 21,486 | 4,029 | 8,701 | 2,503 | 112 | 1,673 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 32,481 | 5,942 | 10,589 | 2,851 | 186 | 2,029 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,481 | 5,942 | 10,589 | 2,851 | 186 | 2,029 |
| | PREPAID PENSION ASSET | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 239,391 | 59,142 | 57,967 | 13,647 | 1,375 | 9,921 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 239,391 | 59,142 | 57,967 | 13,647 | 1,375 | 9,921 |
| | OPERATING RESERVES | | | | | | | |
| 25 | PRODUCTION | (31,229) | (13,928) | (2,612) | (5,642) | (1,623) | (72) | (1,085) |
| 26 | TRANSMISSION | (27,783) | (12,236) | (2,294) | (4,964) | (1,464) | (64) | (954) |
| 27 | DISTRIBUTION | (48,907) | (27,794) | (4,815) | (6,131) | (1,336) | (180) | (1,172) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (38,175) | (4,387) | (810) | (76) | (40) | (96) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (5,264) | (5,370) | (1,520) | (85) | (89) | (82) |
| 30 | SALES | (16,739) | (6,129) | (6,520) | (2,213) | (148) | (135) | (77) |
| 31 | OPERATING RESERVES | (182,583) | (103,526) | (25,998) | (21,280) | (4,732) | (580) | (3,466) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (103,526) | (25,998) | (21,280) | (4,732) | (580) | (3,466) |
| | NUCLEAR FUEL | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 207,893 | 38,985 | 84,209 | 24,220 | 1,081 | 16,187 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (85,167) | (15,971) | (34,498) | (9,922) | (443) | (6,631) |
| 38 | NET NUCLEAR FUEL | 275,166 | 122,726 | 23,014 | 49,711 | 14,298 | 638 | 9,556 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | |
| 2 | LEVEL B-2 | 27,297 | 0 | 5,462 | 27,281 | 16 |
| 3 | LEVEL C | 11,478 | 0 | 2,288 | 11,471 | 7 |
| 4 | TOTAL TRANSMISSION | 38,775 | 0 | 7,750 | 38,752 | 23 |
| | DISTRIBUTION | | | | | |
| 5 | LEVEL C | 9,376 | 0 | 1,869 | 9,371 | 5 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 0 | 1,869 | 9,371 | 5 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 0 | 9,619 | 48,123 | 28 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 0 | 9,619 | 48,123 | 28 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 1,022 | 10,866 | 65,966 | 31 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 472 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 102 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 733 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 1,022 | 10,866 | 65,966 | 1,338 |
| | PREPAID PENSION ASSET | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 13,839 | 67,386 | 462,668 | 143 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 4,568 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 1,914 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 18,752 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 13,839 | 67,386 | 462,668 | 25,377 |
| | OPERATING RESERVES | | | | | |
| 25 | PRODUCTION | (31,229) | 0 | (6,249) | (31,211) | (18) |
| 26 | TRANSMISSION | (27,783) | (1) | (5,790) | (27,767) | (16) |
| 27 | DISTRIBUTION | (48,907) | (2,699) | (4,767) | (48,894) | (13) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (518) | (554) | (44,656) | 0 |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (465) | (394) | (13,269) | 0 |
| 30 | SALES | (16,739) | (819) | (698) | (16,739) | 0 |
| 31 | OPERATING RESERVES | (182,583) | (4,502) | (18,452) | (182,536) | (47) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | (3,010) |
| 33 | DALTON | (792) | 0 | 0 | 0 | (792) |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | (8,245) |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (4,502) | (18,452) | (182,536) | (12,094) |
| | NUCLEAR FUEL | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 0 | 93,277 | 465,852 | 270 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | 0 | (38,213) | (190,845) | (111) |
| 38 | NET NUCLEAR FUEL | 275,166 | 0 | 55,064 | 275,007 | 159 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 513,201 | 96,237 | 207,878 | 59,789 | 2,669 | 39,960 |
| 40 | TRANSMISSION | 428,602 | 188,765 | 35,395 | 76,579 | 22,590 | 985 | 14,718 |
| 41 | DISTRIBUTION | 857,354 | 487,233 | 84,416 | 107,479 | 23,412 | 3,159 | 20,551 |
| 42 | GENERAL PLANT | 115,191 | 63,755 | 13,007 | 14,805 | 3,433 | 381 | 2,695 |
| 43 | NUCLEAR FUEL | 14,620 | 6,520 | 1,223 | 2,641 | 760 | 34 | 508 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 1,259,474 | 230,278 | 409,382 | 109,984 | 7,228 | 78,432 |
| | OTHER BASIS DIFFERENCES | | | | | | | |
| 45 | PRODUCTION | (11,588) | (5,169) | (969) | (2,093) | (602) | (27) | (402) |
| 46 | TRANSMISSION | 41,357 | 18,215 | 3,415 | 7,389 | 2,180 | 95 | 1,420 |
| 47 | DISTRIBUTION | (34,330) | (19,510) | (3,380) | (4,304) | (937) | (126) | (823) |
| 48 | GENERAL PLANT | 33,583 | 18,588 | 3,792 | 4,316 | 1,001 | 111 | 786 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 12,124 | 2,858 | 5,308 | 1,642 | 53 | 981 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 1,271,598 | 233,136 | 414,690 | 111,626 | 7,281 | 79,413 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 1,271,598 | 233,136 | 414,690 | 111,626 | 7,281 | 79,413 |
| | ACCOUNT 283 | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 4,385 | 822 | 1,776 | 511 | 23 | 341 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 30,822 | 5,649 | 10,100 | 2,721 | 176 | 1,935 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 1,635 | 307 | 662 | 191 | 9 | 127 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 2,632 | 494 | 1,066 | 307 | 14 | 205 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 5,686 | 1,007 | 1,536 | 382 | 35 | 294 |
| 60 | NUCLEAR OUTAGE | 12,218 | 5,450 | 1,022 | 2,207 | 635 | 28 | 424 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 1,956 | 367 | 793 | 228 | 10 | 152 |
| 62 | DSM DEFERRED COSTS | 1,987 | 886 | 166 | 359 | 103 | 5 | 69 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 11,688 | 2,887 | 2,830 | 666 | 67 | 484 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 88,348 | 21,826 | 21,393 | 5,036 | 507 | 3,661 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 1,564 | 293 | 634 | 182 | 8 | 122 |
| 66 | ACCOUNT 283 | 308,688 | 155,052 | 34,840 | 43,356 | 10,962 | 882 | 7,814 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 155,052 | 34,840 | 43,356 | 10,962 | 882 | 7,814 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | |
| | ACCOUNT 281 AND 282 | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | |
| 39 | PRODUCTION | 1,150,664 | 0 | 230,262 | 1,149,996 | 668 |
| 40 | TRANSMISSION | 428,602 | 8 | 89,316 | 428,356 | 246 |
| 41 | DISTRIBUTION | 857,354 | 47,314 | 83,568 | 857,132 | 222 |
| 42 | GENERAL PLANT | 115,191 | 4,234 | 12,847 | 115,157 | 34 |
| 43 | NUCLEAR FUEL | 14,620 | 0 | 2,926 | 14,612 | 8 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 51,556 | 418,919 | 2,565,253 | 1,178 |
| | OTHER BASIS DIFFERENCES | | | | | |
| 45 | PRODUCTION | (11,588) | 0 | (2,319) | (11,581) | (7) |
| 46 | TRANSMISSION | 41,357 | 1 | 8,618 | 41,333 | 24 |
| 47 | DISTRIBUTION | (34,330) | (1,895) | (3,346) | (34,321) | (9) |
| 48 | GENERAL PLANT | 33,583 | 1,234 | 3,745 | 33,573 | 10 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | (660) | 6,698 | 29,004 | 18 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 50,896 | 425,617 | 2,594,257 | 1,196 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 68,128 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 6,092 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 40,356 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 50,896 | 425,617 | 2,594,257 | 115,772 |
| | ACCOUNT 283 | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 0 | 1,968 | 9,826 | 6 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 1,213 | 10,365 | 62,981 | 29 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 0 | 734 | 3,665 | 2 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 0 | 1,181 | 5,899 | 3 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 405 | 1,434 | 10,779 | 4 |
| 60 | NUCLEAR OUTAGE | 12,218 | 0 | 2,445 | 12,211 | 7 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 0 | 878 | 4,384 | 3 |
| 62 | DSM DEFERRED COSTS | 1,987 | 0 | 398 | 1,986 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 676 | 3,290 | 22,588 | 7 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 5,107 | 24,869 | 170,747 | 53 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 0 | 702 | 3,505 | 2 |
| 66 | ACCOUNT 283 | 308,688 | 7,401 | 48,264 | 308,571 | 117 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 2,837 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 838 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 7,693 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 7,401 | 48,264 | 308,571 | 11,485 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | |
| 71 | PRODUCTION | (251) | (112) | (21) | (45) | (13) | (1) | (9) |
| 72 | TRANSMISSION | (75) | (33) | (6) | (13) | (4) | 0 | (3) |
| 73 | DISTRIBUTION | (359) | (204) | (35) | (45) | (10) | (1) | (9) |
| 74 | CUSTOMER ACCOUNTING | (151) | (129) | (15) | (3) | 0 | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (19) | (18) | (5) | 0 | 0 | 0 |
| 76 | SALES | (57) | (21) | (22) | (8) | (1) | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (518) | (117) | (119) | (28) | (2) | (21) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | |
| 78 | PRODUCTION | (1,304) | (581) | (109) | (236) | (68) | (3) | (45) |
| 79 | TRANSMISSION | (458) | (202) | (38) | (82) | (24) | (1) | (16) |
| 80 | DISTRIBUTION | (1,213) | (691) | (119) | (152) | (33) | (4) | (29) |
| 81 | CUSTOMER ACCOUNTING | (689) | (588) | (68) | (13) | (1) | (1) | (1) |
| 82 | CUSTOMER ASSISTANCE | (206) | (83) | (83) | (24) | (1) | (1) | (1) |
| 83 | SALES | (258) | (95) | (100) | (34) | (2) | (2) | (1) |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (2,240) | (517) | (541) | (129) | (12) | (93) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (4,115) | (477) | (84) | (2) | (4) | (10) |
| 86 | COST OF REMOVAL | (40,455) | (21,342) | (3,783) | (5,817) | (1,437) | (131) | (1,115) |
| 87 | GE PURCHASING CARD | (343) | (178) | (44) | (43) | (10) | (1) | (7) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (1,132) | (280) | (275) | (65) | (7) | (47) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (3,419) | (641) | (1,385) | (398) | (18) | (266) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (170,454) | (42,805) | (35,037) | (7,791) | (955) | (5,707) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (55,733) | (10,469) | (17,894) | (4,789) | (319) | (3,408) |
| 92 | ACCOUNT 190 | (474,562) | (259,131) | (59,133) | (61,195) | (14,649) | (1,449) | (10,674) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (259,131) | (59,133) | (61,195) | (14,649) | (1,449) | (10,674) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 1,167,519 | 208,843 | 396,851 | 107,939 | 6,714 | 76,553 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 1,167,519 | 208,843 | 396,851 | 107,939 | 6,714 | 76,553 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | |
| 71 | PRODUCTION | (251) | 0 | (50) | (251) | 0 |
| 72 | TRANSMISSION | (75) | 0 | (16) | (75) | 0 |
| 73 | DISTRIBUTION | (359) | (20) | (35) | (359) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (2) | (2) | (151) | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (2) | (1) | (45) | 0 |
| 76 | SALES | (57) | (3) | (2) | (57) | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (27) | (106) | (938) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | |
| 78 | PRODUCTION | (1,304) | 0 | (261) | (1,303) | (1) |
| 79 | TRANSMISSION | (458) | 0 | (95) | (458) | 0 |
| 80 | DISTRIBUTION | (1,213) | (67) | (118) | (1,213) | 0 |
| 81 | CUSTOMER ACCOUNTING | (689) | (8) | (9) | (689) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (7) | (6) | (206) | 0 |
| 83 | SALES | (258) | (13) | (11) | (258) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (95) | (500) | (4,127) | (1) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (72) | (5) | (4,769) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (1,488) | (5,327) | (40,440) | (15) |
| 87 | GE PURCHASING CARD | (343) | (10) | (50) | (343) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (66) | (319) | (2,191) | (1) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | 0 | (1,534) | (7,661) | (4) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (7,412) | (30,381) | (300,542) | (77) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (2,277) | (18,513) | (113,402) | (51) |
| 92 | ACCOUNT 190 | (474,562) | (11,447) | (56,735) | (474,413) | (149) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | (4,911) |
| 94 | DALTON | (784) | 0 | 0 | 0 | (784) |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | (7,574) |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (11,447) | (56,735) | (474,413) | (13,418) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 46,850 | 417,146 | 2,428,415 | 1,164 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 66,054 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 6,146 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 40,475 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 46,850 | 417,146 | 2,428,415 | 113,839 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (A) | |
| 67 | (G) | |
| 68 | (H) | |
| 69 | (I) | |
| 71 | (L) | |
| 72 | (M) | |
| 73 | (N) | |
| 74 | (O) | |
| 75 | (P) | |
| 76 | (Q) | |
| 78 | (L) | |
| 79 | (M) | |
| 80 | (N) | |
| 81 | (O) | |
| 82 | (P) | |
| 83 | (Q) | |
| 85 | (U) | Allocated per Total Number of Customers from Schedule 2.60. |
| 86 | (V) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 87 | (K) | |
| 88 | (K) | |
| 89 | (L) | |
| 90 | (W) | Allocated per Total Operating Reserves. |
| 91 | (X) | Allocated per Total of Accounts 281, 282, and 283. |
| 93 | (G) | |
| 94 | (H) | |
| 95 | (I) | |
| 98 | (G) | |
| 99 | (H) | |
| 100 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 1,694,304 | 417,612 | 730,711 | 193,116 | 6,965 | 94,902 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 952,930 | 177,272 | 461,671 | 158,901 | 5,409 | 88,346 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 2,647,235 | 594,884 | 1,192,382 | 352,017 | 12,374 | 183,247 |
| 4 | SCG FUEL REVENUE | 8,999 | 3,296 | 610 | 1,592 | 548 | 19 | 304 |
| 5 | SCG VOM REVENUE | 589 | 216 | 40 | 104 | 36 | 1 | 20 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 361 | 68 | 146 | 42 | 2 | 28 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 52 | 10 | 25 | 9 | 0 | 5 |
| 9 | GENERATOR BACKUP SVC | 224 | 82 | 15 | 40 | 14 | 0 | 8 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 5,878 | 1,089 | 2,840 | 977 | 33 | 543 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 935 | 173 | 451 | 155 | 5 | 86 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 36,955 | 6,845 | 17,852 | 6,143 | 210 | 3,412 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 2,328 | 431 | 1,125 | 387 | 13 | 215 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 2,099 | 394 | 851 | 245 | 11 | 163 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 86 | 16 | 35 | 10 | 0 | 7 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 999,059 | 185,816 | 483,955 | 166,569 | 5,671 | 92,605 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 1,700,463 | 418,759 | 733,488 | 194,014 | 6,997 | 95,434 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 2,699,523 | 604,575 | 1,217,443 | 360,583 | 12,668 | 188,038 |
| | OTHER OPERATING REVENUE | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (496) | (93) | (202) | (60) | (3) | (39) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (496) | (93) | (202) | (60) | (3) | (39) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 13,485 | 1,564 | 274 | 5 | 14 | 33 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 40,668 | 4,662 | 786 | 11 | 41 | 60 |
| | ACCOUNT 454 - RENT | | | | | | | |
| 40 | PRODUCTION | 1,757 | 784 | 147 | 317 | 91 | 4 | 61 |
| 41 | TRANSMISSION | 1,759 | 774 | 145 | 314 | 93 | 4 | 60 |
| 42 | DISTRIBUTION | 33,558 | 19,071 | 3,304 | 4,207 | 916 | 124 | 804 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 20,629 | 3,596 | 4,838 | 1,100 | 132 | 925 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 20,629 | 3,596 | 4,838 | 1,100 | 132 | 925 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 104,822 | 701,426 | 3,943,857 | 0 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 41,786 | 1,083,128 | 2,969,443 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 146,607 | 1,784,554 | 6,913,301 | 0 |
| 4 | SCG FUEL REVENUE | 8,999 | 141 | 2,486 | 8,996 | 3 |
| 5 | SCG VOM REVENUE | 589 | 9 | 163 | 589 | 0 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 0 | 162 | 809 | 0 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 205 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 2 | 40 | 143 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 3 | 62 | 224 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 251 | 4,434 | 16,045 | 6 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 4,681 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 40 | 705 | 2,550 | 1 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 120,918 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 3,359 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 122,851 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 21,587 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 2,095 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 14,518 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 948 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 123 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 1,129 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 1,576 | 27,872 | 100,865 | 35 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 99 | 1,756 | 6,354 | 2 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 0 | 942 | 4,705 | 3 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 23,822 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 2,214 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 42,608 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 0 | 38 | 192 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 43,754 | 1,117,920 | 3,095,349 | 167,319 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 104,975 | 705,294 | 3,959,423 | 193,789 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 148,728 | 1,823,214 | 7,054,773 | 361,108 |
| | OTHER OPERATING REVENUE | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | 0 | (235) | (1,128) | (1) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 111 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | 0 | (235) | (1,128) | 110 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 237 | 17 | 15,629 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 0 | 31 | 46,259 | 0 |
| | ACCOUNT 454 - RENT | | | | | |
| 40 | PRODUCTION | 1,757 | 0 | 352 | 1,756 | 1 |
| 41 | TRANSMISSION | 1,759 | 0 | 368 | 1,758 | 1 |
| 42 | DISTRIBUTION | 33,558 | 1,852 | 3,271 | 33,549 | 9 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 1,852 | 3,991 | 37,063 | 11 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 24 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 1,852 | 3,991 | 37,063 | 35 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 19,382 | 3,634 | 7,862 | 2,319 | 101 | 1,511 |
| 49 | AMEA ANCILLARY | 239 | 104 | 20 | 43 | 13 | 1 | 8 |
| 50 | TSA - SCHERER 4 | 17,482 | 7,700 | 1,444 | 3,124 | 921 | 40 | 600 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 4 | 1 | 2 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 209 | 39 | 84 | 25 | 1 | 16 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 2,096 | 363 | 462 | 101 | 14 | 88 |
| 54 | CHART METERING EQUIPMENT | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 829 | 156 | 336 | 97 | 4 | 65 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 129 | 24 | 52 | 15 | 1 | 10 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 1,340 | 251 | 543 | 160 | 7 | 104 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 1,937 | 336 | 428 | 93 | 13 | 82 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 139 | 26 | 57 | 16 | 1 | 11 |
| 60 | ENERLINK | 17 | 8 | 1 | 3 | 1 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 307 | 75 | 132 | 35 | 1 | 17 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 20 | 3 | 7 | 2 | 0 | 1 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 14 | 3 | 6 | 2 | 0 | 1 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 264 | 49 | 107 | 31 | 1 | 20 |
| 70 | MATERIALS & SUPPLIES | 223 | 107 | 20 | 37 | 10 | 1 | 7 |
| 71 | REVENUE | 2,076 | 794 | 179 | 358 | 106 | 4 | 55 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 1,165 | 248 | 502 | 147 | 6 | 82 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 35,384 | 6,624 | 13,643 | 3,947 | 190 | 2,596 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 109,670 | 16,353 | 19,339 | 5,003 | 374 | 3,575 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 2,809,192 | 620,928 | 1,236,782 | 365,586 | 13,042 | 191,613 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 1 | 9,170 | 43,980 | 25 |
| 49 | AMEA ANCILLARY | 239 | 0 | 50 | 239 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 0 | 3,643 | 17,472 | 10 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 2 | 9 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 0 | 98 | 472 | (0) |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 204 | 359 | 3,687 | 1 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 1 | 0 |
| 55 | LAKE RENTS | 1,860 | 0 | 372 | 1,859 | 1 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 0 | 58 | 289 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 0 | 633 | 3,038 | 2 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 188 | 333 | 3,410 | 2 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 0 | 63 | 313 | 0 |
| 60 | ENERLINK | 17 | 0 | 4 | 17 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 19 | 127 | 713 | 0 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 8 | 41 | (0) |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 27 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 7 | 33 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 22 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 22,182 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | |
| 69 | FUEL INVENTORY | 590 | 0 | 118 | 590 | (0) |
| 70 | MATERIALS & SUPPLIES | 223 | 2 | 39 | 223 | (0) |
| 71 | REVENUE | 2,076 | 44 | 536 | 2,076 | (0) |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 46 | 693 | 2,889 | (1) |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 458 | 15,620 | 78,462 | 22,271 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 2,547 | 19,424 | 176,285 | 22,416 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 151,275 | 1,842,638 | 7,231,057 | 383,524 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 5 | (B) | |
| 6 | (C) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 7 | (D) | Direct assignment to Total All Other Service. |
| 8 | (B) | |
| 9 | (B) | |
| 10 | (B) | |
| 11 | (D) | |
| 12 | (B) | |
| 13 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (E) | |
| 15 | (E) | |
| 16 | (F) | Direct assignment to City of Dalton. |
| 17 | (F) | |
| 18 | (F) | |
| 19 | (G) | Direct assignment to Hampton. |
| 20 | (G) | |
| 21 | (G) | |
| 22 | (B) | |
| 23 | (B) | |
| 24 | (C) | |
| 25 | (H) | Direct assignment to Unit Power Sales. |
| 26 | (H) | |
| 27 | (H) | |
| 28 | (D) | |
| 29 | (C) | |
| 33 | (I) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 34 | (H) | |
| 35 | (F) | |
| 36 | (D) | |
| 38 | (J) | Allocated per the average number of customers from Schedule 2.60. |
| 39 | (K) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 40 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 41 | (M) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 42 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 44 | (H) | |
| 45 | (F) | |
| 46 | (D) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (I) | |
| 49 | (I) | |
| 50 | (I) | |
| 51 | (I) | |
| 52 | (I) | |
| 53 | (O) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 54 | (P) | Allocated per Total Account 370 from Schedule 2.00. |
| 55 | (Q) | Allocated per Hydro Land from Schedule 2.00. |
| 56 | (Q) | |
| 57 | (I) | |
| 58 | (L) | |
| 59 | (R) | Allocated per Coal Inventory from Schedule 2.02. |
| 60 | (S) | Allocated per Total Retail Revenue from Sales. |
| 61 | (T) | Allocated on Retail Base Revenue from Sales. |
| 62 | (C) | |
| 63 | (D) | |
| 64 | (C) | |
| 65 | (D) | |
| 66 | (H) | |
| 67 | (F) | |
| 68 | (D) | |
| 69 | (U) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 70 | (V) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 71 | (S) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| | ENERGY COMPONENT | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 999,059 | 185,816 | 483,955 | 166,569 | 5,671 | 92,605 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 45,024 | 8,340 | 21,751 | 7,485 | 256 | 4,157 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (18,903) | (3,535) | (7,966) | (2,400) | (100) | (1,529) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 1,025,180 | 190,621 | 497,740 | 171,654 | 5,827 | 95,233 |
| 12 | DEMAND COMPONENT | 379,483 | 169,252 | 31,738 | 68,557 | 19,718 | 880 | 13,179 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 169,252 | 31,738 | 68,557 | 19,718 | 880 | 13,179 |
| 17 | GENERATION EXPENSE | 3,598,760 | 1,194,432 | 222,359 | 566,297 | 191,372 | 6,707 | 108,412 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 1,194,432 | 222,359 | 566,297 | 191,372 | 6,707 | 108,412 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 166,331 | 31,191 | 67,374 | 19,378 | 865 | 12,951 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 20,263 | 3,753 | 9,788 | 3,368 | 115 | 1,871 |
| 24 | PURCHASED POWER | 428,258 | 186,594 | 34,944 | 77,162 | 22,746 | 980 | 14,822 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 186,594 | 34,944 | 77,162 | 22,746 | 980 | 14,822 |
| | OTHER PRODUCTION EXPENSES | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 3,026 | 567 | 1,225 | 352 | 16 | 236 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 3,026 | 567 | 1,225 | 352 | 16 | 236 |
| 34 | ACCOUNT 557 | 20,155 | 8,989 | 1,686 | 3,641 | 1,047 | 47 | 700 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 12,015 | 2,253 | 4,866 | 1,399 | 63 | 936 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 1,393,041 | 259,556 | 648,325 | 215,517 | 7,750 | 124,170 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 1,393,041 | 259,556 | 648,325 | 215,517 | 7,750 | 124,170 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| | ENERGY COMPONENT | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 43,754 | 1,117,920 | 3,095,349 | 992 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 1,921 | 33,959 | 122,893 | 43 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (169) | (9,694) | (44,296) | (23) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 44,319 | 44,319 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 118,955 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 9,414 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 21,587 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 1,527 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 23,820 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 2,139 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 45,506 | 1,186,505 | 3,218,265 | 178,454 |
| 12 | DEMAND COMPONENT | 379,483 | 0 | 75,939 | 379,263 | 220 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 1,152 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 2,102 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 19,598 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 0 | 75,939 | 379,263 | 23,072 |
| 17 | GENERATION EXPENSE | 3,598,760 | 45,506 | 1,262,444 | 3,597,528 | 1,232 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 27,111 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 25,216 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 147,967 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 45,506 | 1,262,444 | 3,597,528 | 201,526 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 0 | 74,629 | 372,719 | 216 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 864 | 15,282 | 55,304 | 19 |
| 24 | PURCHASED POWER | 428,258 | 864 | 89,911 | 428,023 | 235 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 8,718 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 864 | 89,911 | 428,023 | 8,953 |
| | OTHER PRODUCTION EXPENSES | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 0 | 1,357 | 6,779 | 4 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 760 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 0 | 1,357 | 6,779 | 764 |
| 34 | ACCOUNT 557 | 20,155 | 0 | 4,033 | 20,143 | 12 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 0 | 5,390 | 26,922 | 16 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 46,370 | 1,357,745 | 4,052,473 | 1,483 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 27,871 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 25,216 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 156,685 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 46,370 | 1,357,745 | 4,052,473 | 211,255 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 3,952 | 741 | 1,602 | 466 | 20 | 308 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 7,127 | 1,336 | 2,886 | 830 | 37 | 555 |
| 43 | 562-STATION EXPENSE | 575 | 257 | 48 | 104 | 30 | 1 | 20 |
| 44 | 563-OVERHEAD LINES | 747 | 326 | 61 | 133 | 40 | 2 | 26 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (241) | (45) | (97) | (28) | (1) | (19) |
| 47 | 566-MISCELLANEOUS | 3,689 | 1,625 | 305 | 659 | 194 | 8 | 127 |
| 48 | 567-RENTS | 5,222 | 2,297 | 431 | 932 | 276 | 12 | 179 |
| 49 | TOTAL OPERATIONS | 34,577 | 15,343 | 2,877 | 6,219 | 1,808 | 79 | 1,196 |
| | MAINTENANCE | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 4,315 | 809 | 1,750 | 515 | 22 | 336 |
| 51 | 569-STRUCTURES | 1,614 | 720 | 135 | 291 | 84 | 4 | 56 |
| 52 | 570-STATION EXPENSE | 15,841 | 7,063 | 1,324 | 2,861 | 824 | 37 | 550 |
| 53 | 571-OVERHEAD LINES | 26,782 | 11,721 | 2,198 | 4,759 | 1,421 | 61 | 914 |
| 54 | 572-UNDERGROUND LINES | 20 | 8 | 2 | 4 | 1 | 0 | 1 |
| 55 | 573-MISCELLANEOUS | 118 | 52 | 10 | 21 | 6 | 0 | 4 |
| 56 | TOTAL MAINTENANCE | 54,161 | 23,879 | 4,478 | 9,686 | 2,851 | 124 | 1,861 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 39,222 | 7,355 | 15,905 | 4,659 | 203 | 3,057 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (14,153) | (2,653) | (5,739) | (1,683) | (73) | (1,103) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (2,041) | (383) | (827) | (238) | (11) | (159) |
| 61 | REMOVE DALTON EXPENSE | (6) | (3) | (1) | (1) | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | (21) | (4) | (9) | (2) | 0 | (2) |
| 63 | TRANSMISSION EXPENSE | 84,106 | 23,004 | 4,314 | 9,329 | 2,736 | 119 | 1,793 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 23,004 | 4,314 | 9,329 | 2,736 | 119 | 1,793 |
| | DISTRIBUTION EXPENSE | | | | | | | |
| | OPERATIONS | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 5,057 | 1,529 | 1,277 | 220 | 41 | 209 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 7,470 | 1,277 | 2,782 | 694 | 92 | 609 |
| 70 | 582 - STATION EXPENSE | 2,063 | 913 | 170 | 369 | 108 | 5 | 71 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1,426 | 193 | 204 | 44 | 7 | 42 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 3,960 | 649 | 1,295 | 314 | 43 | 280 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 13,241 | 8,052 | 3,153 | 61 | 110 | 202 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2,386 | 297 | 55 | 1 | 3 | 4 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 11,682 | 2,024 | 2,577 | 561 | 76 | 493 |
| 77 | 589 - RENTS | 3,213 | 1,826 | 316 | 403 | 88 | 12 | 77 |
| 78 | TOTAL OPERATIONS | 90,764 | 47,961 | 14,507 | 12,115 | 2,091 | 389 | 1,987 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 0 | 1,812 | 8,901 | 5 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 0 | 3,197 | 15,968 | 9 |
| 43 | 562-STATION EXPENSE | 575 | 0 | 115 | 575 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 0 | 159 | 747 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | 0 | (108) | (539) | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 0 | 769 | 3,687 | 2 |
| 48 | 567-RENTS | 5,222 | 0 | 1,092 | 5,219 | 3 |
| 49 | TOTAL OPERATIONS | 34,577 | 0 | 7,036 | 34,558 | 19 |
| | MAINTENANCE | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 0 | 2,033 | 9,780 | 6 |
| 51 | 569-STRUCTURES | 1,614 | 0 | 323 | 1,613 | 1 |
| 52 | 570-STATION EXPENSE | 15,841 | 1 | 3,172 | 15,832 | 9 |
| 53 | 571-OVERHEAD LINES | 26,782 | 0 | 5,693 | 26,767 | 15 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 4 | 20 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 25 | 118 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 1 | 11,250 | 54,130 | 31 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 1 | 18,286 | 88,688 | 50 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | 0 | (6,611) | (32,015) | (18) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 32,033 | 32,033 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | 0 | (916) | (4,575) | (3) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | (1) | (6) | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | (10) | (48) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 1 | 42,781 | 84,077 | 29 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 4,578 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 6 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 48 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 1 | 42,781 | 84,077 | 4,661 |
| | DISTRIBUTION EXPENSE | | | | | |
| | OPERATIONS | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 434 | 798 | 9,565 | 2 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 348 | 2,551 | 15,823 | 9 |
| 70 | 582 - STATION EXPENSE | 2,063 | 2 | 424 | 2,062 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 40 | 154 | 2,110 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 170 | 1,141 | 7,852 | 4 |
| 73 | 585 - STREET LIGHTING | 1,814 | 1,814 | 0 | 1,814 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 0 | 185 | 25,004 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 0 | 3 | 2,749 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 1,134 | 2,004 | 20,551 | 5 |
| 77 | 589 - RENTS | 3,213 | 177 | 313 | 3,212 | 1 |
| 78 | TOTAL OPERATIONS | 90,764 | 4,119 | 7,573 | 90,742 | 22 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 7,109 | 1,171 | 1,387 | 306 | 43 | 272 |
| 80 | 591 - STRUCTURES | 709 | 315 | 59 | 128 | 37 | 2 | 25 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 4,062 | 758 | 1,641 | 480 | 23 | 317 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 41,981 | 5,672 | 5,994 | 1,285 | 208 | 1,221 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 7,240 | 1,187 | 2,368 | 575 | 78 | 511 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 2,018 | 387 | 621 | 111 | 21 | 116 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 2,492 | 1,515 | 593 | 11 | 21 | 38 |
| 87 | 598 - MISCELLANEOUS | (455) | (259) | (45) | (57) | (12) | (2) | (11) |
| 88 | MAINTENANCE | 117,799 | 64,958 | 10,704 | 12,675 | 2,793 | 394 | 2,489 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 112,919 | 25,211 | 24,790 | 4,884 | 783 | 4,476 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2,980 | 342 | 63 | 6 | 3 | 7 |
| 91 | 902 - METER READING | 32,481 | 28,615 | 3,165 | 583 | 11 | 30 | 42 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 71,285 | 8,290 | 1,560 | 228 | 76 | 211 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 25,022 | 2,902 | 508 | 9 | 26 | 61 |
| 94 | 905 - MISCELLANEOUS | 89 | 76 | 9 | 2 | 0 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 127,978 | 14,708 | 2,716 | 254 | 135 | 321 |
| | CUSTOMER ASSISTANCE | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 11,912 | 13,098 | 3,718 | 208 | 218 | 197 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 390 | 146 | 40 | 2 | 2 | 3 |
| 99 | 910 - MISCELLANEOUS | 900 | 779 | 96 | 17 | 0 | 1 | 3 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 13,081 | 13,340 | 3,775 | 210 | 221 | 203 |
| | SALES | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 11,756 | 12,490 | 4,236 | 282 | 259 | 147 |
| 102 | 913 - ADVERTISING | 24 | 0 | 13 | 7 | 1 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 11,756 | 12,503 | 4,243 | 283 | 259 | 147 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 1,497 | 1,103 | 12,888 | 3 |
| 80 | 591 - STRUCTURES | 709 | 0 | 143 | 709 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 11 | 1,887 | 9,179 | 5 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 1,163 | 4,538 | 62,062 | 14 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 310 | 2,086 | 14,355 | 7 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 75 | 329 | 3,678 | 0 |
| 85 | 596 - STREET LIGHTING | 10,649 | 10,649 | 0 | 10,649 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 35 | 4,705 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (25) | (44) | (455) | 0 |
| 88 | MAINTENANCE | 117,799 | 13,680 | 10,077 | 117,770 | 29 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 17,799 | 17,650 | 208,512 | 51 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 40 | 43 | 3,484 | 0 |
| 91 | 902 - METER READING | 32,481 | 0 | 35 | 32,481 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 1,255 | 1,746 | 84,651 | 0 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 441 | 31 | 29,000 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 1 | 1 | 89 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 1,737 | 1,856 | 149,705 | 0 |
| | CUSTOMER ASSISTANCE | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 1,073 | 967 | 31,391 | 0 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 79 | 11 | 673 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 3 | 1 | 900 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 1,155 | 979 | 32,964 | 0 |
| | SALES | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 1,571 | 1,335 | 32,076 | 0 |
| 102 | 913 - ADVERTISING | 24 | 0 | 3 | 24 | 0 |
| 103 | TOTAL SALES | 32,100 | 1,571 | 1,338 | 32,100 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | |
| 104 | PRODUCTION | 83,549 | 37,264 | 6,988 | 15,094 | 4,341 | 194 | 2,901 |
| 105 | TRANSMISSION | 25,999 | 11,451 | 2,147 | 4,645 | 1,370 | 60 | 893 |
| 106 | DISTRIBUTION | 127,802 | 72,631 | 12,583 | 16,021 | 3,490 | 471 | 3,063 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 45,883 | 5,273 | 974 | 91 | 48 | 115 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 6,326 | 6,451 | 1,826 | 102 | 107 | 98 |
| 109 | SALES | 20,124 | 7,371 | 7,838 | 2,660 | 177 | 162 | 92 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 180,926 | 41,280 | 41,220 | 9,571 | 1,042 | 7,162 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (430) | (96) | (193) | (57) | (2) | (30) |
| 112 | RETAIL DOCKET | 1,723 | 659 | 148 | 297 | 88 | 3 | 46 |
| 113 | RETAIL NON-DOCKET | 2,383 | 1,174 | 215 | 381 | 103 | 7 | 73 |
| 114 | RETAIL OTHER | 3,749 | 1,672 | 314 | 677 | 195 | 9 | 130 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 3,075 | 581 | 1,162 | 329 | 17 | 219 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 21,156 | 3,967 | 8,570 | 2,465 | 110 | 1,647 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 205,157 | 45,828 | 50,952 | 12,365 | 1,169 | 9,028 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 205,157 | 45,828 | 50,952 | 12,365 | 1,169 | 9,028 |
| | O&M ADJUSTMENTS | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 2,160 | 420 | 1,027 | 344 | 12 | 189 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 2,160 | 420 | 1,027 | 344 | 12 | 189 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 1,889,096 | 375,880 | 745,157 | 236,593 | 10,448 | 140,326 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 1,889,096 | 375,880 | 745,157 | 236,593 | 10,448 | 140,326 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANI

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | |
| 104 | PRODUCTION | 83,549 | 0 | 16,719 | 83,501 | 48 |
| 105 | TRANSMISSION | 25,999 | 0 | 5,418 | 25,984 | 15 |
| 106 | DISTRIBUTION | 127,802 | 7,053 | 12,457 | 127,769 | 33 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 623 | 665 | 53,672 | 0 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 559 | 473 | 15,942 | 0 |
| 109 | SALES | 20,124 | 985 | 839 | 20,124 | 0 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 9,220 | 36,571 | 326,992 | 96 |
| | ACCOUNT 928 - REGULATORY COM | | | | | |
| 111 | FERC DOCKET | (1,121) | (24) | (289) | (1,121) | 0 |
| 112 | RETAIL DOCKET | 1,723 | 37 | 445 | 1,723 | 0 |
| 113 | RETAIL NON-DOCKET | 2,383 | 38 | 391 | 2,382 | 1 |
| 114 | RETAIL OTHER | 3,749 | 0 | 750 | 3,747 | 2 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 51 | 1,297 | 6,731 | 2 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 0 | 9,493 | 47,408 | 28 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 9,271 | 47,361 | 381,131 | 126 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 4,362 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 902 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 8,666 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 9,271 | 47,361 | 381,131 | 14,056 |
| | O&M ADJUSTMENTS | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 98 | 2,262 | 6,512 | 0 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 98 | 2,262 | 6,512 | 0 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 78,002 | 1,471,971 | 4,947,474 | 1,689 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 36,811 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 26,124 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 165,399 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 78,002 | 1,471,971 | 4,947,474 | 230,023 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (G) | |
| 14 | (F) | |
| 15 | (E) | |
| 18 | (G) | |
| 19 | (F) | |
| 20 | (E) | |
| 22 | (H) | |
| 23 | (B) | |
| 25 | (G) | |
| 26 | (F) | |
| 27 | (E) | |
| 29 | (H) | |
| 30 | (G) | |
| 31 | (F) | |
| 32 | (E) | |
| 34 | (I) | Allocated per Total Generation and Purchased Power demand components. |
| 37 | (G) | |
| 38 | (F) | |
| 39 | (E) | |
| 41 | (J) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 42 | (K) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 43 | (L) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 44 | (M) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |
| 46 | (K) | |
| 47 | (O) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 48 | (P) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 50 | (Q) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 51 | (L) | |
| 52 | (L) | |
| 53 | (M) | |
| 54 | (N) | |
| 55 | (O) | |
| 58 | (R) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 59 | (D) | |
| 60 | (K) | |
| 61 | (K) | |
| 62 | (K) | |
| 64 | (G) | |
| 65 | (F) | |
| 66 | (E) | |
| 68 | (S) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 69 | (T) | Allocated per Level F demand allocator from Schedule 2.60. |
| 70 | (U) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 71 | (V) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 72 | (W) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 73 | (X) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 74 | (Y) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 75 | (Z) | Direct assignment to rate or rate group. |
| 76 | (AA) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 77 | (AA) | |
| 79 | (AB) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 80 | (AC) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 81 | (U) | |
| 82 | (V) | |
| 83 | (W) | |
| 84 | (AD) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 85 | (X) | |
| 86 | (Y) | |
| 87 | (AA) | |
| 90 | (AE) | Allocated per Accounts 902 through 904. |
| 91 | (AF) | Allocated per Total Meters from Schedule 2.60. |
| 92 | (AG) | Allocated per Weighted Customers from Schedule 2.60. |
| 93 | (AH) | Allocated per Total Retail customers from Schedule 2.60. |
| 94 | (AE) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AI) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 97 | (AH) | |
| 98 | (AH) | |
| 99 | (AH) | |
| 101 | (AH) | |
| 102 | (AH) | |
| 104 | (AJ) | Allocated per Production Gross Plant from Schedule 2.00. |
| 105 | (O) | |
| 106 | (AA) | |
| 107 | (AK) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 108 | (AL) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 109 | (AM) | Allocated per Sales Expense from Schedule 2.20. |
| 111 | (AN) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 112 | (AN) | |
| 113 | (AO) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 114 | (AJ) | |
| 116 | (H) | |
| 118 | (G) | |
| 119 | (F) | |
| 120 | (E) | |
| 122 | (AP) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 125 | (G) | |
| 126 | (F) | |
| 127 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | |
| 1 | PRODUCTION | 298,010 | 132,915 | 24,924 | 53,838 | 15,485 | 691 | 10,349 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 132,915 | 24,924 | 53,838 | 15,485 | 691 | 10,349 |
| | TRANSMISSION | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 1,846 | 346 | 749 | 220 | 10 | 144 |
| | SUBSTATIONS | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 2,567 | 481 | 1,040 | 299 | 13 | 200 |
| 8 | OTHER SUBSTATIONS | 25,007 | 11,150 | 2,090 | 4,516 | 1,300 | 58 | 868 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 13,717 | 2,571 | 5,556 | 1,599 | 71 | 1,068 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 5,468 | 1,026 | 2,216 | 640 | 28 | 426 |
| 11 | ACCOUNT 355 | 13,239 | 5,702 | 1,069 | 2,320 | 715 | 30 | 446 |
| 12 | ACCOUNT 356 | 22,688 | 9,888 | 1,854 | 4,017 | 1,209 | 52 | 772 |
| 13 | ACCOUNT 357 | 61 | 28 | 5 | 11 | 3 | 0 | 2 |
| 14 | ACCOUNT 358 | 180 | 81 | 15 | 32 | 9 | 0 | 6 |
| 15 | ACCOUNT 359 | 6 | 3 | 0 | 1 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 36,733 | 6,886 | 14,902 | 4,395 | 191 | 2,864 |
| 17 | REMOVE UPS B-1 | (53) | (23) | (4) | (10) | (3) | 0 | (2) |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (3,854) | (723) | (1,561) | (449) | (20) | (300) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 32,856 | 6,159 | 13,331 | 3,943 | 171 | 2,562 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 32,856 | 6,159 | 13,331 | 3,943 | 171 | 2,562 |
| | DISTRIBUTION | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 370 | 43 | 7 | 0 | 0 | 1 |
| 25 | ACCOUNT 361 | 2,623 | 1,169 | 218 | 472 | 136 | 6 | 91 |
| 26 | ACCOUNT 362 | 30,709 | 13,584 | 2,534 | 5,488 | 1,604 | 76 | 1,061 |
| 27 | ACCOUNT 364 | 26,430 | 20,180 | 2,524 | 1,584 | 294 | 59 | 303 |
| 28 | ACCOUNT 365 | 30,294 | 17,982 | 2,650 | 3,977 | 902 | 134 | 831 |
| 29 | ACCOUNT 366 | 6,388 | 3,226 | 530 | 1,065 | 253 | 35 | 228 |
| 30 | ACCOUNT 367 | 49,120 | 24,748 | 4,054 | 8,080 | 1,970 | 268 | 1,748 |
| 31 | ACCOUNT 368 | 41,756 | 22,894 | 4,398 | 7,050 | 1,265 | 240 | 1,320 |
| 32 | ACCOUNT 369 | 28,117 | 24,660 | 2,630 | 661 | 16 | 23 | 52 |
| 33 | ACCOUNT 370 | 13,967 | 7,396 | 4,498 | 1,761 | 34 | 62 | 113 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 26 | 4 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 136,209 | 24,105 | 30,149 | 6,474 | 903 | 5,748 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | |
| 1 | PRODUCTION | 298,010 | 0 | 59,635 | 297,837 | 173 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 4,030 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 2,682 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 25,456 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 0 | 59,635 | 297,837 | 32,341 |
| | TRANSMISSION | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 0 | 869 | 4,184 | 2 |
| | SUBSTATIONS | | | | | |
| 7 | LEVEL B-1 | 5,754 | 0 | 1,151 | 5,751 | 3 |
| 8 | OTHER SUBSTATIONS | 25,007 | 1 | 5,009 | 24,992 | 15 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 1 | 6,160 | 30,743 | 18 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 0 | 2,477 | 12,281 | 7 |
| 11 | ACCOUNT 355 | 13,239 | 0 | 2,950 | 13,232 | 7 |
| 12 | ACCOUNT 356 | 22,688 | 0 | 4,883 | 22,675 | 13 |
| 13 | ACCOUNT 357 | 61 | 0 | 12 | 61 | (0) |
| 14 | ACCOUNT 358 | 180 | 0 | 37 | 180 | (0) |
| 15 | ACCOUNT 359 | 6 | 0 | 2 | 6 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 1 | 17,390 | 83,362 | 46 |
| 17 | REMOVE UPS B-1 | (53) | 0 | (11) | (53) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | 0 | (1,729) | (8,636) | (5) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 1 | 15,650 | 74,673 | 41 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 8,694 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 45 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 343 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 1 | 15,650 | 74,673 | 9,123 |
| | DISTRIBUTION | | | | | |
| 24 | ACCOUNT 360 | 427 | 6 | 0 | 427 | (0) |
| 25 | ACCOUNT 361 | 2,623 | 2 | 528 | 2,622 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 36 | 6,309 | 30,692 | 17 |
| 27 | ACCOUNT 364 | 26,430 | 452 | 1,031 | 26,427 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 614 | 3,194 | 30,284 | 10 |
| 29 | ACCOUNT 366 | 6,388 | 139 | 909 | 6,385 | 3 |
| 30 | ACCOUNT 367 | 49,120 | 1,059 | 7,169 | 49,096 | 24 |
| 31 | ACCOUNT 368 | 41,756 | 855 | 3,732 | 41,754 | 2 |
| 32 | ACCOUNT 369 | 28,117 | 23 | 52 | 28,117 | (0) |
| 33 | ACCOUNT 370 | 13,967 | 0 | 103 | 13,967 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 30 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 16,251 | 0 | 16,251 | (0) |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 19,437 | 23,027 | 246,052 | 60 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | |
| | GENERAL PLANT | | | | | | | |
| 38 | PRODUCTION | 4,780 | 2,131 | 400 | 864 | 248 | 11 | 166 |
| 39 | TRANSMISSION | 2,304 | 1,016 | 190 | 412 | 121 | 5 | 79 |
| 40 | DISTRIBUTION | 18,818 | 10,695 | 1,853 | 2,359 | 514 | 69 | 451 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2,519 | 290 | 53 | 5 | 3 | 6 |
| 42 | CUSTOMER ASSISTANCE | 993 | 394 | 402 | 114 | 6 | 7 | 6 |
| 43 | SALES | 915 | 336 | 356 | 121 | 8 | 7 | 4 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 17,091 | 3,491 | 3,923 | 902 | 102 | 712 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 17,091 | 3,491 | 3,923 | 902 | 102 | 712 |
| | INTANGIBLE PLANT | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | |
| 49 | PRODUCTION | 767 | 342 | 64 | 139 | 40 | 2 | 27 |
| 50 | TRANSMISSION | 405 | 180 | 33 | 72 | 21 | 1 | 14 |
| 51 | DISTRIBUTION | 2,658 | 1,509 | 262 | 333 | 73 | 10 | 64 |
| 52 | CUSTOMER ACCOUNTING | 416 | 355 | 41 | 8 | 1 | 0 | 1 |
| 53 | CUSTOMER ASSISTANCE | 140 | 55 | 57 | 16 | 1 | 1 | 1 |
| 54 | SALES | 129 | 48 | 50 | 17 | 1 | 1 | 1 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 2,489 | 507 | 585 | 137 | 15 | 108 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 321,560 | 59,186 | 101,826 | 26,941 | 1,882 | 19,479 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 321,560 | 59,186 | 101,826 | 26,941 | 1,882 | 19,479 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 7 | 2 | 3 | 1 | 0 | 1 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 22 | 4 | 5 | 1 | 0 | 1 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 33 | 6 | 8 | 2 | 0 | 2 |
| | ARO ACCRETION | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 19,513 | 3,659 | 7,904 | 2,273 | 101 | 1,519 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 29 | 5 | 11 | 3 | 0 | 2 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 23 | 4 | 5 | 1 | 0 | 1 |
| 69 | ARO ACCRETION - GENERAL | 426 | 235 | 48 | 55 | 13 | 1 | 10 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 19,800 | 3,716 | 7,975 | 2,290 | 102 | 1,532 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (19,521) | (3,660) | (7,907) | (2,274) | (102) | (1,520) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | (29) | (5) | (12) | (3) | 0 | (2) |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (25) | (4) | (5) | (1) | 0 | (1) |
| 74 | ARO DEFERRAL - GENERAL | (464) | (256) | (52) | (60) | (14) | (2) | (11) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (19,831) | (3,721) | (7,984) | (2,292) | (104) | (1,534) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | |
| | GENERAL PLANT | | | | | |
| 38 | PRODUCTION | 4,780 | 0 | 957 | 4,777 | 3 |
| 39 | TRANSMISSION | 2,304 | 0 | 480 | 2,303 | 1 |
| 40 | DISTRIBUTION | 18,818 | 1,038 | 1,834 | 18,813 | 5 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 34 | 37 | 2,947 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 35 | 29 | 993 | 0 |
| 43 | SALES | 915 | 45 | 38 | 915 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 1,152 | 3,375 | 30,748 | 9 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 693 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 45 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 470 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 1,152 | 3,375 | 30,748 | 1,217 |
| | INTANGIBLE PLANT | | | | | |
| | INTANGIBLE PLANT | | | | | |
| 49 | PRODUCTION | 767 | 0 | 153 | 767 | 0 |
| 50 | TRANSMISSION | 405 | 0 | 84 | 405 | 0 |
| 51 | DISTRIBUTION | 2,658 | 147 | 259 | 2,657 | 1 |
| 52 | CUSTOMER ACCOUNTING | 416 | 5 | 5 | 416 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 5 | 4 | 140 | 0 |
| 54 | SALES | 129 | 6 | 5 | 129 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 163 | 510 | 4,514 | 1 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 20,753 | 102,197 | 653,824 | 285 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 13,417 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 2,772 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 26,269 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 20,753 | 102,197 | 653,824 | 42,743 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 4 | 18 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 1 | 4 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 1 | 8 | 60 | 0 |
| | ARO ACCRETION | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 0 | 8,755 | 43,724 | 25 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 13 | 63 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 2 | 4 | 40 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 16 | 48 | 426 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 18 | 8,820 | 44,253 | 25 |
| | ARO DEFERRAL / REG CREDITS | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | 0 | (8,758) | (43,742) | (25) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (14) | (65) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (2) | (4) | (42) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (17) | (52) | (464) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (19) | (8,828) | (44,313) | (25) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

| | | |
|---|---|---|
| 42 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 43 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 45 | (B) | |
| 46 | (C) | |
| 47 | (D) | |
| 49 | (AB) | |
| 50 | (AC) | |
| 51 | (AD) | |
| 52 | (AE) | |
| 53 | (AF) | |
| 54 | (AG) | |
| 57 | (B) | |
| 58 | (C) | |
| 59 | (D) | |
| 61 | (A) | |
| 62 | (AC) | |
| 63 | (AD) | |
| 64 | (AH) | Allocated per General Gross Plant from Schedule 2.00. |
| 66 | (A) | |
| 67 | (AC) | |
| 68 | (AD) | |
| 69 | (AH) | |
| 71 | (A) | |
| 72 | (AC) | |
| 73 | (AD) | |
| 74 | (AH) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | |
| 1 | PRODUCTION | 50,453 | 22,502 | 4,220 | 9,115 | 2,622 | 117 | 1,752 |
| 2 | TRANSMISSION | 14,738 | 6,492 | 1,217 | 2,633 | 777 | 34 | 506 |
| 3 | DISTRIBUTION | 31,669 | 17,997 | 3,118 | 3,970 | 865 | 117 | 759 |
| 4 | NUCLEAR FUEL | 1,952 | 870 | 163 | 353 | 101 | 5 | 68 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 1,327 | 249 | 538 | 155 | 7 | 103 |
| 6 | GENERAL PLANT | 4,154 | 2,299 | 469 | 534 | 124 | 14 | 97 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 181 | 34 | 73 | 21 | 1 | 14 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 741 | 143 | 261 | 72 | 4 | 49 |
| 9 | PROPERTY TAX | 107,910 | 52,409 | 9,613 | 17,477 | 4,737 | 299 | 3,348 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 52,409 | 9,613 | 17,477 | 4,737 | 299 | 3,348 |
| | PAYROLL TAX | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 17,872 | 4,124 | 4,351 | 1,050 | 100 | 759 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 2,920 | 547 | 1,182 | 340 | 15 | 227 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 130 | 30 | 32 | 8 | 1 | 6 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 97 | 23 | 24 | 6 | 1 | 4 |
| 18 | OTHER EXCISE TAXES | 2,125 | 1,148 | 265 | 280 | 67 | 6 | 49 |
| 19 | PAYROLL TAX | 42,172 | 22,167 | 4,989 | 5,869 | 1,471 | 123 | 1,045 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 22,167 | 4,989 | 5,869 | 1,471 | 123 | 1,045 |
| | REVENUE TAX | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 60,827 | 13,667 | 27,402 | 8,095 | 286 | 4,210 |
| 25 | MISCELLANEOUS LICENSES | 109 | 42 | 9 | 19 | 6 | 0 | 3 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 60,869 | 13,676 | 27,421 | 8,101 | 286 | 4,213 |
| | OTHER TAXES | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 3 | 0 | 1 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 6 | 1 | 3 | 1 | 0 | 1 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 1 | 4 | 1 | 0 | 1 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 135,454 | 28,279 | 50,771 | 14,310 | 708 | 8,607 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 135,454 | 28,279 | 50,771 | 14,310 | 708 | 8,607 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (6,366) | (1,166) | (2,086) | (562) | (36) | (399) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (6,366) | (1,166) | (2,086) | (562) | (36) | (399) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | |
| 1 | PRODUCTION | 50,453 | 0 | 10,096 | 50,424 | 29 |
| 2 | TRANSMISSION | 14,738 | 0 | 3,071 | 14,730 | 8 |
| 3 | DISTRIBUTION | 31,669 | 1,748 | 3,087 | 31,661 | 8 |
| 4 | NUCLEAR FUEL | 1,952 | 0 | 391 | 1,951 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 0 | 596 | 2,975 | 2 |
| 6 | GENERAL PLANT | 4,154 | 153 | 463 | 4,153 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 0 | 81 | 405 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 15 | 276 | 1,561 | 1 |
| 9 | PROPERTY TAX | 107,910 | 1,916 | 18,061 | 107,860 | 50 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 2,307 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 229 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 1,696 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 1,916 | 18,061 | 107,860 | 4,282 |
| | PAYROLL TAX | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 747 | 4,060 | 33,063 | 16 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 0 | 1,310 | 6,541 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 5 | 30 | 242 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 4 | 22 | 181 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 48 | 261 | 2,124 | 1 |
| 19 | PAYROLL TAX | 42,172 | 804 | 5,683 | 42,151 | 21 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 386 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 126 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 1,237 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 804 | 5,683 | 42,151 | 1,770 |
| | REVENUE TAX | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 1,778 | 41,082 | 157,347 | 0 |
| 25 | MISCELLANEOUS LICENSES | 109 | 2 | 28 | 109 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 1,780 | 41,110 | 157,456 | 0 |
| | OTHER TAXES | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 1 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 3 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 4 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 4,500 | 64,858 | 307,487 | 71 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 2,693 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 355 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 2,933 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 4,500 | 64,858 | 307,487 | 6,052 |
| | AMOR. OF INV. TAX CREDIT | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (250) | (2,140) | (13,005) | (6) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | (280) |
| 37 | DALTON | (34) | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | (397) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (250) | (2,140) | (13,005) | (717) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 36,624,728 | 6,783,909 | 17,692,858 | 6,088,450 | 207,855 | 3,381,297 |
| | DEMAND BY LEVEL | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 44,600,503 | 8,363,598 | 18,065,915 | 5,196,046 | 231,923 | 3,472,786 |
| 3 | LEVEL B-1 | 100,000,000 | 44,600,503 | 8,363,598 | 18,065,915 | 5,196,046 | 231,923 | 3,472,786 |
| 4 | LEVEL B-2 | 100,000,000 | 44,600,506 | 8,363,598 | 18,065,910 | 5,196,045 | 231,921 | 3,472,791 |
| 5 | LEVEL C | 100,000,000 | 44,641,730 | 8,371,323 | 18,082,266 | 5,200,849 | 232,134 | 3,476,003 |
| 6 | LEVEL D | 100,000,000 | 38,153,001 | 7,156,472 | 15,781,439 | 6,047,567 | 202,677 | 3,022,611 |
| 7 | LEVEL E | 100,000,000 | 39,717,288 | 7,449,872 | 16,428,363 | 5,817,273 | 210,909 | 3,146,568 |
| 8 | LEVEL F | 100,000,000 | 47,182,238 | 8,066,033 | 17,574,439 | 4,385,121 | 578,878 | 3,844,943 |
| 9 | LEVEL G | 100,000,000 | 51,985,599 | 8,885,687 | 19,191,078 | 3,456,070 | 637,826 | 3,626,691 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 50 | 62 | 218 | 150 | 5 | 61 |
| 11 | LEVELS F & G | 2,354,024 | 2,031,576 | 235,554 | 41,217 | 720 | 2,118 | 4,929 |
| 12 | LEVEL G | 2,353,093 | 2,031,556 | 235,520 | 41,060 | 605 | 2,116 | 4,872 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 2,031,606 | 235,582 | 41,278 | 755 | 2,121 | 4,933 |
| | LEVEL G | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 992,523 | 44,692 | 4,497 | 101 | 184 | 465 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 31,378 | 16,524 | 546 | 270 | 1,236 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 1,082,565 | 108,580 | 4,934 | 15 | 894 | 1,015 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 41,860 | 14,995 | 54 | 806 | 787 |
| | LEVEL G | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 187,423 | 29,211 | 4,177 | 88 | 179 | 373 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 15,903 | 14,491 | 450 | 258 | 1,194 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 362,702 | 77,989 | 4,805 | 13 | 830 | 890 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 31,846 | 13,757 | 51 | 740 | 740 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 2,031,605 | 151,519 | 9,469 | 139 | 1,058 | 972 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 72,697 | 31,809 | 617 | 1,063 | 2,011 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 11,367 | 0 | 0 | 0 | 1,948 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 2,031,603 | 235,585 | 41,278 | 756 | 2,121 | 4,931 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 2,031,626 | 236,285 | 44,469 | 6,512 | 2,178 | 6,016 |
| 27 | TOTAL METERS | 2,304,730 | 2,030,389 | 224,605 | 41,378 | 756 | 2,121 | 2,993 |
| 28 | RETAIL MWH SALES | 81,346,510 | 25,941,248 | 4,805,075 | 12,534,335 | 4,337,663 | 147,226 | 2,407,910 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 1,562,393 | 27,623,361 | 99,964,851 | 35,149 |
| | DEMAND BY LEVEL | | | | | |
| 2 | LEVEL A | 100,000,000 | 0 | 20,011,198 | 99,941,969 | 58,031 |
| 3 | LEVEL B-1 | 100,000,000 | 0 | 20,011,198 | 99,941,969 | 58,031 |
| 4 | LEVEL B-2 | 100,000,000 | 0 | 20,011,192 | 99,941,963 | 58,037 |
| 5 | LEVEL C | 100,000,000 | 0 | 19,937,607 | 99,941,912 | 58,088 |
| 6 | LEVEL D | 100,000,000 | 0 | 29,586,649 | 99,950,416 | 49,584 |
| 7 | LEVEL E | 100,000,000 | 0 | 27,178,094 | 99,948,367 | 51,633 |
| 8 | LEVEL F | 100,000,000 | 2,196,758 | 16,115,145 | 99,943,555 | 56,445 |
| 9 | LEVEL G | 100,000,000 | 2,420,600 | 9,796,449 | 100,000,000 | 0 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 896 | 1,442 | 1 |
| 11 | LEVELS F & G | 2,354,024 | 35,772 | 2,137 | 2,354,023 | 1 |
| 12 | LEVEL G | 2,353,093 | 35,772 | 1,592 | 2,353,093 | 0 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 35,772 | 2,488 | 2,354,535 | 1 |
| | LEVEL G | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 1,049 | 455 | 1,043,966 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 1,694 | 51,648 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 716 | 46 | 1,198,765 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 209 | 58,711 | 0 |
| | LEVEL G | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 43 | 388 | 221,882 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 1,189 | 33,484 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 147 | 43 | 447,420 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 171 | 47,305 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 624 | 2,195,386 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 1,865 | 110,062 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 35,772 | 0 | 49,087 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 35,772 | 2,489 | 2,354,535 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 35,772 | 49,760 | 2,412,618 | 0 |
| 27 | TOTAL METERS | 2,304,730 | 0 | 2,487 | 2,304,729 | 1 |
| 28 | RETAIL MWH SALES | 81,346,510 | 1,106,640 | 30,066,413 | 81,346,510 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | DOMESTIC (2) | SMALL BUSINESS (3) | MEDIUM BUSINESS (4) | LARGE BUSINESS (5) | AGRICULTURAL (6) | GOVERNMENT/ INSTITUTION (7) |
|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | |
| 29 | PRODUCTION | 152,550 | 68,038 | 12,758 | 27,560 | 7,927 | 354 | 5,298 |
| 30 | TRANSMISSION | 34,239 | 9,365 | 1,756 | 3,798 | 1,114 | 48 | 730 |
| 31 | DISTRIBUTION | 112,430 | 60,871 | 13,590 | 13,364 | 2,633 | 422 | 2,413 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 57,508 | 6,609 | 1,220 | 114 | 61 | 144 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 7,902 | 8,060 | 2,281 | 127 | 134 | 123 |
| 34 | SALES | 25,240 | 9,243 | 9,831 | 3,336 | 223 | 204 | 116 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 212,927 | 52,604 | 51,559 | 12,138 | 1,223 | 8,824 |
| | HEADCOUNT | | | | | | | |
| 36 | PRODUCTION | 2,653 | 1,183 | 222 | 479 | 138 | 6 | 92 |
| 37 | TRANSMISSION | 976 | 430 | 81 | 174 | 51 | 2 | 34 |
| 38 | DISTRIBUTION | 2,387 | 1,356 | 235 | 299 | 65 | 9 | 57 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1,160 | 133 | 25 | 2 | 1 | 3 |
| 40 | CUSTOMER ASSISTANCE | 405 | 161 | 164 | 46 | 3 | 3 | 2 |
| 41 | SALES | 508 | 187 | 198 | 67 | 4 | 4 | 2 |
| 42 | TOTAL HEADCOUNT | 8,287 | 4,477 | 1,033 | 1,090 | 263 | 25 | 190 |

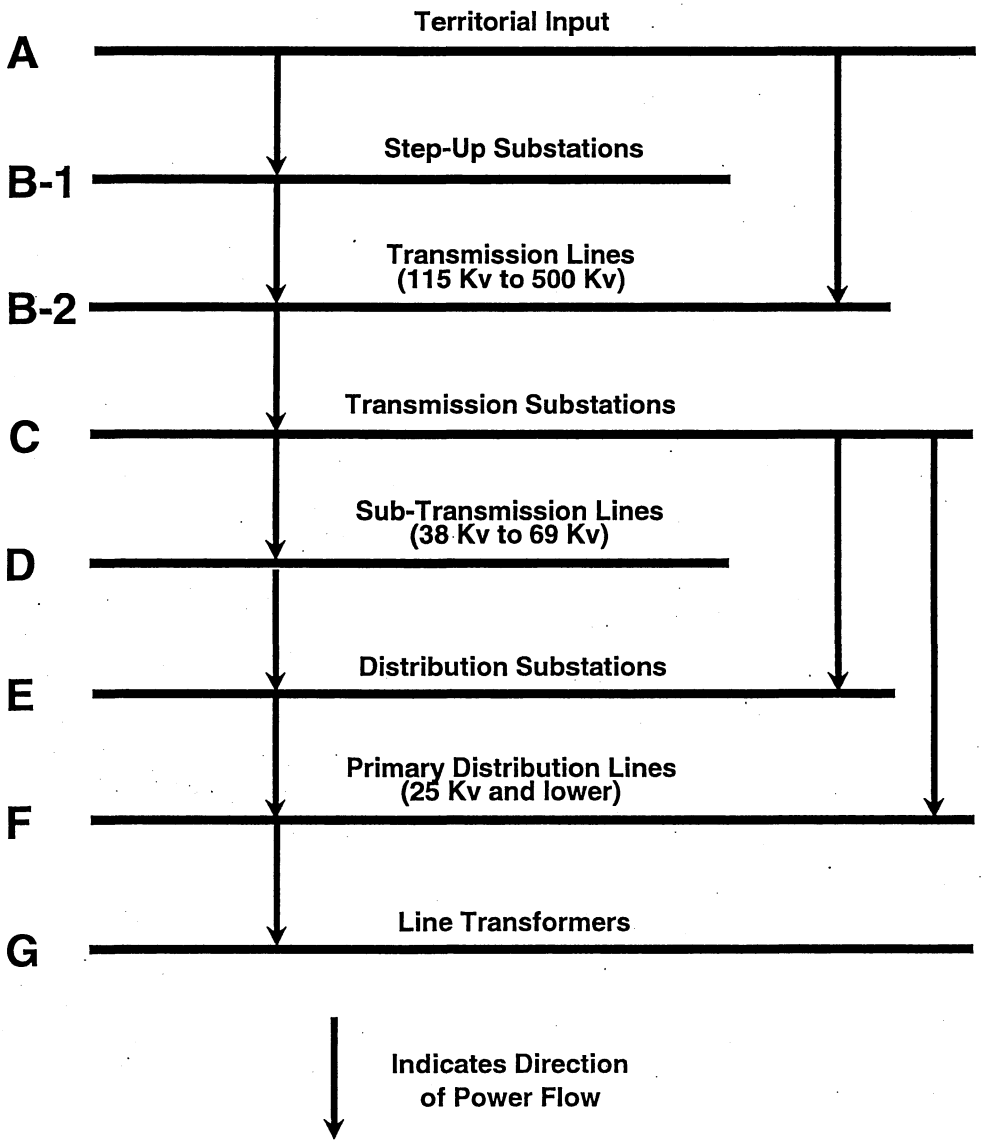
GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | LIGHTING (8) | MARGINAL (9) | TOTAL RETAIL SERVICE (10) | TOTAL ALL OTHER SERVICE (11) |
|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | |
| 29 | PRODUCTION | 152,550 | 0 | 30,527 | 152,462 | 88 |
| 30 | TRANSMISSION | 34,239 | 0 | 17,416 | 34,227 | 12 |
| 31 | DISTRIBUTION | 112,430 | 9,595 | 9,515 | 112,403 | 27 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 781 | 834 | 67,271 | 0 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 698 | 592 | 19,917 | 0 |
| 34 | SALES | 25,240 | 1,235 | 1,052 | 25,240 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 12,309 | 59,936 | 411,520 | 129 |
| | HEADCOUNT | | | | | |
| 36 | PRODUCTION | 2,653 | 0 | 531 | 2,651 | 2 |
| 37 | TRANSMISSION | 976 | 0 | 203 | 975 | 1 |
| 38 | DISTRIBUTION | 2,387 | 132 | 233 | 2,386 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 16 | 17 | 1,357 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 14 | 12 | 405 | 0 |
| 41 | SALES | 508 | 25 | 21 | 508 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 187 | 1,017 | 8,282 | 5 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total Meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

# Georgia Power Company
# Service Level Designation
# and
# Power Flow Diagram



GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
INDEX OF REPORTS


| REPORT NAME | PAGE |
|---|---|
| SECTION 1 - SUMMARY OF RESULTS | |
| SCHEDULE 1.00 - SUMMARY OF RESULTS (PRESENT RATES) | 1 |
| SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL | 6 |
| SCHEDULE 1.05 - CALCULATION OF INCOME TAXES | 11 |
| SECTION 2 - LINE ALLOCATOR COST OF SERVICE STUDY | |
| SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT | 20 |
| SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION | 43 |
| SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES | 53 |
| SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS | 58 |
| SCHEDULE 2.10 - ANALYSIS OF REVENUES | 72 |
| SCHEDULE 2.20 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE | 82 |
| SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO | 101 |
| SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES | 111 |
| SCHEDULE 2.60 - LINE ALLOCATOR TABLE | 116 |
| SECTION 3 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | |
| SCHEDULE 3.00 - SERVICE LEVEL DESIGNATION AND POWER FLOW DIAGRAM | 125 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 11,302,805 | 8,434 | 717,333 | 1,129,657 | 3,452,092 | 875,343 | 38,665 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 4,342,253 | 3,187 | 273,844 | 437,285 | 1,346,217 | 342,437 | 15,077 |
| 3 | NUCLEAR FUEL | 466,122 | 207,771 | 123 | 10,841 | 23,068 | 78,425 | 21,067 | 941 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 85,120 | 50 | 4,441 | 9,450 | 32,128 | 8,630 | 386 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 7,083,203 | 5,320 | 449,889 | 705,990 | 2,152,172 | 545,343 | 24,143 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (258,562) | (180) | (29,081) | (24,423) | (56,901) | (12,845) | (548) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 1,268,156 | 950 | 80,916 | 126,490 | 385,468 | 97,654 | 4,325 |
| 8 | ACCOUNT 283 | 320,056 | 154,743 | 102 | 15,583 | 15,758 | 40,333 | 9,594 | 417 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 1,164,337 | 872 | 67,418 | 117,825 | 368,900 | 94,403 | 4,194 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,473 | 12 | 1,120 | 2,384 | 8,105 | 2,177 | 97 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 428,364 | 264 | 24,629 | 46,558 | 153,719 | 40,779 | 1,814 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (500) | 0 | (33) | (52) | (163) | (42) | (2) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,394 | 24 | 2,058 | 3,229 | 9,843 | 2,494 | 110 |
| 14 | PREPAID PENSION ASSET | 488,045 | 238,939 | 148 | 29,369 | 24,209 | 53,935 | 11,965 | 509 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (88,598) | (46) | (6,025) | (11,471) | (37,217) | (10,298) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (103,328) | (69) | (13,897) | (9,723) | (19,796) | (4,149) | (174) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 6,472 | 4 | 338 | 718 | 2,442 | 656 | 29 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 13,358 | 8 | 697 | 1,483 | 5,043 | 1,355 | 61 |
| 19 | DEFERRED DSM COSTS | 4,887 | 4,883 | 4 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (51,522) | (30) | (2,688) | (5,720) | (19,447) | (5,224) | (233) |
| 21 | ARO REGULATORY ASSET | 729,925 | 323,384 | 208 | 16,411 | 36,153 | 123,770 | 33,358 | 1,487 |
| 22 | ARO LIABILITY | (704,927) | (312,307) | (201) | (15,849) | (34,915) | (119,531) | (32,216) | (1,436) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (43,903) | (26) | (2,291) | (4,874) | (16,572) | (4,452) | (199) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (53,564) | (47) | (3,716) | (4,905) | (13,605) | (3,210) | (135) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 3,846 | 2 | 201 | 427 | 1,451 | 390 | 17 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (189) | 0 | (12) | (19) | (57) | (15) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 58,517 | 31 | 3,974 | 6,996 | 23,247 | 6,665 | 265 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 477,719 | 286 | 34,286 | 50,478 | 155,167 | 40,233 | 2,209 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 6,396,585 | 4,734 | 416,757 | 638,643 | 1,938,439 | 491,173 | 22,158 |
| | --- REVENUES --- | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 2,698,130 | 1,390 | 182,278 | 348,594 | 1,134,734 | 314,853 | 11,817 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 109,488 | 69 | 7,423 | 7,326 | 17,978 | 4,357 | 200 |
| 32 | TOTAL REVENUES | 7,614,581 | 2,807,618 | 1,459 | 189,701 | 355,920 | 1,152,712 | 319,210 | 12,017 |
| | --- EXPENSES --- | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 1,887,148 | 1,076 | 126,156 | 204,818 | 692,452 | 202,652 | 8,640 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 320,581 | 245 | 21,124 | 31,720 | 94,620 | 23,628 | 1,037 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 35 | 0 | 2 | 3 | 8 | 2 | 0 |
| 36 | ARO ACCRETION | 44,278 | 19,787 | 12 | 1,044 | 2,191 | 7,427 | 1,992 | 88 |
| 37 | ARO DEFERRAL | (44,338) | (19,818) | (12) | (1,046) | (2,194) | (7,435) | (1,994) | (89) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 1,509 | 1 | 79 | 167 | 569 | 153 | 7 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 135,252 | 85 | 9,727 | 15,311 | 47,275 | 12,509 | 499 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (294) | 0 | (19) | (29) | (90) | (23) | (1) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (25,055) | (22) | (1,738) | (2,294) | (6,363) | (1,502) | (63) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,347) | (5) | (403) | (634) | (1,939) | (492) | (22) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 2,312,798 | 1,380 | 154,926 | 249,059 | 826,524 | 236,925 | 10,096 |
| 44 | INCOME TAXES | 411,696 | 115,103 | (25) | 8,487 | 33,719 | 103,053 | 25,973 | 481 |
| 45 | TOTAL EXPENSES | 6,540,658 | 2,427,901 | 1,355 | 163,413 | 282,778 | 929,577 | 262,898 | 10,577 |
| | --- RETURN --- | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 379,717 | 104 | 26,288 | 73,143 | 223,135 | 56,312 | 1,440 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (3,822) | (2) | (199) | (424) | (1,443) | (388) | (17) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (1,415) | (1) | (96) | (183) | (595) | (165) | 0 |
| 49 | NET INCOME | 1,061,832 | 374,480 | 101 | 25,993 | 72,536 | 221,097 | 55,759 | 1,423 |
| 50 | RETURN ON INVESTMENT | 7.77% | 5.85% | 2.13% | 6.24% | 11.36% | 11.41% | 11.35% | 6.42% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 110,250 | 218,059 | 106,037 | 7,087 | 2,315 | 92,184 | 78,162 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 42,693 | 84,730 | 41,310 | 2,779 | 901 | 36,055 | 31,186 |
| 3 | NUCLEAR FUEL | 466,122 | 2,286 | 4,692 | 2,396 | 173 | 53 | 2,377 | 2,268 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 936 | 1,922 | 981 | 71 | 22 | 974 | 929 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 68,907 | 136,099 | 66,142 | 4,410 | 1,445 | 57,532 | 48,315 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (1,770) | (4,437) | (1,834) | (106) | (34) | (1,323) | (1,048) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 12,337 | 24,386 | 11,853 | 789 | 258 | 10,316 | 8,646 |
| 8 | ACCOUNT 283 | 320,056 | 1,244 | 2,925 | 1,265 | 81 | 23 | 1,013 | 864 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 11,811 | 22,874 | 11,284 | 764 | 247 | 10,006 | 8,462 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 236 | 485 | 247 | 17 | 5 | 246 | 235 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 4,532 | 9,360 | 4,708 | 333 | 104 | 4,547 | 4,290 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (5) | (10) | (5) | 0 | 0 | (5) | (4) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 315 | 622 | 302 | 20 | 7 | 263 | 221 |
| 14 | PREPAID PENSION ASSET | 488,045 | 1,649 | 4,355 | 1,720 | 102 | 30 | 1,240 | 1,022 |
| 15 | CUSTOMER DEPOSITS | (220,017) | 0 | (1,985) | (1,156) | (112) | (22) | (1,111) | (906) |
| 16 | OPERATING RESERVES | (194,630) | (597) | (1,730) | (662) | (36) | (11) | (429) | (325) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 71 | 146 | 75 | 5 | 2 | 74 | 71 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 147 | 302 | 154 | 11 | 3 | 153 | 146 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (567) | (1,163) | (594) | (43) | (13) | (589) | (562) |
| 21 | ARO REGULATORY ASSET | 729,925 | 3,597 | 7,373 | 3,776 | 268 | 89 | 3,776 | 3,597 |
| 22 | ARO LIABILITY | (704,927) | (3,474) | (7,121) | (3,647) | (258) | (86) | (3,647) | (3,474) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (483) | (991) | (506) | (37) | (11) | (502) | (479) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (477) | (902) | (416) | (26) | (9) | (288) | (222) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 42 | 87 | 44 | 3 | 1 | 44 | 42 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | (2) | (4) | (2) | 0 | 0 | (2) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 690 | 1,244 | 717 | 72 | 15 | 792 | 670 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 5,674 | 10,068 | 4,755 | 319 | 104 | 4,562 | 4,321 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 62,770 | 123,293 | 59,613 | 3,965 | 1,302 | 52,088 | 44,174 |
| | --- REVENUES --- | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 34,154 | 60,376 | 35,229 | 3,433 | 681 | 34,161 | 27,911 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 593 | 1,238 | 538 | 36 | 10 | 483 | 363 |
| 32 | TOTAL REVENUES | 7,614,581 | 34,747 | 61,614 | 35,767 | 3,469 | 691 | 34,644 | 28,274 |
| | --- EXPENSES --- | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 20,529 | 38,070 | 21,163 | 2,105 | 466 | 25,945 | 22,602 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 3,077 | 6,059 | 2,906 | 191 | 62 | 2,424 | 2,018 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ARO ACCRETION | 44,278 | 217 | 445 | 227 | 16 | 5 | 224 | 214 |
| 37 | ARO DEFERRAL | (44,338) | (217) | (446) | (227) | (16) | (5) | (224) | (214) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 17 | 34 | 17 | 1 | 0 | 17 | 16 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 1,455 | 2,794 | 1,469 | 117 | 26 | 1,341 | 1,112 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (6) | (3) | 0 | 0 | (2) | (2) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (223) | (422) | (194) | (12) | (4) | (135) | (104) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (62) | (122) | (60) | (4) | (1) | (52) | (44) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 24,790 | 46,406 | 25,298 | 2,398 | 549 | 29,538 | 25,598 |
| 44 | INCOME TAXES | 411,696 | 3,103 | 4,412 | 3,340 | 368 | 40 | 1,352 | 509 |
| 45 | TOTAL EXPENSES | 6,540,658 | 27,893 | 50,818 | 28,638 | 2,766 | 589 | 30,890 | 26,107 |
| | --- RETURN --- | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 6,854 | 10,796 | 7,130 | 703 | 102 | 3,754 | 2,167 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (42) | (86) | (44) | (3) | (1) | (44) | (42) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | 0 | (32) | (18) | (2) | 0 | (18) | (14) |
| 49 | NET INCOME | 1,061,832 | 6,812 | 10,678 | 7,068 | 698 | 101 | 3,692 | 2,111 |
| 50 | RETURN ON INVESTMENT | 7.77% | 10.85% | 8.66% | 11.86% | 17.62% | 7.77% | 7.09% | 4.78% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 25,448 | 148,235 | 1,922,233 | 952,779 | 557,172 | 259,182 | 146,626 | 39,091 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 9,956 | 57,745 | 746,230 | 376,517 | 217,336 | 133,928 | 73,801 | 14,310 |
| 3 | NUCLEAR FUEL | 466,122 | 603 | 3,335 | 43,182 | 25,984 | 12,725 | 0 | 0 | 0 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 247 | 1,366 | 17,690 | 10,645 | 5,213 | 0 | 0 | 0 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 15,848 | 92,459 | 1,201,495 | 591,601 | 347,348 | 125,254 | 72,825 | 24,781 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (365) | (2,328) | (29,775) | (13,322) | (8,140) | (5,221) | (4,268) | (1,941) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 2,838 | 16,555 | 215,198 | 105,953 | 62,174 | 29,557 | 16,741 | 4,476 |
| 8 | ACCOUNT 283 | 320,056 | 277 | 1,683 | 24,709 | 13,208 | 6,030 | 3,836 | 2,660 | 893 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 2,750 | 15,910 | 210,132 | 105,839 | 60,064 | 28,172 | 15,133 | 3,428 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 62 | 344 | 4,462 | 2,667 | 1,315 | 0 | 0 | 0 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 1,169 | 6,532 | 84,430 | 49,445 | 24,814 | 1,728 | 1,120 | 387 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (1) | (7) | (89) | (49) | (26) | (5) | (3) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 72 | 423 | 5,495 | 2,706 | 1,589 | 573 | 333 | 113 |
| 14 | PREPAID PENSION ASSET | 488,045 | 338 | 2,209 | 35,485 | 19,156 | 7,544 | 6,926 | 5,095 | 1,802 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (265) | (1,531) | (28,454) | (20,287) | 0 | 0 | 0 | 0 |
| 16 | OPERATING RESERVES | (194,630) | (115) | (780) | (9,842) | (4,158) | (2,588) | (1,788) | (1,770) | (938) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 19 | 104 | 1,345 | 809 | 396 | 0 | 0 | 0 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 39 | 214 | 2,777 | 1,671 | 818 | 0 | 0 | 0 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | ECCR | (115,581) | (150) | (827) | (10,707) | (6,443) | (3,155) | 0 | 0 | 0 |
| 21 | ARO REGULATORY ASSET | 729,925 | 981 | 5,233 | 68,173 | 41,267 | 20,128 | (416) | (268) | (119) |
| 22 | ARO LIABILITY | (704,927) | (948) | (5,053) | (65,838) | (39,853) | (19,439) | 402 | 258 | 115 |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (127) | (705) | (9,125) | (5,491) | (2,689) | 0 | 0 | 0 |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (96) | (592) | (7,495) | (2,894) | (2,202) | (2,198) | (1,228) | (317) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 11 | 62 | 799 | 481 | 235 | 0 | 0 | 0 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | 0 | (2) | (32) | (16) | (9) | (4) | (2) | (1) |
| 27 | CASH WORKING CAPITAL | 162,810 | 182 | 995 | 20,621 | 16,074 | 3,175 | 1,178 | 843 | 745 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 1,171 | 6,619 | 92,005 | 55,085 | 29,906 | 6,396 | 4,378 | 1,786 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 14,269 | 83,168 | 1,083,368 | 540,847 | 317,190 | 103,478 | 62,070 | 23,139 |
| | --- REVENUES --- | | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 8,136 | 46,799 | 866,154 | 631,509 | 139,229 | 67,878 | 46,030 | 34,820 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 125 | 785 | 9,912 | 4,770 | 2,752 | 1,371 | 873 | 297 |
| 32 | TOTAL REVENUES | 7,614,581 | 8,261 | 47,584 | 876,066 | 636,279 | 141,981 | 69,249 | 46,903 | 35,117 |
| | --- EXPENSES --- | | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 5,887 | 30,886 | 677,726 | 542,595 | 108,103 | 33,657 | 23,060 | 21,240 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 690 | 4,073 | 52,555 | 24,903 | 15,254 | 12,545 | 6,874 | 1,299 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 4 | 2 | 1 | 1 | 0 | 0 |
| 36 | ARO ACCRETION | 44,278 | 57 | 315 | 4,089 | 2,454 | 1,205 | 9 | 6 | 2 |
| 37 | ARO DEFERRAL | (44,338) | (57) | (315) | (4,094) | (2,456) | (1,206) | (10) | (7) | (2) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 4 | 24 | 313 | 188 | 92 | 0 | 0 | 0 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,973 | 31,485 | 20,226 | 6,545 | 1,426 | 1,977 | 1,093 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (50) | (25) | (15) | (7) | (4) | (1) |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (45) | (277) | (3,506) | (1,353) | (1,030) | (1,028) | (574) | (148) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (14) | (83) | (1,080) | (535) | (313) | (146) | (82) | (22) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 6,858 | 36,592 | 757,442 | 585,999 | 128,636 | 46,447 | 31,250 | 23,461 |
| 44 | INCOME TAXES | 411,696 | 373 | 3,261 | 32,980 | 13,015 | 1,380 | 7,569 | 5,308 | 4,233 |
| 45 | TOTAL EXPENSES | 6,540,658 | 7,231 | 39,853 | 790,422 | 599,014 | 130,016 | 54,016 | 36,558 | 27,694 |
| | --- RETURN --- | | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 1,030 | 7,731 | 85,644 | 37,264 | 11,965 | 15,233 | 10,345 | 7,422 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (11) | (61) | (794) | (478) | (234) | 0 | 0 | 0 |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (4) | (24) | (455) | (324) | 0 | 0 | 0 | 0 |
| 49 | NET INCOME | 1,061,832 | 1,015 | 7,646 | 84,395 | 36,462 | 11,731 | 15,233 | 10,345 | 7,422 |
| 50 | RETURN ON INVESTMENT | 7.77% | 7.11% | 9.19% | 7.79% | 6.74% | 3.70% | 14.72% | 16.67% | 32.08% |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.00 - PRESENT RATE SUMMARY (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | --- RATE BASE --- | | | | | | | | | |
| 1 | GROSS PLANT | 24,302,494 | 22,587 | 854,932 | 11,429 | 66,501 | 9,220 | 3,374 | 23,157,231 | 1,145,263 |
| 2 | ACCUMULATED DEPRECIATION | 9,510,966 | 8,738 | 335,210 | 4,447 | 25,252 | 3,514 | 1,274 | 9,008,212 | 502,754 |
| 3 | NUCLEAR FUEL | 466,122 | 351 | 21,842 | 235 | 946 | 135 | 33 | 465,852 | 270 |
| 4 | ACCUM. DEPR. OF NUCLEAR FUEL | 190,956 | 144 | 8,948 | 96 | 387 | 55 | 14 | 190,845 | 111 |
| 5 | NET ELECTRIC PLANT | 15,066,694 | 14,056 | 532,616 | 7,121 | 41,808 | 5,786 | 2,119 | 14,424,027 | 642,668 |
| | LESS: DEFERRED INCOME TAXES | | | | | | | | | |
| 6 | ACCOUNT 190 | (487,831) | (1,261) | (12,531) | (321) | (1,396) | (256) | (196) | (474,413) | (13,418) |
| 7 | ACCOUNT 281 AND 282 | 2,710,029 | 2,552 | 95,478 | 1,281 | 7,488 | 1,040 | 382 | 2,594,257 | 115,772 |
| 8 | ACCOUNT 283 | 320,056 | 614 | 9,450 | 185 | 842 | 146 | 93 | 308,571 | 11,485 |
| 9 | TOTAL DEFERRED INCOME TAX | 2,542,254 | 1,905 | 92,397 | 1,145 | 6,934 | 930 | 279 | 2,428,415 | 113,839 |
| | ADD: OTHER RATE BASE ITEMS | | | | | | | | | |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,257 | 25 | 97 | 14 | 4 | 48,123 | 28 |
| 11 | MATERIALS AND SUPPLIES | 1,020,900 | 827 | 41,910 | 482 | 2,041 | 298 | 93 | 939,277 | 81,623 |
| 12 | PAYABLES ASSOC. W/ CAP M&S | (1,051) | (1) | (43) | (1) | (3) | 0 | 0 | (1,050) | (1) |
| 13 | MIN BANK BAL, PC, PREPAIDS | 67,304 | 64 | 2,436 | 33 | 191 | 26 | 10 | 65,966 | 1,338 |
| 14 | PREPAID PENSION ASSET | 488,045 | 1,223 | 11,670 | 306 | 1,285 | 246 | 191 | 462,668 | 25,377 |
| 15 | CUSTOMER DEPOSITS | (220,017) | (400) | (9,679) | 0 | (354) | (60) | (40) | (220,017) | 0 |
| 16 | OPERATING RESERVES | (194,630) | (633) | (4,109) | (142) | (535) | (112) | (100) | (182,536) | (12,094) |
| 17 | DEFERRED MCINTOSH C INSPECTION | 14,516 | 11 | 680 | 7 | 29 | 4 | 1 | 14,508 | 8 |
| 18 | DEFERRED NUCLEAR OUT. COSTS | 29,971 | 23 | 1,404 | 15 | 61 | 9 | 2 | 29,954 | 17 |
| 19 | DEFERRED DSM COSTS | 4,887 | 0 | 0 | 0 | 0 | 0 | 0 | 4,887 | 0 |
| 20 | ECCR | (115,581) | (87) | (5,416) | (58) | (234) | (34) | (8) | (115,514) | (67) |
| 21 | ARO REGULATORY ASSET | 729,925 | 535 | 34,666 | 357 | 1,457 | 208 | 30 | 729,479 | 446 |
| 22 | ARO LIABILITY | (704,927) | (517) | (33,479) | (345) | (1,407) | (201) | (29) | (704,496) | (431) |
| 23 | ARO REGULATORY LIABILITY | (98,496) | (74) | (4,616) | (50) | (200) | (29) | (7) | (98,439) | (57) |
| 24 | REG LIAB - NON ARO COST OF REMOVAL | (101,974) | (111) | (2,792) | (48) | (372) | (50) | (20) | (101,937) | (37) |
| 25 | HAMMOND COOLING TOWER RENTAL | 8,625 | 6 | 404 | 4 | 17 | 3 | 1 | 8,620 | 5 |
| 26 | ACCUM DEFERRED INV. TAX CREDIT | (385) | 0 | (14) | 0 | (1) | 0 | 0 | (385) | 0 |
| 27 | CASH WORKING CAPITAL | 162,810 | 248 | 6,925 | 84 | 251 | 44 | 24 | 155,284 | 7,526 |
| 28 | TOTAL OTHER RATE BASE ITEMS | 1,138,073 | 1,151 | 42,204 | 669 | 2,323 | 366 | 152 | 1,034,392 | 103,681 |
| 29 | TOTAL INVESTMENT | 13,662,513 | 13,302 | 482,423 | 6,645 | 37,197 | 5,222 | 1,992 | 13,030,004 | 632,510 |
| | --- REVENUES --- | | | | | | | | | |
| 30 | REVENUE FROM SALES | 7,415,881 | 12,117 | 297,644 | 2,835 | 10,832 | 1,837 | 1,211 | 7,054,773 | 361,108 |
| 31 | OTHER OPERATING REVENUES | 198,700 | 411 | 4,365 | 68 | 378 | 54 | 22 | 176,285 | 22,416 |
| 32 | TOTAL REVENUES | 7,614,581 | 12,528 | 302,009 | 2,903 | 11,210 | 1,891 | 1,233 | 7,231,057 | 383,524 |
| | --- EXPENSES --- | | | | | | | | | |
| 33 | OPERATIONS & MAINTENANCE | 5,177,497 | 6,700 | 228,914 | 3,300 | 9,290 | 1,593 | 701 | 4,947,474 | 230,023 |
| 34 | DEPRECIATION EXPENSE | 696,567 | 650 | 22,623 | 315 | 1,976 | 274 | 102 | 653,825 | 42,742 |
| 35 | ARO DEPRECIATION EXPENSE | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| 36 | ARO ACCRETION | 44,278 | 34 | 2,064 | 22 | 91 | 13 | 3 | 44,253 | 25 |
| 37 | ARO DEFERRAL | (44,338) | (34) | (2,066) | (22) | (91) | (13) | (3) | (44,313) | (25) |
| 38 | NUCLEAR DECOM EXPENSE | 3,381 | 3 | 158 | 2 | 7 | 1 | 0 | 3,379 | 2 |
| 39 | TAXES OTHER THAN INC. TAX | 313,539 | 477 | 12,014 | 139 | 664 | 104 | 55 | 307,487 | 6,052 |
| 40 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (22) | 0 | (2) | 0 | 0 | (604) | 0 |
| 41 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (52) | (1,306) | (23) | (174) | (23) | (9) | (47,679) | (17) |
| 42 | AMORT. OF INV. TAX CREDIT | (13,722) | (13) | (480) | (6) | (37) | (5) | (2) | (13,005) | (717) |
| 43 | SUBTOTAL EXPENSES | 6,128,962 | 7,764 | 261,901 | 3,727 | 11,724 | 1,944 | 847 | 5,850,877 | 278,084 |
| 44 | INCOME TAXES | 411,696 | 1,685 | 9,763 | (398) | (643) | (82) | 125 | 378,484 | 33,212 |
| 45 | TOTAL EXPENSES | 6,540,658 | 9,449 | 271,664 | 3,329 | 11,081 | 1,862 | 972 | 6,229,361 | 311,296 |
| | --- RETURN --- | | | | | | | | | |
| 46 | OPERATING INCOME | 1,073,923 | 3,079 | 30,345 | (426) | 128 | 29 | 261 | 1,001,696 | 72,227 |
| 47 | INT. ON ACCRETION ON ECCR | (8,576) | (6) | (402) | (4) | (17) | (3) | (1) | (8,568) | (8) |
| 48 | INT. ON CUSTOMER DEPOSITS | (3,515) | (6) | (155) | 0 | (6) | (1) | (1) | (3,515) | 0 |
| 49 | NET INCOME | 1,061,832 | 3,067 | 29,788 | (430) | 105 | 25 | 259 | 989,613 | 72,219 |
| 50 | RETURN ON INVESTMENT | 7.77% | 23.06% | 6.17% | -6.47% | 0.28% | 0.48% | 12.99% | 7.59% | 11.42% |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.00
PRESENT RATE SUMMARY

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 2.00. |
| 2 | (B) | From Schedule 2.01. |
| 3 | (C) | From Schedule 2.03. |
| 4 | (C) | |
| 5 | (D) | Gross Plant plus Nuclear Fuel minus Accumulated Provision for Depreciation minus Accumulated Depreciation of Nuclear Fuel. |
| 6 | (C) | |
| 7 | (C) | |
| 8 | (C) | |
| 10 | (C) | |
| 11 | (E) | From Schedule 2.02. |
| 12 | (F) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 13 | (C) | |
| 14 | (C) | |
| 15 | (G) | Directly assigned to applicable retail rates or rate groups. |
| 16 | (C) | |
| 17 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 18 | (H) | |
| 19 | (I) | Allocated to Rate R and TOU-REO on MWH Sales. |
| 20 | (H) | |
| 21 | (J) | Allocated per Total Asset Retirement Obligation (ARO) from Schedule 2.00. |
| 22 | (J) | |
| 23 | (H) | |
| 24 | (K) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 25 | (H) | |
| 26 | (L) | Allocated per Total Gross Plant from Schedule 2.01 |
| 27 | (M) | From Schedule 1.02. |
| 30 | (N) | From Schedule 2.10. |
| 31 | (N) | |
| 33 | (O) | From Schedule 2.20. |
| 34 | (P) | From Schedule 2.30. |
| 35 | (P) | |
| 36 | (P) | |
| 37 | (P) | |
| 38 | (H) | |
| 39 | (P) | From Schedule 2.40. |
| 40 | (L) | |
| 41 | (K) | |
| 42 | (P) | |
| 44 | (R) | From Schedule 1.05. |
| 47 | (S) | Allocated per ECCR Investment. |
| 48 | (T) | Allocated per Customer Deposits. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 2,427,901 | 1,355 | 163,413 | 282,778 | 929,577 | 262,898 | 10,577 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 26,449 | 14 | 1,193 | 3,065 | 11,905 | 3,753 | 159 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 320,581 | 245 | 21,124 | 31,720 | 94,620 | 23,628 | 1,037 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 35 | 0 | 2 | 3 | 8 | 2 | 0 |
| 5 | ARO ACCRETION | 44,278 | 19,787 | 12 | 1,044 | 2,191 | 7,427 | 1,992 | 88 |
| 6 | ARO DEFERRAL | (44,338) | (19,818) | (12) | (1,046) | (2,194) | (7,435) | (1,994) | (89) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 82,329 | 61 | 5,362 | 8,205 | 24,878 | 6,294 | 284 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (294) | 0 | (19) | (29) | (90) | (23) | (1) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (25,055) | (22) | (1,738) | (2,294) | (6,363) | (1,502) | (63) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (6,347) | (5) | (403) | (634) | (1,939) | (492) | (22) |
| 11 | CWC ALLOCATOR | 5,648,743 | 2,030,234 | 1,062 | 137,894 | 242,745 | 806,566 | 231,241 | 9,183 |
| 12 | ALLOCATION OF CWC | 162,810 | 58,517 | 31 | 3,974 | 6,996 | 23,247 | 6,665 | 265 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 27,893 | 50,818 | 28,638 | 2,766 | 589 | 30,890 | 26,107 |
| | LESS: | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 349 | 569 | 360 | 42 | 8 | 508 | 441 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 3,077 | 6,059 | 2,906 | 191 | 62 | 2,424 | 2,018 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | ARO ACCRETION | 44,278 | 217 | 445 | 227 | 16 | 5 | 224 | 214 |
| 6 | ARO DEFERRAL | (44,338) | (217) | (446) | (227) | (16) | (5) | (224) | (214) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 806 | 1,585 | 765 | 51 | 17 | 666 | 565 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (6) | (3) | 0 | 0 | (2) | (2) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (223) | (422) | (194) | (12) | (4) | (135) | (104) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (62) | (122) | (60) | (4) | (1) | (52) | (44) |
| 11 | CWC ALLOCATOR | 5,648,743 | 23,949 | 43,156 | 24,864 | 2,498 | 507 | 27,481 | 23,233 |
| 12 | ALLOCATION OF CWC | 162,810 | 690 | 1,244 | 717 | 72 | 15 | 792 | 670 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 7,231 | 39,853 | 790,422 | 599,014 | 130,016 | 54,016 | 36,558 | 27,694 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 110 | 546 | 13,253 | 11,508 | 1,887 | 446 | 288 | 425 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 690 | 4,073 | 52,555 | 24,903 | 15,254 | 12,545 | 6,874 | 1,299 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 0 | 4 | 2 | 1 | 1 | 0 | 0 |
| 5 | ARO ACCRETION | 44,278 | 57 | 315 | 4,089 | 2,454 | 1,205 | 9 | 6 | 2 |
| 6 | ARO DEFERRAL | (44,338) | (57) | (315) | (4,094) | (2,456) | (1,206) | (10) | (7) | (2) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 183 | 1,067 | 13,805 | 6,817 | 4,079 | 1,329 | 795 | 291 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (50) | (25) | (15) | (7) | (4) | (1) |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (45) | (277) | (3,506) | (1,353) | (1,030) | (1,028) | (574) | (148) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (14) | (83) | (1,080) | (535) | (313) | (146) | (82) | (22) |
| 11 | CWC ALLOCATOR | 5,648,743 | 6,308 | 34,531 | 715,446 | 557,700 | 110,154 | 40,877 | 29,262 | 25,850 |
| 12 | ALLOCATION OF CWC | 162,810 | 182 | 995 | 20,621 | 16,074 | 3,175 | 1,178 | 843 | 745 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.02 - ALLOCATION OF CASH WORKING CAPITAL (AMOUNTS IN THOUSANDS)

| LINE NO. | LINE DESCRIPTION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | TOTAL EXPENSES | 6,540,658 | 9,449 | 271,664 | 3,329 | 11,081 | 1,862 | 972 | 6,229,361 | 311,296 |
| | LESS: | | | | | | | | | |
| 2 | NUCLEAR FUEL EXPENSE | 82,014 | 88 | 4,409 | 58 | 128 | 22 | 6 | 81,989 | 25 |
| 3 | DEPRECIATION EXPENSE | 696,567 | 650 | 22,623 | 315 | 1,976 | 274 | 102 | 653,825 | 42,742 |
| 4 | ARO DEPRECIATION EXPENSE | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| 5 | ARO ACCRETION | 44,278 | 34 | 2,064 | 22 | 91 | 13 | 3 | 44,253 | 25 |
| 6 | ARO DEFERRAL | (44,338) | (34) | (2,066) | (22) | (91) | (13) | (3) | (44,313) | (25) |
| 7 | DEFERRED INCOME TAXES | 175,356 | 170 | 6,177 | 85 | 480 | 67 | 26 | 167,238 | 8,118 |
| 8 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (22) | 0 | (2) | 0 | 0 | (604) | 0 |
| 9 | AMORT. OF COST OF REMOVAL ADJ. | (47,696) | (52) | (1,306) | (23) | (174) | (23) | (9) | (47,679) | (17) |
| 10 | AMORT. OF INV. TAX CREDIT | (13,722) | (13) | (480) | (6) | (37) | (5) | (2) | (13,005) | (717) |
| 11 | CWC ALLOCATOR | 5,648,743 | 8,608 | 240,263 | 2,900 | 8,711 | 1,527 | 850 | 5,387,598 | 261,146 |
| 12 | ALLOCATION OF CWC | 162,810 | 248 | 6,925 | 84 | 251 | 44 | 24 | 155,284 | 7,526 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.02
ALLOCATION OF CASH WORKING CAPITAL

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (B) | Allocated per Total FR Fuel Expense from Schedule 2.20. |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (C) | Allocated per Total Investment excluding Cash Working Capital from Schedule 1.00. |
| 8 | (A) | |
| 9 | (A) | |
| 10 | (A) | |
| 12 | (D) | Allocated per CWC allocator on line 11. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 2,807,618 | 1,459 | 189,701 | 355,920 | 1,152,712 | 319,210 | 12,017 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 1,887,148 | 1,076 | 126,156 | 204,818 | 692,452 | 202,652 | 8,640 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 322,094 | 246 | 21,203 | 31,887 | 95,189 | 23,781 | 1,043 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (294) | 0 | (19) | (29) | (90) | (23) | (1) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (25,055) | (22) | (1,738) | (2,294) | (6,363) | (1,502) | (63) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 135,252 | 85 | 9,727 | 15,311 | 47,275 | 12,509 | 499 |
| 7 | INTEREST EXPENSE | 348,394 | 163,113 | 121 | 10,627 | 16,285 | 49,430 | 12,525 | 565 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 325,360 | (47) | 23,745 | 89,942 | 274,819 | 69,268 | 1,334 |
| | PLUS: | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 21,159 | 16 | 1,378 | 2,109 | 6,393 | 1,617 | 73 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 1,351 | 1 | 88 | 135 | 408 | 103 | 5 |
| | LESS: | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 6,407 | 5 | 417 | 639 | 1,937 | 490 | 22 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 19,328 | (2) | 1,403 | 5,182 | 15,831 | 3,991 | 79 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 322,135 | (33) | 23,391 | 86,365 | 263,852 | 66,507 | 1,311 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 19,328 | (2) | 1,403 | 5,182 | 15,831 | 3,990 | 79 |
| 16 | STATE TAX CREDITS | (67,245) | (31,572) | (23) | (2,056) | (3,146) | (9,540) | (2,413) | (109) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (6,011) | (4) | (391) | (599) | (1,816) | (459) | (21) |
| 18 | TAXES ACCRUED | 38,877 | 18,252 | 14 | 1,189 | 1,819 | 5,515 | 1,395 | 63 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 11 | 0 | 1 | 1 | 4 | 1 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 8 | (15) | 146 | 3,257 | 9,994 | 2,514 | 12 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 34,747 | 61,614 | 35,767 | 3,469 | 691 | 34,644 | 28,274 |
| | LESS: | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 20,529 | 38,070 | 21,163 | 2,105 | 466 | 25,945 | 22,602 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 3,094 | 6,092 | 2,923 | 192 | 62 | 2,441 | 2,034 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (6) | (3) | 0 | 0 | (2) | (2) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (223) | (422) | (194) | (12) | (4) | (135) | (104) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 1,455 | 2,794 | 1,469 | 117 | 26 | 1,341 | 1,112 |
| 7 | INTEREST EXPENSE | 348,394 | 1,601 | 3,144 | 1,520 | 101 | 33 | 1,328 | 1,126 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 8,294 | 11,942 | 8,890 | 966 | 108 | 3,725 | 1,506 |
| | PLUS: | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 207 | 407 | 197 | 13 | 4 | 171 | 145 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 13 | 26 | 13 | 1 | 0 | 11 | 9 |
| | LESS: | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 63 | 123 | 60 | 4 | 1 | 52 | 44 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 478 | 694 | 512 | 55 | 6 | 218 | 91 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 7,973 | 11,558 | 8,528 | 921 | 105 | 3,637 | 1,525 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 478 | 693 | 512 | 55 | 6 | 218 | 91 |
| 16 | STATE TAX CREDITS | (67,245) | (309) | (608) | (293) | (19) | (6) | (256) | (217) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (59) | (116) | (56) | (4) | (1) | (49) | (41) |
| 18 | TAXES ACCRUED | 38,877 | 179 | 351 | 170 | 11 | 4 | 148 | 125 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 289 | 320 | 333 | 43 | 3 | 61 | (42) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 8,261 | 47,584 | 876,066 | 636,279 | 141,981 | 69,249 | 46,903 | 35,117 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 5,887 | 30,886 | 677,726 | 542,595 | 108,103 | 33,657 | 23,060 | 21,240 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 694 | 4,097 | 52,867 | 25,091 | 15,346 | 12,545 | 6,873 | 1,299 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (50) | (25) | (15) | (7) | (4) | (1) |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (45) | (277) | (3,506) | (1,353) | (1,030) | (1,028) | (574) | (148) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,973 | 31,485 | 20,226 | 6,545 | 1,426 | 1,977 | 1,093 |
| 7 | INTEREST EXPENSE | 348,394 | 364 | 2,121 | 27,626 | 13,792 | 8,088 | 2,639 | 1,583 | 590 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 1,025 | 8,789 | 89,918 | 35,952 | 4,944 | 20,017 | 13,988 | 11,043 |
| | PLUS: | | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 47 | 274 | 3,548 | 1,752 | 1,048 | 341 | 204 | 75 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 3 | 18 | 227 | 112 | 67 | 22 | 13 | 5 |
| | LESS: | | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 14 | 83 | 1,075 | 531 | 318 | 103 | 62 | 23 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 60 | 509 | 5,243 | 2,110 | 325 | 1,148 | 801 | 628 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 1,001 | 8,489 | 87,375 | 35,175 | 5,416 | 19,129 | 13,342 | 10,472 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 60 | 509 | 5,243 | 2,111 | 325 | 1,148 | 801 | 628 |
| 16 | STATE TAX CREDITS | (67,245) | (70) | (409) | (5,294) | (2,614) | (1,564) | (510) | (305) | (112) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (13) | (78) | (1,008) | (498) | (298) | (97) | (58) | (21) |
| 18 | TAXES ACCRUED | 38,877 | 41 | 237 | 3,061 | 1,511 | 904 | 295 | 176 | 64 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 |
| 20 | NET STATE INCOME TAX | 24,391 | 18 | 259 | 2,004 | 511 | (632) | 836 | 614 | 559 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | STATE TAX CALCULATION | | | | | | | | | |
| 1 | REVENUE | 7,614,581 | 12,528 | 302,009 | 2,903 | 11,210 | 1,891 | 1,233 | 7,231,057 | 383,524 |
| | LESS: | | | | | | | | | |
| 2 | O & M EXPENSES | 5,177,497 | 6,700 | 228,914 | 3,300 | 9,290 | 1,593 | 701 | 4,947,474 | 230,023 |
| 3 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 653 | 22,781 | 317 | 1,983 | 275 | 102 | 657,204 | 42,744 |
| 4 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (22) | 0 | (2) | 0 | 0 | (604) | 0 |
| 5 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (52) | (1,306) | (23) | (174) | (23) | (9) | (47,679) | (17) |
| 6 | TAXES OTHER THAN INC. TAX | 313,539 | 477 | 12,014 | 139 | 664 | 104 | 55 | 307,487 | 6,052 |
| 7 | INTEREST EXPENSE | 348,394 | 339 | 12,302 | 169 | 949 | 133 | 51 | 332,265 | 16,129 |
| 8 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 4,412 | 27,326 | (999) | (1,500) | (191) | 333 | 1,034,910 | 88,593 |
| | PLUS: | | | | | | | | | |
| 9 | NON-DEDUCTIBLE DEPR. | 45,064 | 44 | 1,587 | 22 | 123 | 17 | 7 | 42,978 | 2,086 |
| 10 | OTHER NON-DEDUCTIBLE ITEMS | 2,878 | 3 | 101 | 1 | 8 | 1 | 0 | 2,745 | 133 |
| | LESS: | | | | | | | | | |
| 11 | MEDICARE ACT SAVINGS | 13,650 | 13 | 481 | 7 | 37 | 5 | 2 | 13,018 | 632 |
| 12 | STATE INCOME TAX DEDUCTION | 65,536 | 252 | 1,615 | (56) | (80) | (10) | 19 | 60,430 | 5,106 |
| 13 | INCOME SUBJECT TO STATE TAX | 1,092,259 | 4,194 | 26,918 | (927) | (1,326) | (168) | 319 | 1,007,185 | 85,074 |
| 14 | STATE INCOME TAX RATE | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% | 6.00% |
| 15 | TAX ON ORDINARY INCOME | 65,536 | 252 | 1,615 | (56) | (80) | (10) | 19 | 60,429 | 5,107 |
| 16 | STATE TAX CREDITS | (67,245) | (65) | (2,369) | (33) | (184) | (26) | (10) | (64,132) | (3,113) |
| 17 | PRIOR YEAR ADJUSTMENT | (12,802) | (12) | (451) | (6) | (35) | (5) | (2) | (12,209) | (593) |
| 18 | TAXES ACCRUED | 38,877 | 38 | 1,369 | 19 | 106 | 15 | 6 | 37,077 | 1,800 |
| 19 | TAX RATE DIFFERENTIAL | 25 | 0 | 1 | 0 | 0 | 0 | 0 | 23 | 2 |
| 20 | NET STATE INCOME TAX | 24,391 | 213 | 165 | (76) | (193) | (26) | 13 | 21,188 | 3,203 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 2,807,618 | 1,459 | 189,701 | 355,920 | 1,152,712 | 319,210 | 12,017 |
| | LESS: | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 1,887,148 | 1,076 | 126,156 | 204,818 | 692,452 | 202,652 | 8,640 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 322,094 | 246 | 21,203 | 31,887 | 95,189 | 23,781 | 1,043 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (294) | 0 | (19) | (29) | (90) | (23) | (1) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (25,055) | (22) | (1,738) | (2,294) | (6,363) | (1,502) | (63) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 135,252 | 85 | 9,727 | 15,311 | 47,275 | 12,509 | 499 |
| 27 | INTEREST EXPENSE | 348,394 | 163,113 | 121 | 10,627 | 16,285 | 49,430 | 12,525 | 565 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 325,360 | (47) | 23,745 | 89,942 | 274,819 | 69,268 | 1,334 |
| | PLUS: | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 18,979 | 14 | 1,236 | 1,891 | 5,735 | 1,451 | 66 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 1,302 | 1 | 85 | 130 | 394 | 100 | 5 |
| | LESS: | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 6,407 | 5 | 417 | 639 | 1,937 | 490 | 22 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 10,830 | 8 | 705 | 1,079 | 3,272 | 828 | 37 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 19,328 | (2) | 1,403 | 5,182 | 15,831 | 3,991 | 79 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 309,076 | (43) | 22,541 | 85,063 | 259,908 | 65,510 | 1,267 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 108,176 | (15) | 7,889 | 29,772 | 90,968 | 22,929 | 444 |
| 37 | STATE TAX CREDITS | 23,536 | 11,051 | 8 | 720 | 1,101 | 3,339 | 845 | 38 |
| 38 | FEDERAL TAX CREDITS | (899) | (426) | 0 | (27) | (42) | (128) | (32) | (1) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 174 | 0 | 11 | 17 | 52 | 13 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (3,556) | (3) | (231) | (354) | (1,074) | (272) | (12) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (324) | 0 | (21) | (32) | (98) | (25) | (1) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 115,095 | (10) | 8,341 | 30,462 | 93,059 | 23,458 | 469 |
| 43 | TOTAL INCOME TAXES | 411,696 | 115,103 | (25) | 8,487 | 33,719 | 103,053 | 25,972 | 481 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 34,747 | 61,614 | 35,767 | 3,469 | 691 | 34,644 | 28,274 |
| | LESS: | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 20,529 | 38,070 | 21,163 | 2,105 | 466 | 25,945 | 22,602 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 3,094 | 6,092 | 2,923 | 192 | 62 | 2,441 | 2,034 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (3) | (6) | (3) | 0 | 0 | (2) | (2) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (223) | (422) | (194) | (12) | (4) | (135) | (104) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 1,455 | 2,794 | 1,469 | 117 | 26 | 1,341 | 1,112 |
| 27 | INTEREST EXPENSE | 348,394 | 1,601 | 3,144 | 1,520 | 101 | 33 | 1,328 | 1,126 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 8,294 | 11,942 | 8,890 | 966 | 108 | 3,725 | 1,506 |
| | PLUS: | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 186 | 365 | 176 | 12 | 4 | 154 | 130 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 13 | 25 | 12 | 1 | 0 | 11 | 9 |
| | LESS: | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 63 | 123 | 60 | 4 | 1 | 52 | 44 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 106 | 209 | 101 | 7 | 2 | 88 | 74 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 478 | 694 | 512 | 55 | 6 | 218 | 91 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 7,846 | 11,306 | 8,405 | 913 | 103 | 3,532 | 1,436 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 2,746 | 3,957 | 2,942 | 320 | 36 | 1,236 | 503 |
| 37 | STATE TAX CREDITS | 23,536 | 108 | 213 | 103 | 7 | 2 | 89 | 76 |
| 38 | FEDERAL TAX CREDITS | (899) | (4) | (8) | (4) | 0 | 0 | (3) | (3) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 2 | 3 | 2 | 0 | 0 | 1 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (35) | (68) | (33) | (2) | (1) | (29) | (24) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (3) | (6) | (3) | 0 | 0 | (3) | (2) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 2,814 | 4,091 | 3,007 | 325 | 37 | 1,291 | 551 |
| 43 | TOTAL INCOME TAXES | 411,696 | 3,103 | 4,411 | 3,340 | 368 | 40 | 1,352 | 509 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 8,261 | 47,584 | 876,066 | 636,279 | 141,981 | 69,249 | 46,903 | 35,117 |
| | LESS: | | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 5,887 | 30,886 | 677,726 | 542,595 | 108,103 | 33,657 | 23,060 | 21,240 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 694 | 4,097 | 52,867 | 25,091 | 15,346 | 12,545 | 6,873 | 1,299 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (4) | (50) | (25) | (15) | (7) | (4) | (1) |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (45) | (277) | (3,506) | (1,353) | (1,030) | (1,028) | (574) | (148) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 337 | 1,973 | 31,485 | 20,226 | 6,545 | 1,426 | 1,977 | 1,093 |
| 27 | INTEREST EXPENSE | 348,394 | 364 | 2,121 | 27,626 | 13,792 | 8,088 | 2,639 | 1,583 | 590 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 1,025 | 8,789 | 89,918 | 35,952 | 4,944 | 20,017 | 13,988 | 11,043 |
| | PLUS: | | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 42 | 246 | 3,182 | 1,571 | 940 | 306 | 183 | 67 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 3 | 17 | 219 | 108 | 65 | 21 | 13 | 5 |
| | LESS: | | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 14 | 83 | 1,075 | 531 | 318 | 103 | 62 | 23 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 24 | 140 | 1,816 | 897 | 537 | 175 | 105 | 38 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 60 | 509 | 5,243 | 2,110 | 325 | 1,148 | 801 | 628 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 972 | 8,320 | 85,185 | 34,093 | 4,769 | 18,918 | 13,216 | 10,426 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 340 | 2,912 | 29,815 | 11,933 | 1,669 | 6,621 | 4,626 | 3,649 |
| 37 | STATE TAX CREDITS | 23,536 | 25 | 143 | 1,853 | 915 | 547 | 178 | 107 | 39 |
| 38 | FEDERAL TAX CREDITS | (899) | (1) | (5) | (71) | (35) | (21) | (7) | (4) | (1) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 0 | 2 | 29 | 14 | 9 | 3 | 2 | 1 |
| 40 | TAXES ACCRUED | (7,571) | (8) | (46) | (596) | (294) | (176) | (57) | (34) | (13) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (1) | (4) | (54) | (27) | (16) | (5) | (3) | (1) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 355 | 3,002 | 30,976 | 12,506 | 2,012 | 6,733 | 4,694 | 3,674 |
| 43 | TOTAL INCOME TAXES | 411,696 | 373 | 3,261 | 32,980 | 13,017 | 1,380 | 7,569 | 5,308 | 4,233 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 1.05 - CALCULATION OF INCOME TAXES (AMOUNTS IN THOUSANDS)

| | | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FEDERAL TAX CALCULATION | | | | | | | | | |
| 21 | REVENUE | 7,614,581 | 12,528 | 302,009 | 2,903 | 11,210 | 1,891 | 1,233 | 7,231,057 | 383,524 |
| | LESS: | | | | | | | | | |
| 22 | O & M EXPENSES | 5,177,497 | 6,700 | 228,914 | 3,300 | 9,290 | 1,593 | 701 | 4,947,474 | 230,023 |
| 23 | DEPR. EXPENSE, NUC. DECOMM. & AROs | 699,948 | 653 | 22,781 | 317 | 1,983 | 275 | 102 | 657,204 | 42,744 |
| 24 | AMORT. OF ENV. REMEDIATION RESERVE | (604) | (1) | (22) | 0 | (2) | 0 | 0 | (604) | 0 |
| 25 | AMORT. OF COST OF REMOVAL ADJ | (47,696) | (52) | (1,306) | (23) | (174) | (23) | (9) | (47,679) | (17) |
| 26 | TAXES OTHER THAN INC. TAX | 313,539 | 477 | 12,014 | 139 | 664 | 104 | 55 | 307,487 | 6,052 |
| 27 | INTEREST EXPENSE | 348,394 | 339 | 12,302 | 169 | 949 | 133 | 51 | 332,265 | 16,129 |
| 28 | NET INCOME BEFORE INC. TAXES | 1,123,503 | 4,412 | 27,326 | (999) | (1,500) | (191) | 333 | 1,034,910 | 88,593 |
| | PLUS: | | | | | | | | | |
| 29 | NON-DEDUCTIBLE DEPR. | 40,424 | 39 | 1,424 | 20 | 111 | 16 | 6 | 38,552 | 1,872 |
| 30 | OTHER NON-DEDUCTIBLE ITEMS | 2,778 | 3 | 98 | 1 | 8 | 1 | 0 | 2,650 | 128 |
| | LESS: | | | | | | | | | |
| 31 | PRESCRIPTION DRUGS - MED. ACT | 13,650 | 13 | 481 | 7 | 37 | 5 | 2 | 13,018 | 632 |
| 32 | MANUFACTURERS DEDUCT. | 23,065 | 22 | 812 | 11 | 63 | 9 | 3 | 21,998 | 1,067 |
| 33 | STATE INCOME TAX DEDUCTION | 65,536 | 252 | 1,615 | (56) | (80) | (10) | 19 | 60,430 | 5,106 |
| 34 | INCOME SUBJECT TO FED. TAX | 1,064,454 | 4,167 | 25,940 | (940) | (1,401) | (178) | 315 | 980,666 | 83,788 |
| 35 | FEDERAL INCOME TAX RATE | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% | 35.00% |
| 36 | TAX ON ORDINARY INCOME | 372,559 | 1,458 | 9,079 | (329) | (490) | (62) | 110 | 343,234 | 29,325 |
| 37 | STATE TAX CREDITS | 23,536 | 23 | 829 | 11 | 64 | 9 | 3 | 22,446 | 1,090 |
| 38 | FEDERAL TAX CREDITS | (899) | (1) | (32) | 0 | (2) | 0 | 0 | (858) | (41) |
| 39 | PRIOR YEAR ADJUSTMENT | 368 | 0 | 13 | 0 | 1 | 0 | 0 | 351 | 17 |
| 40 | TAXES ACCRUED | (7,571) | (7) | (267) | (4) | (21) | (3) | (1) | (7,221) | (350) |
| 41 | TAX RATE DIFFERENTIAL | (688) | (1) | (24) | 0 | (2) | 0 | 0 | (656) | (32) |
| 42 | NET FEDERAL INCOME TAX | 387,305 | 1,472 | 9,598 | (322) | (450) | (56) | 112 | 357,296 | 30,009 |
| 43 | TOTAL INCOME TAXES | 411,696 | 1,685 | 9,763 | (398) | (643) | (82) | 125 | 378,484 | 33,212 |

GEORGIA POWER COMPANY
SECTION 1 - SCHEDULE 1.05
CALCULATION OF INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | From Schedule 1.00. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 5 | (A) | |
| 6 | (A) | |
| 7 | (B) | Interest expense associated with Total Investment from Schedule 1.00. |
| 9 | (C) | Allocated per Total Investment less Cash Working Capital from Schedule 1.00. |
| 10 | (C) | |
| 11 | (C) | |
| 12 | (D) | Tax on Ordinary Income from line 15. |
| 14 | (E) | State Income Tax Rate. |
| 15 | (F) | Line 13 times line 14. |
| 16 | (C) | |
| 17 | (C) | |
| 18 | (C) | |
| 19 | (C) | |
| 20 | (G) | Sum of Lines 15-19. |
| 21 | (A) | |
| 22 | (A) | |
| 23 | (A) | |
| 24 | (A) | |
| 25 | (A) | |
| 26 | (A) | |
| 27 | (A) | |
| 29 | (C) | |
| 30 | (C) | |
| 31 | (C) | |
| 32 | (C) | |
| 33 | (H) | State Income Tax Deduction from line 12. |
| 35 | (I) | Federal Income Tax Rate. |
| 36 | (J) | Line 34 times line 35. |
| 37 | (C) | |
| 38 | (C) | |
| 39 | (C) | |
| 40 | (C) | |
| 41 | (C) | |
| 42 | (K) | Sum of Lines 36 - 41. |
| 43 | (L) | Line 20 + line 42. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 33,855 | 15,092 | 9 | 787 | 1,675 | 5,696 | 1,530 | 68 |
| 2 | NUCLEAR | 1,103 | 492 | 0 | 26 | 55 | 186 | 50 | 2 |
| 3 | HYDRO | 35,488 | 15,818 | 9 | 825 | 1,756 | 5,971 | 1,604 | 72 |
| 4 | OTHER | 377 | 168 | 0 | 9 | 19 | 63 | 17 | 1 |
| 5 | TOTAL LAND | 70,823 | 31,570 | 18 | 1,647 | 3,505 | 11,916 | 3,201 | 143 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 5,451,644 | 2,430,027 | 1,434 | 126,795 | 269,792 | 917,242 | 246,389 | 11,011 |
| 7 | NUCLEAR | 4,167,884 | 1,857,800 | 1,096 | 96,937 | 206,261 | 701,249 | 188,369 | 8,418 |
| 8 | HYDRO | 642,869 | 286,554 | 169 | 14,952 | 31,814 | 108,163 | 29,055 | 1,298 |
| 9 | OTHER | 890,623 | 396,986 | 234 | 20,714 | 44,075 | 149,848 | 40,252 | 1,799 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 4,971,367 | 2,933 | 259,398 | 551,942 | 1,876,502 | 504,065 | 22,526 |
| 11 | PRODUCTION PLANT | 11,223,843 | 5,002,937 | 2,951 | 261,045 | 555,447 | 1,888,418 | 507,266 | 22,669 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 5,002,937 | 2,951 | 261,045 | 555,447 | 1,888,418 | 507,266 | 22,669 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 9,102 | 5 | 475 | 1,010 | 3,434 | 923 | 41 |
| 17 | LEVEL C | 12,865 | 5,741 | 3 | 299 | 637 | 2,166 | 582 | 26 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 76 | 0 | 4 | 8 | 29 | 9 | 1 |
| 20 | LEVEL F | 90 | 41 | 0 | 2 | 4 | 15 | 4 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 14,960 | 8 | 780 | 1,659 | 5,644 | 1,518 | 68 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 98,890 | 58 | 5,160 | 10,979 | 37,327 | 10,027 | 448 |
| 23 | LEVEL D | 18,894 | 7,205 | 4 | 376 | 800 | 2,751 | 888 | 73 |
| 24 | TOTAL LINES | 240,747 | 106,095 | 62 | 5,536 | 11,779 | 40,078 | 10,915 | 521 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 121,055 | 70 | 6,316 | 13,438 | 45,722 | 12,433 | 589 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 123,008 | 73 | 6,418 | 13,657 | 46,431 | 12,472 | 557 |
| 27 | LEVEL B-2 | 738,492 | 329,177 | 194 | 17,176 | 36,547 | 124,252 | 33,376 | 1,492 |
| 28 | LEVEL C | 390,993 | 174,447 | 103 | 9,102 | 19,367 | 65,844 | 17,687 | 790 |
| 29 | LEVEL D | 775 | 298 | 0 | 15 | 33 | 113 | 36 | 3 |
| 30 | LEVEL E | 7,532 | 2,990 | 2 | 156 | 332 | 1,142 | 359 | 30 |
| 31 | LEVEL F | 2,909 | 1,356 | 1 | 71 | 143 | 472 | 115 | 5 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 631,276 | 373 | 32,938 | 70,079 | 238,254 | 64,045 | 2,877 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 292,006 | 172 | 15,236 | 32,420 | 110,221 | 29,607 | 1,323 |
| 34 | LEVEL D | 9,991 | 3,809 | 2 | 199 | 423 | 1,455 | 470 | 39 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 295,815 | 174 | 15,435 | 32,843 | 111,676 | 30,077 | 1,362 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | |
| | LAND | | | | | | | | |
| 1 | STEAM | 33,855 | 166 | 341 | 174 | 13 | 4 | 173 | 165 |
| 2 | NUCLEAR | 1,103 | 5 | 11 | 6 | 0 | 0 | 6 | 5 |
| 3 | HYDRO | 35,488 | 174 | 357 | 182 | 13 | 4 | 181 | 173 |
| 4 | OTHER | 377 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 5 | TOTAL LAND | 70,823 | 347 | 713 | 364 | 26 | 8 | 362 | 345 |
| | EQUIPMENT | | | | | | | | |
| 6 | STEAM | 5,451,644 | 26,733 | 54,875 | 28,018 | 2,024 | 625 | 27,800 | 26,527 |
| 7 | NUCLEAR | 4,167,884 | 20,438 | 41,953 | 21,420 | 1,548 | 478 | 21,254 | 20,281 |
| 8 | HYDRO | 642,869 | 3,152 | 6,471 | 3,304 | 239 | 74 | 3,278 | 3,128 |
| 9 | OTHER | 890,623 | 4,367 | 8,965 | 4,577 | 331 | 102 | 4,542 | 4,334 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 54,690 | 112,264 | 57,319 | 4,142 | 1,279 | 56,874 | 54,270 |
| 11 | PRODUCTION PLANT | 11,223,843 | 55,037 | 112,977 | 57,683 | 4,168 | 1,287 | 57,236 | 54,615 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 55,037 | 112,977 | 57,683 | 4,168 | 1,287 | 57,236 | 54,615 |
| | TRANSMISSION PLANT | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | |
| | SUBSTATIONS | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 100 | 205 | 105 | 8 | 2 | 104 | 99 |
| 17 | LEVEL C | 12,865 | 63 | 130 | 66 | 5 | 1 | 66 | 63 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 20 | LEVEL F | 90 | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 165 | 338 | 172 | 13 | 3 | 172 | 162 |
| | LINES | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 1,088 | 2,233 | 1,140 | 82 | 25 | 1,131 | 1,080 |
| 23 | LEVEL D | 18,894 | 93 | 162 | 113 | 4 | 2 | 230 | 6 |
| 24 | TOTAL LINES | 240,747 | 1,181 | 2,395 | 1,253 | 86 | 27 | 1,361 | 1,086 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 1,346 | 2,733 | 1,425 | 99 | 30 | 1,533 | 1,248 |
| | ACCOUNTS 352 & 353 | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 1,353 | 2,778 | 1,418 | 102 | 32 | 1,407 | 1,343 |
| 27 | LEVEL B-2 | 738,492 | 3,621 | 7,434 | 3,795 | 274 | 85 | 3,766 | 3,593 |
| 28 | LEVEL C | 390,993 | 1,919 | 3,939 | 2,011 | 145 | 45 | 1,996 | 1,904 |
| 29 | LEVEL D | 775 | 4 | 7 | 5 | 0 | 0 | 9 | 0 |
| 30 | LEVEL E | 7,532 | 39 | 67 | 47 | 2 | 1 | 69 | 2 |
| 31 | LEVEL F | 2,909 | 21 | 28 | 16 | 1 | 0 | 8 | 1 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 6,957 | 14,253 | 7,292 | 524 | 163 | 7,255 | 6,843 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 3,212 | 6,594 | 3,367 | 243 | 75 | 3,341 | 3,188 |
| 34 | LEVEL D | 9,991 | 49 | 86 | 60 | 2 | 1 | 122 | 3 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 3,261 | 6,680 | 3,427 | 245 | 76 | 3,463 | 3,191 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 33,855 | 44 | 242 | 3,136 | 1,887 | 924 | 0 | 0 | 0 |
| 2 | NUCLEAR | 1,103 | 1 | 8 | 102 | 61 | 30 | 0 | 0 | 0 |
| 3 | HYDRO | 35,488 | 46 | 254 | 3,288 | 1,978 | 969 | 0 | 0 | 0 |
| 4 | OTHER | 377 | 0 | 3 | 35 | 21 | 10 | 0 | 0 | 0 |
| 5 | TOTAL LAND | 70,823 | 91 | 507 | 6,561 | 3,947 | 1,933 | 0 | 0 | 0 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 5,451,644 | 7,055 | 39,004 | 505,043 | 303,902 | 148,834 | 0 | 0 | 0 |
| 7 | NUCLEAR | 4,167,884 | 5,394 | 29,820 | 386,115 | 232,339 | 113,787 | 0 | 0 | 0 |
| 8 | HYDRO | 642,869 | 832 | 4,599 | 59,556 | 35,837 | 17,551 | 0 | 0 | 0 |
| 9 | OTHER | 890,623 | 1,153 | 6,372 | 82,508 | 49,648 | 24,315 | 0 | 0 | 0 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 14,434 | 79,795 | 1,033,222 | 621,726 | 304,487 | 0 | 0 | 0 |
| 11 | PRODUCTION PLANT | 11,223,843 | 14,525 | 80,302 | 1,039,783 | 625,673 | 306,420 | 0 | 0 | 0 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 14,525 | 80,302 | 1,039,783 | 625,673 | 306,420 | 0 | 0 | 0 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 26 | 146 | 1,891 | 1,138 | 557 | 0 | 0 | 0 |
| 17 | LEVEL C | 12,865 | 17 | 92 | 1,193 | 706 | 352 | 0 | 0 | 0 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 1 | 27 | 9 | 4 | 0 | 0 | 0 |
| 20 | LEVEL F | 90 | 0 | 1 | 11 | 2 | 3 | 1 | 0 | 1 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 43 | 240 | 3,122 | 1,855 | 916 | 1 | 0 | 1 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 287 | 1,587 | 20,553 | 12,367 | 6,057 | 0 | 0 | 0 |
| 23 | LEVEL D | 18,894 | 21 | 116 | 2,972 | 1,069 | 397 | 0 | 0 | 0 |
| 24 | TOTAL LINES | 240,747 | 308 | 1,703 | 23,525 | 13,436 | 6,454 | 0 | 0 | 0 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 351 | 1,943 | 26,647 | 15,291 | 7,370 | 1 | 0 | 1 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 357 | 1,974 | 25,565 | 15,384 | 7,534 | 0 | 0 | 0 |
| 27 | LEVEL B-2 | 738,492 | 956 | 5,284 | 68,414 | 41,167 | 20,161 | 0 | 0 | 0 |
| 28 | LEVEL C | 390,993 | 506 | 2,800 | 36,255 | 21,456 | 10,684 | 0 | 0 | 0 |
| 29 | LEVEL D | 775 | 1 | 5 | 122 | 44 | 16 | 0 | 0 | 0 |
| 30 | LEVEL E | 7,532 | 9 | 48 | 1,084 | 360 | 165 | 0 | 0 | 0 |
| 31 | LEVEL F | 2,909 | 3 | 20 | 340 | 57 | 89 | 25 | 15 | 23 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 1,832 | 10,131 | 131,780 | 78,468 | 38,649 | 25 | 15 | 23 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 848 | 4,687 | 60,689 | 36,518 | 17,885 | 0 | 0 | 0 |
| 34 | LEVEL D | 9,991 | 11 | 61 | 1,572 | 565 | 210 | 0 | 0 | 0 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 859 | 4,748 | 62,261 | 37,083 | 18,095 | 0 | 0 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION PLANT | | | | | | | | | |
| | LAND | | | | | | | | | |
| 1 | STEAM | 33,855 | 25 | 1,586 | 17 | 69 | 10 | 2 | 33,835 | 20 |
| 2 | NUCLEAR | 1,103 | 1 | 52 | 1 | 2 | 0 | 0 | 1,102 | 1 |
| 3 | HYDRO | 35,488 | 27 | 1,663 | 18 | 72 | 10 | 3 | 35,467 | 21 |
| 4 | OTHER | 377 | 0 | 18 | 0 | 1 | 0 | 0 | 377 | 0 |
| 5 | TOTAL LAND | 70,823 | 53 | 3,319 | 36 | 144 | 20 | 5 | 70,781 | 42 |
| | EQUIPMENT | | | | | | | | | |
| 6 | STEAM | 5,451,644 | 4,102 | 255,464 | 2,747 | 11,061 | 1,583 | 392 | 5,448,479 | 3,165 |
| 7 | NUCLEAR | 4,167,884 | 3,136 | 195,307 | 2,100 | 8,456 | 1,210 | 300 | 4,165,466 | 2,418 |
| 8 | HYDRO | 642,869 | 484 | 30,125 | 324 | 1,304 | 187 | 46 | 642,496 | 373 |
| 9 | OTHER | 890,623 | 670 | 41,735 | 449 | 1,807 | 259 | 64 | 890,106 | 517 |
| 10 | TOTAL EQUIPMENT | 11,153,020 | 8,392 | 522,631 | 5,620 | 22,628 | 3,239 | 802 | 11,146,547 | 6,473 |
| 11 | PRODUCTION PLANT | 11,223,843 | 8,445 | 525,950 | 5,656 | 22,772 | 3,259 | 807 | 11,217,328 | 6,515 |
| 12 | UNIT POWER SALES | 109,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 109,353 |
| 13 | DALTON | 74,266 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74,266 |
| 14 | WHOLESALE BLOCK POWER SALES | 525,296 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 525,296 |
| 15 | TOTAL PRODUCTION PLANT | 11,932,758 | 8,445 | 525,950 | 5,656 | 22,772 | 3,259 | 807 | 11,217,328 | 715,430 |
| | TRANSMISSION PLANT | | | | | | | | | |
| | ACCOUNT 350 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 16 | LEVEL B-2 | 20,412 | 15 | 956 | 10 | 41 | 6 | 1 | 20,400 | 12 |
| 17 | LEVEL C | 12,865 | 10 | 603 | 6 | 26 | 4 | 1 | 12,858 | 7 |
| 18 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LEVEL E | 189 | 0 | 15 | 0 | 0 | 0 | 0 | 189 | (0) |
| 20 | LEVEL F | 90 | 0 | 2 | 0 | 1 | 0 | 0 | 90 | 0 |
| 21 | TOTAL SUBSTATIONS | 33,556 | 25 | 1,576 | 16 | 68 | 10 | 2 | 33,537 | 19 |
| | LINES | | | | | | | | | |
| 22 | LEVEL B-2 | 221,853 | 167 | 10,396 | 112 | 450 | 64 | 16 | 221,724 | 129 |
| 23 | LEVEL D | 18,894 | 12 | 1,543 | 8 | 34 | 5 | 1 | 18,885 | 9 |
| 24 | TOTAL LINES | 240,747 | 179 | 11,939 | 120 | 484 | 69 | 17 | 240,609 | 138 |
| 25 | TOTAL ACCOUNT 350 | 274,303 | 204 | 13,515 | 136 | 552 | 79 | 19 | 274,146 | 157 |
| | ACCOUNTS 352 & 353 | | | | | | | | | |
| 26 | LEVEL B-1 | 275,962 | 208 | 12,932 | 139 | 560 | 80 | 20 | 275,802 | 160 |
| 27 | LEVEL B-2 | 738,492 | 556 | 34,606 | 372 | 1,498 | 214 | 53 | 738,063 | 429 |
| 28 | LEVEL C | 390,993 | 294 | 18,339 | 197 | 794 | 114 | 28 | 390,766 | 227 |
| 29 | LEVEL D | 775 | 0 | 63 | 0 | 1 | 0 | 0 | 775 | (0) |
| 30 | LEVEL E | 7,532 | 5 | 600 | 3 | 14 | 2 | 0 | 7,528 | 4 |
| 31 | LEVEL F | 2,909 | 2 | 68 | 1 | 22 | 3 | 1 | 2,907 | 2 |
| 32 | TOTAL ACCOUNTS 352 & 353 | 1,416,661 | 1,065 | 66,608 | 712 | 2,889 | 413 | 102 | 1,415,841 | 821 |
| | ACCOUNT 354 - TOWERS & FIXTURES | | | | | | | | | |
| 33 | LEVEL B-2 | 655,099 | 493 | 30,698 | 330 | 1,329 | 190 | 47 | 654,719 | 380 |
| 34 | LEVEL D | 9,991 | 6 | 816 | 4 | 18 | 2 | 1 | 9,986 | 5 |
| 35 | TOTAL ACCOUNT 354 | 665,090 | 499 | 31,514 | 334 | 1,347 | 192 | 48 | 664,705 | 385 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 154,815 | 91 | 8,078 | 17,188 | 58,436 | 15,697 | 702 |
| 37 | LEVEL D | 107,784 | 41,099 | 24 | 2,144 | 4,567 | 15,696 | 5,066 | 416 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 195,914 | 115 | 10,222 | 21,755 | 74,132 | 20,763 | 1,118 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 373,467 | 220 | 19,487 | 41,464 | 140,969 | 37,867 | 1,692 |
| 40 | LEVEL D | 157,203 | 59,942 | 35 | 3,128 | 6,660 | 22,893 | 7,389 | 607 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 433,409 | 255 | 22,615 | 48,124 | 163,862 | 45,256 | 2,299 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 1,679 | 1 | 88 | 186 | 633 | 170 | 8 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 1,679 | 1 | 88 | 186 | 633 | 170 | 8 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 3,828 | 2 | 200 | 425 | 1,444 | 388 | 17 |
| 46 | LEVEL D | 396 | 153 | 0 | 8 | 17 | 58 | 19 | 2 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 3,981 | 2 | 208 | 442 | 1,502 | 407 | 19 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 74 | 0 | 4 | 8 | 28 | 8 | 0 |
| 49 | LEVEL D | 205 | 79 | 0 | 4 | 9 | 30 | 10 | 1 |
| 50 | TOTAL ACCOUNT 359 | 371 | 153 | 0 | 8 | 17 | 58 | 18 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 1,683,282 | 990 | 87,830 | 186,884 | 635,839 | 173,169 | 8,273 |
| 52 | REMOVE UPS B-1 | (2,437) | (1,085) | (1) | (57) | (121) | (410) | (110) | (5) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (171,438) | (101) | (8,945) | (19,034) | (64,712) | (17,383) | (777) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 1,510,759 | 888 | 78,828 | 167,729 | 570,717 | 155,676 | 7,491 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 1,510,759 | 888 | 78,828 | 167,729 | 570,717 | 155,676 | 7,491 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 43,039 | 19,201 | 11 | 1,002 | 2,132 | 7,248 | 1,947 | 87 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 608 | 0 | 32 | 68 | 233 | 73 | 6 |
| 62 | LEVEL F | 2,043 | 952 | 1 | 50 | 100 | 331 | 81 | 3 |
| 63 | LEVEL G | 114 | 59 | 0 | 3 | 6 | 20 | 4 | 0 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 20,820 | 12 | 1,087 | 2,306 | 7,832 | 2,105 | 96 |
| 65 | LINES - LEVEL F | 20,727 | 17,879 | 10 | 1,320 | 592 | 339 | 6 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 38,699 | 22 | 2,407 | 2,898 | 8,171 | 2,111 | 96 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 107,107 | 47,784 | 28 | 2,493 | 5,305 | 18,037 | 4,845 | 217 |
| 68 | LEVEL D | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 2,245 | 1 | 117 | 250 | 858 | 270 | 23 |
| 70 | LEVEL F | 2,488 | 1,161 | 1 | 61 | 122 | 403 | 99 | 4 |
| 71 | LEVEL G | 861 | 444 | 0 | 23 | 47 | 153 | 28 | 1 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 51,635 | 30 | 2,694 | 5,724 | 19,451 | 5,242 | 245 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 1,703 | 3,496 | 1,785 | 129 | 40 | 1,771 | 1,690 |
| 37 | LEVEL D | 107,784 | 531 | 927 | 643 | 22 | 11 | 1,311 | 33 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 2,234 | 4,423 | 2,428 | 151 | 51 | 3,082 | 1,723 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 4,109 | 8,434 | 4,306 | 311 | 96 | 4,273 | 4,077 |
| 40 | LEVEL D | 157,203 | 774 | 1,352 | 938 | 33 | 15 | 1,912 | 49 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 4,883 | 9,786 | 5,244 | 344 | 111 | 6,185 | 4,126 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 18 | 38 | 19 | 1 | 0 | 19 | 18 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 18 | 38 | 19 | 1 | 0 | 19 | 18 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 42 | 86 | 44 | 3 | 1 | 44 | 42 |
| 46 | LEVEL D | 396 | 2 | 3 | 2 | 0 | 0 | 5 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 44 | 89 | 46 | 3 | 1 | 49 | 42 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 49 | LEVEL D | 205 | 1 | 2 | 1 | 0 | 0 | 2 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 2 | 4 | 2 | 0 | 0 | 3 | 1 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 18,745 | 38,006 | 19,883 | 1,367 | 432 | 21,589 | 17,192 |
| 52 | REMOVE UPS B-1 | (2,437) | (12) | (25) | (13) | (1) | 0 | (12) | (12) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (1,886) | (3,871) | (1,977) | (143) | (44) | (1,961) | (1,872) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 16,847 | 34,110 | 17,893 | 1,223 | 388 | 19,616 | 15,308 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 16,847 | 34,110 | 17,893 | 1,223 | 388 | 19,616 | 15,308 |
| | DISTRIBUTION PLANT | | | | | | | | |
| | ACCOUNT 360 - LAND SUBSTATIONS | | | | | | | | |
| 59 | LEVEL C | 43,039 | 211 | 434 | 221 | 16 | 5 | 220 | 210 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 8 | 14 | 10 | 0 | 0 | 14 | 0 |
| 62 | LEVEL F | 2,043 | 15 | 20 | 11 | 1 | 0 | 6 | 1 |
| 63 | LEVEL G | 114 | 1 | 1 | 1 | 0 | 0 | 0 | 0 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 235 | 469 | 243 | 17 | 5 | 240 | 211 |
| 65 | LINES - LEVEL F | 20,727 | 15 | 59 | 5 | 0 | 0 | 0 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 250 | 528 | 248 | 17 | 5 | 240 | 211 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | |
| 67 | LEVEL C | 107,107 | 526 | 1,079 | 551 | 40 | 12 | 547 | 522 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 29 | 51 | 35 | 1 | 1 | 51 | 2 |
| 70 | LEVEL F | 2,488 | 18 | 24 | 13 | 1 | 0 | 7 | 1 |
| 71 | LEVEL G | 861 | 6 | 9 | 5 | 0 | 0 | 0 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 579 | 1,163 | 604 | 42 | 13 | 605 | 525 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 449 | 2,485 | 32,176 | 19,361 | 9,482 | 0 | 0 | 0 |
| 37 | LEVEL D | 107,784 | 119 | 660 | 16,955 | 6,099 | 2,264 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 568 | 3,145 | 49,131 | 25,460 | 11,746 | 0 | 0 | 0 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 1,084 | 5,995 | 77,619 | 46,706 | 22,874 | 0 | 0 | 0 |
| 40 | LEVEL D | 157,203 | 174 | 962 | 24,728 | 8,895 | 3,302 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 1,258 | 6,957 | 102,347 | 55,601 | 26,176 | 0 | 0 | 0 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 5 | 27 | 349 | 210 | 103 | 0 | 0 | 0 |
| 43 | LEVEL D | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 5 | 27 | 350 | 210 | 103 | 0 | 0 | 0 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 11 | 61 | 795 | 478 | 234 | 0 | 0 | 0 |
| 46 | LEVEL D | 396 | 0 | 2 | 62 | 22 | 8 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 11 | 63 | 857 | 500 | 242 | 0 | 0 | 0 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 1 | 15 | 9 | 5 | 0 | 0 | 0 |
| 49 | LEVEL D | 205 | 0 | 1 | 32 | 12 | 4 | 0 | 0 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 2 | 47 | 21 | 9 | 0 | 0 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 4,884 | 27,016 | 373,420 | 212,634 | 102,390 | 26 | 15 | 24 |
| 52 | REMOVE UPS B-1 | (2,437) | (3) | (17) | (226) | (136) | (67) | 0 | 0 | 0 |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (498) | (2,752) | (35,631) | (21,440) | (10,500) | 0 | 0 | 0 |
| 54 | TRANSMISSION PLANT | 3,432,275 | 4,383 | 24,247 | 337,563 | 191,058 | 91,823 | 26 | 15 | 24 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 4,383 | 24,247 | 337,563 | 191,058 | 91,823 | 26 | 15 | 24 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 43,039 | 56 | 308 | 3,991 | 2,362 | 1,176 | 0 | 0 | 0 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 2 | 10 | 221 | 73 | 34 | 0 | 0 | 0 |
| 62 | LEVEL F | 2,043 | 2 | 14 | 239 | 40 | 63 | 17 | 11 | 16 |
| 63 | LEVEL G | 114 | 0 | 1 | 9 | 0 | 3 | 1 | 1 | 1 |
| 64 | TOTAL SUBSTATIONS | 46,729 | 60 | 333 | 4,460 | 2,475 | 1,276 | 18 | 12 | 17 |
| 65 | LINES - LEVEL F | 20,727 | 0 | 19 | 15 | 0 | 12 | 36 | 155 | 124 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 60 | 352 | 4,475 | 2,475 | 1,288 | 54 | 167 | 141 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 107,107 | 139 | 767 | 9,932 | 5,878 | 2,927 | 0 | 0 | 0 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | LEVEL E | 5,659 | 7 | 36 | 815 | 271 | 124 | 0 | 0 | 0 |
| 70 | LEVEL F | 2,488 | 3 | 17 | 291 | 49 | 76 | 21 | 13 | 19 |
| 71 | LEVEL G | 861 | 1 | 7 | 66 | 3 | 25 | 8 | 5 | 7 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 150 | 827 | 11,104 | 6,201 | 3,152 | 29 | 18 | 26 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 355 - POLES & FIXTURES | | | | | | | | | |
| 36 | LEVEL B-2 | 347,318 | 261 | 16,275 | 175 | 705 | 101 | 25 | 347,116 | 202 |
| 37 | LEVEL D | 107,784 | 69 | 8,803 | 46 | 192 | 27 | 7 | 107,731 | 53 |
| 38 | TOTAL ACCOUNT 355 | 455,102 | 330 | 25,078 | 221 | 897 | 128 | 32 | 454,847 | 255 |
| | ACCOUNT 356 - OVHD. CONDUCTORS | | | | | | | | | |
| 39 | LEVEL B-2 | 837,853 | 630 | 39,262 | 422 | 1,700 | 243 | 60 | 837,367 | 486 |
| 40 | LEVEL D | 157,203 | 101 | 12,839 | 68 | 280 | 39 | 10 | 157,125 | 78 |
| 41 | TOTAL ACCOUNT 356 | 995,056 | 731 | 52,101 | 490 | 1,980 | 282 | 70 | 994,492 | 564 |
| | ACCOUNT 357 - UNDG. CONDUIT | | | | | | | | | |
| 42 | LEVEL B-2 | 3,764 | 3 | 176 | 2 | 8 | 1 | 0 | 3,762 | 2 |
| 43 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 44 | TOTAL ACCOUNT 357 | 3,765 | 3 | 176 | 2 | 8 | 1 | 0 | 3,763 | 2 |
| | ACCOUNT 358 - UNDG. CONDUCTORS | | | | | | | | | |
| 45 | LEVEL B-2 | 8,582 | 6 | 402 | 4 | 17 | 2 | 1 | 8,577 | 5 |
| 46 | LEVEL D | 396 | 0 | 32 | 0 | 1 | 0 | 0 | 396 | 0 |
| 47 | TOTAL ACCOUNT 358 | 8,978 | 6 | 434 | 4 | 18 | 2 | 1 | 8,973 | 5 |
| | ACCOUNT 359 - ROADS & TRAILS | | | | | | | | | |
| 48 | LEVEL B-2 | 166 | 0 | 8 | 0 | 0 | 0 | 0 | 166 | 0 |
| 49 | LEVEL D | 205 | 0 | 17 | 0 | 0 | 0 | 0 | 205 | 0 |
| 50 | TOTAL ACCOUNT 359 | 371 | 0 | 25 | 0 | 0 | 0 | 0 | 371 | 0 |
| 51 | TOTAL TRANSMISSION PLANT | 3,819,326 | 2,838 | 189,451 | 1,899 | 7,691 | 1,097 | 272 | 3,817,138 | 2,188 |
| 52 | REMOVE UPS B-1 | (2,437) | (2) | (114) | (1) | (5) | (1) | 0 | (2,436) | (1) |
| 53 | REMOVE UPS OTHER TRANS. | (384,614) | (289) | (18,023) | (194) | (780) | (112) | (28) | (384,391) | (223) |
| 54 | TRANSMISSION PLANT | 3,432,275 | 2,547 | 171,314 | 1,704 | 6,906 | 984 | 244 | 3,430,311 | 1,964 |
| 55 | UNIT POWER SALES | 387,051 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 387,051 |
| 56 | DALTON | 1,988 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,988 |
| 57 | WHOLESALE BLOCK POWER SALES | 15,293 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,293 |
| 58 | TOTAL TRANSMISSION PLANT | 3,836,607 | 2,547 | 171,314 | 1,704 | 6,906 | 984 | 244 | 3,430,311 | 406,296 |
| | DISTRIBUTION PLANT | | | | | | | | | |
| | ACCOUNT 360 - LAND | | | | | | | | | |
| | SUBSTATIONS | | | | | | | | | |
| 59 | LEVEL C | 43,039 | 32 | 2,019 | 22 | 87 | 13 | 3 | 43,014 | 25 |
| 60 | LEVEL D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | LEVEL E | 1,534 | 1 | 122 | 1 | 3 | 0 | 0 | 1,533 | 1 |
| 62 | LEVEL F | 2,043 | 1 | 47 | 1 | 16 | 2 | 1 | 2,042 | 1 |
| 63 | LEVEL G | 114 | 0 | 2 | 0 | 1 | 0 | 0 | 114 | (0) |
| 64 | TOTAL SUBSTATIONS | 46,729 | 34 | 2,190 | 24 | 107 | 15 | 4 | 46,703 | 26 |
| 65 | LINES - LEVEL F | 20,727 | 100 | 3 | 17 | 16 | 2 | 3 | 20,727 | 0 |
| 66 | TOTAL ACCOUNT 360 | 67,456 | 134 | 2,193 | 41 | 123 | 17 | 7 | 67,430 | 26 |
| | ACCOUNT 361 - STRUCTURES | | | | | | | | | |
| 67 | LEVEL C | 107,107 | 81 | 5,024 | 54 | 218 | 31 | 8 | 107,045 | 62 |
| 68 | LEVEL D | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | (0) |
| 69 | LEVEL E | 5,659 | 4 | 451 | 3 | 10 | 1 | 0 | 5,656 | 3 |
| 70 | LEVEL F | 2,488 | 2 | 58 | 1 | 19 | 2 | 1 | 2,487 | 1 |
| 71 | LEVEL G | 861 | 1 | 14 | 0 | 7 | 1 | 0 | 861 | 0 |
| 72 | TOTAL ACCOUNT 361 | 116,116 | 88 | 5,547 | 58 | 254 | 35 | 9 | 116,050 | 66 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 819,385 | 365,573 | 216 | 19,075 | 40,587 | 137,987 | 37,067 | 1,656 |
| 74 | LEVEL D | 42 | 17 | 0 | 1 | 2 | 6 | 2 | 0 |
| 75 | LEVEL E | 117,249 | 46,540 | 27 | 2,428 | 5,171 | 17,775 | 5,594 | 472 |
| 76 | LEVEL F | 45,036 | 20,980 | 21 | 1,096 | 2,214 | 7,303 | 1,783 | 74 |
| 77 | LEVEL G | 7,470 | 3,834 | 4 | 200 | 404 | 1,324 | 245 | 6 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 436,944 | 268 | 22,800 | 48,378 | 164,395 | 44,691 | 2,208 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 406,190 | 224 | 29,994 | 13,452 | 7,707 | 135 | 2 |
| 80 | DEMAND | 166,938 | 77,768 | 79 | 4,061 | 8,205 | 27,072 | 6,611 | 276 |
| 81 | TOTAL LEVEL F | 637,855 | 483,958 | 303 | 34,055 | 21,657 | 34,779 | 6,746 | 278 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 122,546 | 68 | 9,049 | 4,058 | 2,317 | 35 | 0 |
| 83 | DEMAND | 50,663 | 25,987 | 27 | 1,357 | 2,742 | 8,982 | 1,663 | 40 |
| 84 | TOTAL LEVEL G | 192,686 | 148,533 | 95 | 10,406 | 6,800 | 11,299 | 1,698 | 40 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 632,491 | 398 | 44,461 | 28,457 | 46,078 | 8,444 | 318 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 180,067 | 99 | 13,297 | 5,964 | 3,417 | 60 | 1 |
| 87 | DEMAND | 499,979 | 232,917 | 238 | 12,162 | 24,574 | 81,081 | 19,799 | 826 |
| 88 | TOTAL LEVEL F | 708,742 | 412,984 | 337 | 25,459 | 30,538 | 84,498 | 19,859 | 827 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 42,386 | 23 | 3,130 | 1,403 | 801 | 12 | 0 |
| 90 | DEMAND | 117,539 | 60,294 | 62 | 3,149 | 6,361 | 20,838 | 3,858 | 94 |
| 91 | TOTAL LEVEL G | 166,660 | 102,680 | 85 | 6,279 | 7,764 | 21,639 | 3,870 | 94 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 515,664 | 422 | 31,738 | 38,302 | 106,137 | 23,729 | 921 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 16,426 | 9 | 1,213 | 544 | 312 | 5 | 0 |
| 94 | DEMAND | 233,104 | 108,593 | 111 | 5,670 | 11,457 | 37,802 | 9,231 | 385 |
| 95 | TOTAL LEVEL F | 252,145 | 125,019 | 120 | 6,883 | 12,001 | 38,114 | 9,236 | 385 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 994 | 1 | 74 | 33 | 19 | 0 | 0 |
| 97 | DEMAND | 35,196 | 18,054 | 18 | 943 | 1,905 | 6,240 | 1,155 | 28 |
| 98 | TOTAL LEVEL G | 36,351 | 19,048 | 19 | 1,017 | 1,938 | 6,259 | 1,155 | 28 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 144,067 | 139 | 7,900 | 13,939 | 44,373 | 10,391 | 413 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 82,082 | 45 | 6,061 | 2,718 | 1,557 | 27 | 0 |
| 101 | DEMAND | 1,157,805 | 539,368 | 551 | 28,164 | 56,907 | 187,761 | 45,848 | 1,913 |
| 102 | TOTAL LEVEL F | 1,252,967 | 621,450 | 596 | 34,225 | 59,625 | 189,318 | 45,875 | 1,913 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4,560 | 3 | 337 | 151 | 86 | 1 | 0 |
| 104 | DEMAND | 63,441 | 32,544 | 33 | 1,699 | 3,434 | 11,247 | 2,082 | 51 |
| 105 | TOTAL LEVEL G | 68,728 | 37,103 | 36 | 2,036 | 3,585 | 11,333 | 2,083 | 51 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 658,553 | 632 | 36,261 | 63,210 | 200,651 | 47,958 | 1,964 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | |
| 73 | LEVEL C | 819,385 | 4,022 | 8,255 | 4,215 | 305 | 94 | 4,182 | 3,991 |
| 74 | LEVEL D | 42 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 75 | LEVEL E | 117,249 | 601 | 1,049 | 729 | 25 | 12 | 1,066 | 38 |
| 76 | LEVEL F | 45,036 | 320 | 437 | 243 | 17 | 5 | 126 | 19 |
| 77 | LEVEL G | 7,470 | 56 | 80 | 41 | 1 | 1 | 0 | 2 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 4,999 | 9,821 | 5,228 | 348 | 112 | 5,375 | 4,050 |
| | ACCOUNT 364 - POLES | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 333 | 1,343 | 109 | 0 | 1 | 3 | 3 |
| 80 | DEMAND | 166,938 | 1,186 | 1,619 | 901 | 65 | 20 | 466 | 69 |
| 81 | TOTAL LEVEL F | 637,855 | 1,519 | 2,962 | 1,010 | 65 | 21 | 469 | 72 |
| | LEVEL G | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 100 | 405 | 32 | 0 | 0 | 0 | 1 |
| 83 | DEMAND | 50,663 | 378 | 540 | 277 | 7 | 7 | 0 | 16 |
| 84 | TOTAL LEVEL G | 192,686 | 478 | 945 | 309 | 7 | 7 | 0 | 17 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 1,997 | 3,907 | 1,319 | 72 | 28 | 469 | 89 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 147 | 595 | 48 | 0 | 0 | 2 | 1 |
| 87 | DEMAND | 499,979 | 3,553 | 4,848 | 2,697 | 194 | 59 | 1,395 | 206 |
| 88 | TOTAL LEVEL F | 708,742 | 3,700 | 5,443 | 2,745 | 194 | 59 | 1,397 | 207 |
| | LEVEL G | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 35 | 140 | 11 | 0 | 0 | 0 | 0 |
| 90 | DEMAND | 117,539 | 876 | 1,254 | 643 | 17 | 15 | 0 | 36 |
| 91 | TOTAL LEVEL G | 166,660 | 911 | 1,394 | 654 | 17 | 15 | 0 | 36 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 4,611 | 6,837 | 3,399 | 211 | 74 | 1,397 | 243 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 13 | 54 | 4 | 0 | 0 | 0 | 0 |
| 94 | DEMAND | 233,104 | 1,657 | 2,260 | 1,258 | 90 | 27 | 650 | 96 |
| 95 | TOTAL LEVEL F | 252,145 | 1,670 | 2,314 | 1,262 | 90 | 27 | 650 | 96 |
| | LEVEL G | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 97 | DEMAND | 35,196 | 262 | 375 | 192 | 5 | 5 | 0 | 11 |
| 98 | TOTAL LEVEL G | 36,351 | 263 | 378 | 192 | 5 | 5 | 0 | 11 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 1,933 | 2,692 | 1,454 | 95 | 32 | 650 | 107 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 67 | 271 | 22 | 0 | 0 | 1 | 1 |
| 101 | DEMAND | 1,157,805 | 8,229 | 11,226 | 6,246 | 448 | 135 | 3,229 | 477 |
| 102 | TOTAL LEVEL F | 1,252,967 | 8,296 | 11,497 | 6,268 | 448 | 135 | 3,230 | 478 |
| | LEVEL G | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 4 | 15 | 1 | 0 | 0 | 0 | 0 |
| 104 | DEMAND | 63,441 | 473 | 677 | 347 | 9 | 8 | 0 | 20 |
| 105 | TOTAL LEVEL G | 68,728 | 477 | 692 | 348 | 9 | 8 | 0 | 20 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 8,773 | 12,189 | 6,616 | 457 | 143 | 3,230 | 498 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 819,385 | 1,061 | 5,868 | 75,978 | 44,964 | 22,390 | 0 | 0 | 0 |
| 74 | LEVEL D | 42 | 0 | 0 | 7 | 2 | 1 | 0 | 0 | 0 |
| 75 | LEVEL E | 117,249 | 135 | 747 | 16,882 | 5,607 | 2,564 | 0 | 0 | 0 |
| 76 | LEVEL F | 45,036 | 52 | 309 | 5,265 | 881 | 1,384 | 386 | 239 | 353 |
| 77 | LEVEL G | 7,470 | 9 | 56 | 576 | 25 | 219 | 70 | 44 | 64 |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 1,257 | 6,980 | 98,708 | 51,479 | 26,558 | 456 | 283 | 417 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 5 | 429 | 337 | 8 | 261 | 818 | 3,518 | 2,819 |
| 80 | DEMAND | 166,938 | 192 | 1,146 | 19,518 | 3,265 | 5,131 | 1,429 | 885 | 1,308 |
| 81 | TOTAL LEVEL F | 637,855 | 197 | 1,575 | 19,855 | 3,273 | 5,392 | 2,247 | 4,403 | 4,127 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 2 | 129 | 77 | 0 | 76 | 247 | 1,062 | 851 |
| 83 | DEMAND | 50,663 | 64 | 383 | 3,908 | 173 | 1,486 | 478 | 296 | 437 |
| 84 | TOTAL LEVEL G | 192,686 | 66 | 512 | 3,985 | 173 | 1,562 | 725 | 1,358 | 1,288 |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 263 | 2,087 | 23,840 | 3,446 | 6,954 | 2,972 | 5,761 | 5,415 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 2 | 190 | 150 | 4 | 116 | 363 | 1,560 | 1,250 |
| 87 | DEMAND | 499,979 | 576 | 3,431 | 58,455 | 9,780 | 15,368 | 4,280 | 2,650 | 3,918 |
| 88 | TOTAL LEVEL F | 708,742 | 578 | 3,621 | 58,605 | 9,784 | 15,484 | 4,643 | 4,210 | 5,168 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 1 | 45 | 27 | 0 | 26 | 85 | 367 | 294 |
| 90 | DEMAND | 117,539 | 149 | 888 | 9,066 | 401 | 3,446 | 1,108 | 686 | 1,014 |
| 91 | TOTAL LEVEL G | 166,660 | 150 | 933 | 9,093 | 401 | 3,472 | 1,193 | 1,053 | 1,308 |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 728 | 4,554 | 67,698 | 10,185 | 18,956 | 5,836 | 5,263 | 6,476 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 0 | 17 | 14 | 0 | 11 | 33 | 142 | 114 |
| 94 | DEMAND | 233,104 | 268 | 1,600 | 27,253 | 4,560 | 7,165 | 1,995 | 1,236 | 1,827 |
| 95 | TOTAL LEVEL F | 252,145 | 268 | 1,617 | 27,267 | 4,560 | 7,176 | 2,028 | 1,378 | 1,941 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 0 | 1 | 1 | 0 | 1 | 2 | 9 | 7 |
| 97 | DEMAND | 35,196 | 45 | 266 | 2,715 | 120 | 1,032 | 332 | 205 | 304 |
| 98 | TOTAL LEVEL G | 36,351 | 45 | 267 | 2,716 | 120 | 1,033 | 334 | 214 | 311 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 313 | 1,884 | 29,983 | 4,680 | 8,209 | 2,362 | 1,592 | 2,252 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 1 | 87 | 68 | 2 | 53 | 165 | 711 | 570 |
| 101 | DEMAND | 1,157,805 | 1,333 | 7,945 | 135,365 | 22,648 | 35,588 | 9,911 | 6,137 | 9,073 |
| 102 | TOTAL LEVEL F | 1,252,967 | 1,334 | 8,032 | 135,433 | 22,650 | 35,641 | 10,076 | 6,848 | 9,643 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 0 | 5 | 3 | 0 | 3 | 9 | 40 | 32 |
| 104 | DEMAND | 63,441 | 80 | 479 | 4,894 | 217 | 1,860 | 598 | 370 | 547 |
| 105 | TOTAL LEVEL G | 68,728 | 80 | 484 | 4,897 | 217 | 1,863 | 607 | 410 | 579 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 1,414 | 8,516 | 140,330 | 22,867 | 37,504 | 10,683 | 7,258 | 10,222 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 362 - STATION EQUIPMENT | | | | | | | | | |
| 73 | LEVEL C | 819,385 | 617 | 38,432 | 413 | 1,664 | 238 | 59 | 818,909 | 476 |
| 74 | LEVEL D | 42 | 0 | 3 | 0 | 0 | 0 | 0 | 42 | 0 |
| 75 | LEVEL E | 117,249 | 79 | 9,339 | 53 | 217 | 30 | 8 | 117,188 | 61 |
| 76 | LEVEL F | 45,036 | 32 | 1,046 | 22 | 344 | 43 | 17 | 45,011 | 25 |
| 77 | LEVEL G | 7,470 | 6 | 125 | 4 | 63 | 8 | 3 | 7,470 | (0) |
| 78 | TOTAL ACCOUNT 362 | 989,182 | 734 | 48,945 | 492 | 2,288 | 319 | 87 | 988,620 | 562 |
| | ACCOUNT 364 - POLES | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 79 | CUSTOMER | 470,917 | 2,274 | 79 | 390 | 370 | 54 | 59 | 470,917 | (0) |
| 80 | DEMAND | 166,938 | 117 | 3,879 | 81 | 1,274 | 159 | 63 | 166,845 | 93 |
| 81 | TOTAL LEVEL F | 637,855 | 2,391 | 3,958 | 471 | 1,644 | 213 | 122 | 637,762 | 93 |
| | LEVEL G | | | | | | | | | |
| 82 | CUSTOMER | 142,023 | 686 | 18 | 118 | 112 | 16 | 18 | 142,023 | (0) |
| 83 | DEMAND | 50,663 | 39 | 849 | 27 | 426 | 53 | 21 | 50,663 | 0 |
| 84 | TOTAL LEVEL G | 192,686 | 725 | 867 | 145 | 538 | 69 | 39 | 192,686 | (0) |
| 85 | TOTAL ACCOUNT 364 | 830,541 | 3,116 | 4,825 | 616 | 2,182 | 282 | 161 | 830,448 | 93 |
| | ACCOUNT 365 - OVHD. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 86 | CUSTOMER | 208,763 | 1,008 | 35 | 173 | 164 | 24 | 26 | 208,763 | 0 |
| 87 | DEMAND | 499,979 | 350 | 11,617 | 242 | 3,817 | 477 | 187 | 499,697 | 282 |
| 88 | TOTAL LEVEL F | 708,742 | 1,358 | 11,652 | 415 | 3,981 | 501 | 213 | 708,460 | 282 |
| | LEVEL G | | | | | | | | | |
| 89 | CUSTOMER | 49,121 | 237 | 6 | 41 | 39 | 6 | 6 | 49,121 | (0) |
| 90 | DEMAND | 117,539 | 91 | 1,970 | 63 | 988 | 123 | 49 | 117,539 | (0) |
| 91 | TOTAL LEVEL G | 166,660 | 328 | 1,976 | 104 | 1,027 | 129 | 55 | 166,660 | (0) |
| 92 | TOTAL ACCOUNT 365 | 875,401 | 1,686 | 13,628 | 519 | 5,008 | 630 | 268 | 875,120 | 281 |
| | ACCOUNT 366 - UNDG CONDUIT | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 93 | CUSTOMER | 19,041 | 92 | 3 | 16 | 15 | 2 | 2 | 19,041 | 0 |
| 94 | DEMAND | 233,104 | 163 | 5,416 | 113 | 1,780 | 222 | 87 | 232,972 | 132 |
| 95 | TOTAL LEVEL F | 252,145 | 255 | 5,419 | 129 | 1,795 | 224 | 89 | 252,013 | 132 |
| | LEVEL G | | | | | | | | | |
| 96 | CUSTOMER | 1,154 | 6 | 0 | 1 | 1 | 0 | 0 | 1,154 | 0 |
| 97 | DEMAND | 35,196 | 27 | 590 | 19 | 296 | 37 | 15 | 35,196 | 0 |
| 98 | TOTAL LEVEL G | 36,351 | 33 | 590 | 20 | 297 | 37 | 15 | 36,350 | 1 |
| 99 | TOTAL ACCOUNT 366 | 288,496 | 288 | 6,009 | 149 | 2,092 | 261 | 104 | 288,363 | 133 |
| | ACCOUNT 367 - UNDG. CONDUCTORS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 100 | CUSTOMER | 95,162 | 460 | 16 | 79 | 75 | 11 | 12 | 95,162 | 0 |
| 101 | DEMAND | 1,157,805 | 811 | 26,901 | 560 | 8,839 | 1,104 | 434 | 1,157,151 | 654 |
| 102 | TOTAL LEVEL F | 1,252,967 | 1,271 | 26,917 | 639 | 8,914 | 1,115 | 446 | 1,252,313 | 654 |
| | LEVEL G | | | | | | | | | |
| 103 | CUSTOMER | 5,287 | 26 | 1 | 4 | 4 | 1 | 1 | 5,287 | (0) |
| 104 | DEMAND | 63,441 | 49 | 1,063 | 34 | 533 | 67 | 26 | 63,441 | 0 |
| 105 | TOTAL LEVEL G | 68,728 | 75 | 1,064 | 38 | 537 | 68 | 27 | 68,727 | 1 |
| 106 | TOTAL ACCOUNT 367 | 1,321,694 | 1,346 | 27,981 | 677 | 9,451 | 1,183 | 473 | 1,321,040 | 654 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 10,844 | 6 | 801 | 359 | 206 | 4 | 0 |
| 108 | DEMAND | 118,562 | 55,233 | 56 | 2,884 | 5,827 | 19,227 | 4,695 | 196 |
| 109 | TOTAL LEVEL F | 131,134 | 66,077 | 62 | 3,685 | 6,186 | 19,433 | 4,699 | 196 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 40,315 | 67 | 4,208 | 1,924 | 829 | 19 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 0 | 2,116 | 2,517 | 4,309 | 140 | 1 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 88,833 | 142 | 13,621 | 5,085 | 1,067 | 3 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 0 | 3,027 | 2,796 | 2,565 | 10 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 129,148 | 209 | 22,972 | 12,322 | 8,770 | 172 | 1 |
| 115 | DEMAND | 933,285 | 478,746 | 489 | 25,000 | 50,511 | 165,462 | 30,634 | 744 |
| 116 | TOTAL LEVEL G | 1,111,456 | 607,894 | 698 | 47,972 | 62,833 | 174,232 | 30,806 | 745 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 673,971 | 760 | 51,657 | 69,019 | 193,665 | 35,505 | 941 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 197,951 | 317 | 14,658 | 4,562 | 820 | 3 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 0 | 6,453 | 5,291 | 4,216 | 16 | 1 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 197,951 | 317 | 21,111 | 9,853 | 5,036 | 19 | 1 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 570,020 | 951 | 18,202 | 6,716 | 2,395 | 58 | 1 |
| 123 | 4 WIRE | 39,400 | 0 | 0 | 11,440 | 11,061 | 11,590 | 398 | 6 |
| 124 | TOTAL PAD SERVICE | 639,966 | 570,020 | 951 | 29,642 | 17,777 | 13,985 | 456 | 7 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 770,900 | 1,268 | 50,753 | 27,630 | 19,021 | 475 | 8 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 192,574 | 106 | 10,757 | 3,412 | 839 | 12 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 0 | 51,644 | 44,215 | 42,039 | 799 | 11 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 192,574 | 106 | 62,401 | 47,627 | 42,878 | 811 | 11 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 0 | 390 | 176 | 101 | 1 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 4,115,498 | 4,045 | 313,462 | 345,360 | 844,921 | 179,358 | 7,125 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 69,835 | 41 | 3,644 | 7,753 | 26,360 | 7,081 | 316 |
| 134 | TRANSMISSION | 79,432 | 34,963 | 21 | 1,824 | 3,882 | 13,208 | 3,603 | 173 |
| 135 | DISTRIBUTION | 578,461 | 326,835 | 321 | 24,894 | 27,427 | 67,100 | 14,244 | 566 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 77,389 | 43 | 5,721 | 2,576 | 1,522 | 135 | 3 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 12,109 | 6 | 7,884 | 3,404 | 3,276 | 174 | 1 |
| 138 | SALES | 28,115 | 10,291 | 5 | 7,023 | 2,943 | 3,485 | 221 | 1 |
| 139 | GENERAL PLANT | 963,789 | 531,422 | 437 | 50,990 | 47,985 | 114,951 | 25,458 | 1,060 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 531,422 | 437 | 50,990 | 47,985 | 114,951 | 25,458 | 1,060 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | |
| | LEVEL F | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 9 | 36 | 3 | 0 | 0 | 0 | 0 |
| 108 | DEMAND | 118,562 | 843 | 1,150 | 640 | 46 | 14 | 331 | 49 |
| 109 | TOTAL LEVEL F | 131,134 | 852 | 1,186 | 643 | 46 | 14 | 331 | 49 |
| | LEVEL G | | | | | | | | |
| | CUSTOMER | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 50 | 143 | 6 | 0 | 0 | 0 | 1 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 116 | 543 | 105 | 0 | 1 | 0 | 2 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 99 | 330 | 6 | 0 | 0 | 0 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 89 | 658 | 36 | 0 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 354 | 1,674 | 153 | 0 | 1 | 0 | 3 |
| 115 | DEMAND | 933,285 | 6,957 | 9,953 | 5,102 | 133 | 120 | 0 | 289 |
| 116 | TOTAL LEVEL G | 1,111,456 | 7,311 | 11,627 | 5,255 | 133 | 121 | 0 | 292 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 8,163 | 12,813 | 5,898 | 179 | 135 | 331 | 341 |
| | ACCOUNT 369 - SERVICES | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 92 | 257 | 5 | 0 | 0 | 0 | 0 |
| 120 | 4 WIRE | 17,989 | 146 | 1,046 | 56 | 0 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 238 | 1,303 | 61 | 0 | 0 | 0 | 0 |
| | PAD SERVICE | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 177 | 421 | 18 | 1 | 0 | 0 | 3 |
| 123 | 4 WIRE | 39,400 | 278 | 1,388 | 253 | 1 | 2 | 0 | 4 |
| 124 | TOTAL PAD SERVICE | 639,966 | 455 | 1,809 | 271 | 2 | 2 | 0 | 7 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 693 | 3,112 | 332 | 2 | 2 | 0 | 7 |
| | ACCOUNT 370 - METERS | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 77 | 184 | 6 | 0 | 0 | 1 | 1 |
| 127 | THREE PHASE METERS | 155,622 | 1,203 | 6,752 | 701 | 3 | 6 | 33 | 8 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 1,280 | 6,936 | 707 | 3 | 6 | 34 | 9 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 4 | 18 | 1 | 0 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 33,282 | 60,016 | 25,806 | 1,426 | 550 | 12,331 | 6,080 |
| | GENERAL PLANT | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 768 | 1,577 | 805 | 58 | 18 | 799 | 762 |
| 134 | TRANSMISSION | 79,432 | 390 | 789 | 414 | 28 | 9 | 454 | 354 |
| 135 | DISTRIBUTION | 578,461 | 2,643 | 4,766 | 2,049 | 113 | 44 | 979 | 483 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 64 | 258 | 40 | 2 | 0 | 13 | 7 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 63 | 572 | 138 | 3 | 0 | 17 | 4 |
| 138 | SALES | 28,115 | 43 | 607 | 174 | 4 | 0 | 23 | 4 |
| 139 | GENERAL PLANT | 963,789 | 3,971 | 8,569 | 3,620 | 208 | 71 | 2,285 | 1,614 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 3,971 | 8,569 | 3,620 | 208 | 71 | 2,285 | 1,614 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 0 | 11 | 9 | 0 | 7 | 22 | 94 | 75 |
| 108 | DEMAND | 118,562 | 136 | 814 | 13,862 | 2,319 | 3,644 | 1,015 | 628 | 929 |
| 109 | TOTAL LEVEL F | 131,134 | 136 | 825 | 13,871 | 2,319 | 3,651 | 1,037 | 722 | 1,004 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 0 | 65 | 69 | 0 | 23 | 0 | 9 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 7 | 323 | 319 | 3 | 273 | 0 | 0 | 0 |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 0 | 106 | 8 | 0 | 8 | 0 | 36 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 209 | 25 | 0 | 62 | 0 | 0 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 7 | 703 | 421 | 3 | 366 | 0 | 45 | 0 |
| 115 | DEMAND | 933,285 | 1,183 | 7,053 | 71,990 | 3,186 | 27,366 | 8,798 | 5,448 | 8,054 |
| 116 | TOTAL LEVEL G | 1,111,456 | 1,190 | 7,756 | 72,411 | 3,189 | 27,732 | 8,798 | 5,493 | 8,054 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 1,326 | 8,581 | 86,282 | 5,508 | 31,383 | 9,835 | 6,215 | 9,058 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 0 | 79 | 7 | 0 | 6 | 0 | 131 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 322 | 46 | 0 | 94 | 0 | 0 | 0 |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 0 | 401 | 53 | 0 | 100 | 0 | 131 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 0 | 174 | 217 | 5 | 62 | 0 | 603 | 0 |
| 123 | 4 WIRE | 39,400 | 17 | 761 | 1,000 | 29 | 659 | 0 | 0 | 0 |
| 124 | TOTAL PAD SERVICE | 639,966 | 17 | 935 | 1,217 | 34 | 721 | 0 | 603 | 0 |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 17 | 1,336 | 1,270 | 34 | 821 | 0 | 734 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 54 | 48 | 3 | 15 | 0 | 0 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 38 | 2,230 | 1,924 | 139 | 1,629 | 0 | 0 | 0 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 38 | 2,284 | 1,972 | 142 | 1,644 | 0 | 0 | 0 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 0 | 6 | 4 | 0 | 3 | 0 | 0 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 203,235 | 104,231 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 5,566 | 37,407 | 465,666 | 107,017 | 136,472 | 235,462 | 131,522 | 34,007 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 203 | 1,121 | 14,514 | 8,734 | 4,277 | 0 | 0 | 0 |
| 134 | TRANSMISSION | 79,432 | 101 | 561 | 7,812 | 4,422 | 2,125 | 1 | 0 | 1 |
| 135 | DISTRIBUTION | 578,461 | 442 | 2,971 | 36,981 | 8,499 | 10,838 | 18,699 | 10,445 | 2,701 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 4 | 82 | 840 | 59 | 69 | 120 | 517 | 414 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 1 | 82 | 565 | 100 | 50 | 123 | 526 | 421 |
| 138 | SALES | 28,115 | 1 | 57 | 723 | 132 | 34 | 158 | 676 | 542 |
| 139 | GENERAL PLANT | 963,789 | 752 | 4,874 | 61,435 | 21,946 | 17,393 | 19,101 | 12,164 | 4,079 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 752 | 4,874 | 61,435 | 21,946 | 17,393 | 19,101 | 12,164 | 4,079 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 368 - LINE TRANSFORMERS | | | | | | | | | |
| | LEVEL F | | | | | | | | | |
| 107 | CUSTOMER | 12,572 | 61 | 2 | 10 | 10 | 1 | 2 | 12,572 | (0) |
| 108 | DEMAND | 118,562 | 83 | 2,755 | 57 | 905 | 113 | 44 | 118,495 | 67 |
| 109 | TOTAL LEVEL F | 131,134 | 144 | 2,757 | 67 | 915 | 114 | 46 | 131,067 | 67 |
| | LEVEL G | | | | | | | | | |
| | CUSTOMER | | | | | | | | | |
| 110 | PAD MOUNTED SINGLE PHASE | 47,807 | 14 | 12 | 7 | 37 | 2 | 6 | 47,807 | 0 |
| 111 | PAD MOUNTED THREE PHASE | 10,945 | 0 | 65 | 0 | 75 | 9 | 21 | 10,945 | (0) |
| 112 | OVERHEAD SINGLE PHASE | 109,757 | 83 | 2 | 111 | 197 | 7 | 13 | 109,757 | 0 |
| 113 | OVERHEAD THREE PHASE | 9,662 | 0 | 10 | 0 | 114 | 37 | 24 | 9,662 | 0 |
| 114 | TOTAL LEVEL G CUSTOMER | 178,171 | 97 | 89 | 118 | 423 | 55 | 64 | 178,171 | 0 |
| 115 | DEMAND | 933,285 | 720 | 15,641 | 497 | 7,845 | 979 | 385 | 933,285 | (0) |
| 116 | TOTAL LEVEL G | 1,111,456 | 817 | 15,730 | 615 | 8,268 | 1,034 | 449 | 1,111,455 | 1 |
| 117 | TOTAL ACCOUNT 368 | 1,242,591 | 961 | 18,487 | 682 | 9,183 | 1,148 | 495 | 1,242,522 | 69 |
| | ACCOUNT 369 - SERVICES | | | | | | | | | |
| 118 | POWER PANELS | 2,929 | 0 | 0 | 0 | 0 | 0 | 0 | 2,929 | 0 |
| | OVERHEAD SERVICE | | | | | | | | | |
| 119 | 2 AND 3 WIRE | 219,552 | 399 | 2 | 88 | 159 | 5 | 11 | 219,552 | 0 |
| 120 | 4 WIRE | 17,989 | 0 | 18 | 0 | 184 | 63 | 37 | 17,989 | (0) |
| 121 | TOTAL OVERHEAD SERVICE | 237,541 | 399 | 20 | 88 | 343 | 68 | 48 | 237,541 | 0 |
| | PAD SERVICE | | | | | | | | | |
| 122 | 2 AND 3 WIRE | 600,566 | 356 | 36 | 28 | 101 | 5 | 16 | 600,566 | 0 |
| 123 | 4 WIRE | 39,400 | 0 | 259 | 0 | 182 | 24 | 49 | 39,401 | (0) |
| 124 | TOTAL PAD SERVICE | 639,966 | 356 | 295 | 28 | 283 | 29 | 65 | 639,967 | (0) |
| 125 | TOTAL ACCOUNT 369 | 880,437 | 755 | 315 | 116 | 626 | 97 | 113 | 880,437 | 0 |
| | ACCOUNT 370 - METERS | | | | | | | | | |
| 126 | SINGLE PHASE METERS | 208,213 | 0 | 8 | 0 | 97 | 3 | 16 | 208,213 | 0 |
| 127 | THREE PHASE METERS | 155,622 | 0 | 566 | 0 | 1,174 | 329 | 178 | 155,621 | 1 |
| 128 | TOTAL ACCOUNT 370 | 363,835 | 0 | 574 | 0 | 1,271 | 332 | 194 | 363,834 | 1 |
| 129 | ACCOUNT 371 - INST ON CUST PREM. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | ACCOUNT 372 - LEASED PROP. | 741 | 30 | 2 | 0 | 4 | 0 | 1 | 741 | 0 |
| 131 | ACCOUNT 373 - STREET LIGHT | 307,466 | 0 | 0 | 0 | 0 | 0 | 0 | 307,466 | 0 |
| 132 | TOTAL DISTRIBUTION PLANT | 7,283,956 | 9,138 | 128,506 | 3,350 | 32,482 | 4,304 | 1,912 | 7,282,071 | 1,885 |
| | GENERAL PLANT | | | | | | | | | |
| 133 | PRODUCTION | 156,670 | 118 | 7,342 | 79 | 318 | 45 | 11 | 156,579 | 91 |
| 134 | TRANSMISSION | 79,432 | 59 | 3,965 | 39 | 160 | 23 | 6 | 79,387 | 45 |
| 135 | DISTRIBUTION | 578,461 | 726 | 10,205 | 266 | 2,580 | 342 | 152 | 578,311 | 150 |
| 136 | CUSTOMER ACCOUNTING | 90,579 | 334 | 217 | 57 | 72 | 10 | 11 | 90,579 | 0 |
| 137 | CUSTOMER ASSISTANCE | 30,532 | 430 | 238 | 74 | 154 | 51 | 66 | 30,532 | 0 |
| 138 | SALES | 28,115 | 295 | 313 | 51 | 162 | 65 | 82 | 28,115 | 0 |
| 139 | GENERAL PLANT | 963,789 | 1,962 | 22,280 | 566 | 3,446 | 536 | 328 | 963,503 | 286 |
| 140 | UNIT POWER SALES | 10,706 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,706 |
| 141 | DALTON | 713 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 713 |
| 142 | WHOLESALE BLOCK POWER SALES | 7,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,423 |
| 143 | TOTAL GENERAL PLANT | 982,631 | 1,962 | 22,280 | 566 | 3,446 | 536 | 328 | 963,503 | 19,128 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 16,593 | 10 | 866 | 1,842 | 6,263 | 1,682 | 75 |
| 145 | TRANSMISSION | 20,920 | 9,209 | 5 | 480 | 1,022 | 3,479 | 949 | 46 |
| 146 | DISTRIBUTION | 137,459 | 77,666 | 76 | 5,915 | 6,517 | 15,945 | 3,385 | 134 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 18,391 | 10 | 1,359 | 612 | 362 | 32 | 1 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 2,876 | 2 | 1,873 | 809 | 778 | 41 | 0 |
| 149 | SALES | 6,681 | 2,448 | 1 | 1,669 | 699 | 828 | 52 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 127,183 | 104 | 12,162 | 11,501 | 27,655 | 6,141 | 256 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 127,183 | 104 | 12,162 | 11,501 | 27,655 | 6,141 | 256 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 9,344 | 6 | 488 | 1,037 | 3,527 | 947 | 42 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 4,030 | 2 | 210 | 447 | 1,521 | 409 | 18 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 120 | 0 | 6 | 13 | 44 | 12 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 70 | 0 | 4 | 8 | 26 | 7 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 61 | 0 | 5 | 5 | 13 | 3 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 1,381 | 1 | 133 | 125 | 299 | 66 | 3 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 15,006 | 9 | 846 | 1,635 | 5,430 | 1,444 | 64 |
| 162 | GROSS PLANT | 23,167,968 | 11,302,805 | 8,434 | 717,333 | 1,129,657 | 3,452,092 | 875,343 | 38,665 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 11,302,805 | 8,434 | 717,333 | 1,129,657 | 3,452,092 | 875,343 | 38,665 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 183 | 375 | 191 | 14 | 4 | 190 | 181 |
| 145 | TRANSMISSION | 20,920 | 103 | 208 | 109 | 7 | 2 | 120 | 93 |
| 146 | DISTRIBUTION | 137,459 | 628 | 1,133 | 487 | 27 | 10 | 233 | 115 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 15 | 61 | 9 | 0 | 0 | 3 | 2 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 15 | 136 | 33 | 1 | 0 | 4 | 1 |
| 149 | SALES | 6,681 | 10 | 144 | 41 | 1 | 0 | 5 | 1 |
| 150 | INTANGIBLE PLANT | 231,065 | 954 | 2,057 | 870 | 50 | 16 | 555 | 393 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 954 | 2,057 | 870 | 50 | 16 | 555 | 393 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 103 | 211 | 108 | 8 | 2 | 107 | 102 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 44 | 91 | 46 | 3 | 1 | 46 | 44 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 1 | 3 | 1 | 0 | 0 | 1 | 1 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 10 | 22 | 9 | 1 | 0 | 6 | 4 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 159 | 330 | 165 | 12 | 3 | 161 | 152 |
| 162 | GROSS PLANT | 23,167,968 | 110,250 | 218,059 | 106,037 | 7,087 | 2,315 | 92,184 | 78,162 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 110,250 | 218,059 | 106,037 | 7,087 | 2,315 | 92,184 | 78,162 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 48 | 266 | 3,449 | 2,075 | 1,016 | 0 | 0 | 0 |
| 145 | TRANSMISSION | 20,920 | 27 | 148 | 2,057 | 1,165 | 560 | 0 | 0 | 0 |
| 146 | DISTRIBUTION | 137,459 | 105 | 706 | 8,788 | 2,020 | 2,575 | 4,444 | 2,482 | 642 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 1 | 19 | 200 | 14 | 16 | 29 | 123 | 98 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 0 | 20 | 134 | 24 | 12 | 29 | 125 | 100 |
| 149 | SALES | 6,681 | 0 | 14 | 172 | 31 | 8 | 37 | 161 | 129 |
| 150 | INTANGIBLE PLANT | 231,065 | 181 | 1,173 | 14,800 | 5,329 | 4,187 | 4,539 | 2,891 | 969 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 181 | 1,173 | 14,800 | 5,329 | 4,187 | 4,539 | 2,891 | 969 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 27 | 150 | 1,942 | 1,169 | 572 | 0 | 0 | 0 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 12 | 65 | 837 | 504 | 247 | 0 | 0 | 0 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 2 | 24 | 15 | 7 | 0 | 0 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 1 | 16 | 9 | 4 | 0 | 0 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 1 | 7 | 2 | 2 | 4 | 2 | 1 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 2 | 13 | 160 | 57 | 45 | 50 | 32 | 11 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 41 | 232 | 2,986 | 1,756 | 877 | 54 | 34 | 12 |
| 162 | GROSS PLANT | 23,167,968 | 25,448 | 148,235 | 1,922,233 | 952,779 | 557,172 | 259,182 | 146,626 | 39,091 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 25,448 | 148,235 | 1,922,233 | 952,779 | 557,172 | 259,182 | 146,626 | 39,091 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.00 - ANALYSIS OF GROSS PLANT (AMOUNTS IN THOUSANDS)

| LINE NO. | GROSS PLANT | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | INTANGIBLE PLANT | | | | | | | | | |
| 144 | PRODUCTION | 37,226 | 28 | 1,744 | 19 | 76 | 11 | 3 | 37,204 | 22 |
| 145 | TRANSMISSION | 20,920 | 16 | 1,044 | 10 | 42 | 6 | 1 | 20,908 | 12 |
| 146 | DISTRIBUTION | 137,459 | 172 | 2,425 | 63 | 613 | 81 | 36 | 137,423 | 36 |
| 147 | CUSTOMER ACCOUNTING | 21,524 | 79 | 52 | 14 | 17 | 2 | 3 | 21,524 | 0 |
| 148 | CUSTOMER ASSISTANCE | 7,255 | 102 | 57 | 18 | 37 | 12 | 16 | 7,255 | 0 |
| 149 | SALES | 6,681 | 70 | 74 | 12 | 39 | 15 | 20 | 6,681 | 0 |
| 150 | INTANGIBLE PLANT | 231,065 | 467 | 5,396 | 136 | 824 | 127 | 79 | 230,995 | 70 |
| 151 | UNIT POWER SALES | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 |
| 152 | DALTON | 170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170 |
| 153 | WHOLESALE BLOCK POWER SALES | 1,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,767 |
| 154 | TOTAL INTANGIBLE PLANT | 233,502 | 467 | 5,396 | 136 | 824 | 127 | 79 | 230,995 | 2,507 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 155 | ARO GROSS PLANT - STEAM | 20,964 | 16 | 982 | 11 | 43 | 6 | 2 | 20,952 | 12 |
| 156 | ARO GROSS PLANT - NUCLEAR | 9,040 | 7 | 424 | 5 | 18 | 3 | 1 | 9,035 | 5 |
| 157 | ARO GROSS PLANT - HYDRO | 264 | 0 | 12 | 0 | 1 | 0 | 0 | 264 | 0 |
| 158 | ARO GROSS PLANT - TRANSMISSION | 159 | 0 | 8 | 0 | 0 | 0 | 0 | 159 | 0 |
| 159 | ARO GROSS PLANT - DISTRIBUTION | 109 | 0 | 2 | 0 | 0 | 0 | 0 | 109 | 0 |
| 160 | ARO GROSS PLANT - GENERAL | 2,506 | 5 | 58 | 1 | 9 | 1 | 1 | 2,505 | 1 |
| 161 | TOTAL GROSS PLANT ARO | 33,042 | 28 | 1,486 | 17 | 71 | 10 | 4 | 33,024 | 18 |
| 162 | GROSS PLANT | 23,167,968 | 22,587 | 854,932 | 11,429 | 66,501 | 9,220 | 3,374 | 23,157,231 | 10,737 |
| 163 | UNIT POWER SALES | 507,610 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 507,610 |
| 164 | DALTON | 77,137 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 77,137 |
| 165 | WHOLESALE BLOCK POWER SALES | 549,779 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 549,779 |
| 166 | TOTAL GROSS PLANT | 24,302,494 | 22,587 | 854,932 | 11,429 | 66,501 | 9,220 | 3,374 | 23,157,231 | 1,145,263 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (A) | |
| 7 | (A) | |
| 8 | (A) | |
| 9 | (A) | |
| 12 | (B) | Direct assignment to Unit Power Sales. |
| 13 | (C) | Direct assignment to City of Dalton. |
| 14 | (D) | Direct assignment to Wholesale Power Block Sales. |
| 16 | (E) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 17 | (F) | Allocated per Level C demand allocator from Schedule 2.60. |
| 18 | (G) | Allocated per Level D demand allocator from Schedule 2.60. |
| 19 | (H) | Allocated per Level E demand allocator from Schedule 2.60. |
| 20 | (I) | Allocated per Level F demand allocator from Schedule 2.60. |
| 22 | (E) | |
| 23 | (G) | |
| 26 | (J) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 27 | (E) | |
| 28 | (F) | |
| 29 | (G) | |
| 30 | (H) | |
| 31 | (I) | |
| 33 | (E) | |
| 34 | (G) | |
| 36 | (E) | |
| 37 | (G) | |
| 39 | (E) | |
| 40 | (G) | |
| 42 | (E) | |
| 43 | (G) | |
| 45 | (E) | |
| 46 | (G) | |
| 48 | (E) | |
| 49 | (G) | |
| 52 | (J) | |
| 53 | (E) | |
| 55 | (B) | |
| 56 | (C) | |
| 57 | (D) | |
| 59 | (F) | |
| 60 | (G) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 61 | (H) | |
| 62 | (I) | |
| 63 | (K) | Allocated per Level G demand allocator from Schedule 2.60. |
| 65 | (L) | Allocated per the average number of customers served at Levels F and G from Schedule 2.60. |
| 67 | (F) | |
| 68 | (G) | |
| 69 | (H) | |
| 70 | (I) | |
| 71 | (K) | |
| 73 | (F) | |
| 74 | (G) | |
| 75 | (H) | |
| 76 | (I) | |
| 77 | (K) | |
| 79 | (L) | |
| 80 | (I) | |
| 82 | (M) | Allocated per the average number of customers served at Level G from Schedule 2.60. |
| 83 | (K) | |
| 86 | (L) | |
| 87 | (I) | |
| 89 | (M) | |
| 90 | (K) | |
| 93 | (L) | |
| 94 | (I) | |
| 96 | (M) | |
| 97 | (K) | |
| 100 | (L) | |
| 101 | (I) | |
| 103 | (M) | |
| 104 | (K) | |
| 107 | (L) | |
| 108 | (I) | |
| 110 | (N) | Allocated per the weighted number of Padmount Single Phase Customers from Schedule 2.60. |
| 111 | (O) | Allocated per the weighted number of Padmount Three Phase Customers from Schedule 2.60. |
| 112 | (P) | Allocated per the weighted number of Overhead Single Phase Customers from Schedule 2.60. |
| 113 | (Q) | Allocated per the weighted number of Overhead Three Phase Customers from Schedule 2.60. |
| 115 | (K) | |
| 118 | (R) | Direct assignment to Rate R. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.00
ANALYSIS OF GROSS PLANT

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 119 | (S) | Allocated per the average number of Overhead Single Phase Customers at Level G from Schedule 2.60. |
| 120 | (T) | Allocated per the average number of Overhead Three Phase Customers at Level G from Schedule 2.60. |
| 122 | (U) | Allocated per the average number of Padmount Single Phase Customers at Level G from Schedule 2.60. |
| 123 | (V) | Allocated per the average number of Padmount Three Phase Customers at Level G from Schedule 2.60. |
| 126 | (W) | Allocated per the total number of single phase metered customers from Schedule 2.60. |
| 127 | (X) | Allocated per the total number of three phase metered customers from Schedule 2.60. |
| 129 | (Y) | Direct assignment to Rate PLM or Medium Business Group. |
| 130 | (Z) | Allocated per the total average number of customers excluding Rates R, RM, TOU-REO, OL - Gov't, OL - Non Gov't, EOL, ET and TC from Schedule 2.60. |
| 131 | (AA) | Allocator provided by Georgia Power Company to Rate OL - Gov't and OL - Non - Gov't. |
| 133 | (AB) | Allocated per Production Gross Plant. |
| 134 | (AC) | Allocated per Transmission Gross Plant. |
| 135 | (AD) | Allocated per Distribution Gross Plant. |
| 136 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 137 | (AF) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 138 | (AG) | Allocated per Sales Expense from Schedule 2.20. |
| 140 | (B) | |
| 141 | (C) | |
| 142 | (D) | |
| 144 | (AB) | |
| 145 | (AC) | |
| 146 | (AD) | |
| 147 | (AE) | |
| 148 | (AF) | |
| 149 | (AG) | |
| 151 | (B) | |
| 152 | (C) | |
| 153 | (D) | |
| 155 | (A) | |
| 156 | (A) | |
| 157 | (A) | |
| 158 | (AC) | |
| 159 | (AD) | |
| 160 | (AH) | Allocated per General Gross Plant. |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,008,198 | 895,140 | 528 | 46,707 | 99,382 | 337,880 | 90,761 | 4,056 |
| 2 | NUCLEAR | 2,376,397 | 1,059,263 | 625 | 55,270 | 117,604 | 399,830 | 107,402 | 4,800 |
| 3 | HYDRO | 325,529 | 145,104 | 86 | 7,571 | 16,110 | 54,770 | 14,712 | 657 |
| 4 | OTHER | 204,757 | 91,271 | 54 | 4,762 | 10,133 | 34,450 | 9,254 | 414 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 2,190,778 | 1,293 | 114,310 | 243,229 | 826,930 | 222,129 | 9,927 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 2,190,778 | 1,293 | 114,310 | 243,229 | 826,930 | 222,129 | 9,927 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 19,557 | 11 | 1,021 | 2,171 | 7,388 | 2,012 | 96 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 44,662 | 26 | 2,330 | 4,958 | 16,857 | 4,528 | 202 |
| 12 | ALL OTHER LEVELS | 258,556 | 115,206 | 68 | 6,011 | 12,789 | 43,479 | 11,690 | 526 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 159,868 | 94 | 8,341 | 17,747 | 60,336 | 16,218 | 728 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 105,616 | 62 | 5,511 | 11,726 | 39,871 | 10,738 | 486 |
| 15 | ACCOUNT 355 | 163,771 | 70,501 | 41 | 3,678 | 7,829 | 26,677 | 7,472 | 402 |
| 16 | ACCOUNT 356 | 254,959 | 111,050 | 65 | 5,795 | 12,331 | 41,986 | 11,596 | 589 |
| 17 | ACCOUNT 357 | 2,694 | 1,200 | 1 | 63 | 133 | 453 | 122 | 6 |
| 18 | ACCOUNT 358 | 2,230 | 991 | 0 | 52 | 110 | 373 | 101 | 5 |
| 19 | ACCOUNT 359 | 179 | 75 | 0 | 4 | 8 | 28 | 9 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 468,858 | 274 | 24,465 | 52,055 | 177,112 | 48,268 | 2,312 |
| 21 | REMOVE UPS B-1 | (1,280) | (570) | 0 | (30) | (63) | (215) | (58) | (3) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (47,164) | (28) | (2,461) | (5,236) | (17,803) | (4,782) | (214) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 421,124 | 246 | 21,974 | 46,756 | 159,094 | 43,428 | 2,095 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 421,124 | 246 | 21,974 | 46,756 | 159,094 | 43,428 | 2,095 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1,597 | 1 | 118 | 53 | 30 | 1 | 0 |
| 29 | ACCOUNT 361 | 26,420 | 11,747 | 7 | 613 | 1,302 | 4,426 | 1,193 | 56 |
| 30 | ACCOUNT 362 | 312,870 | 138,200 | 85 | 7,211 | 15,302 | 51,997 | 14,135 | 698 |
| 31 | ACCOUNT 364 | 302,906 | 230,675 | 145 | 16,215 | 10,379 | 16,805 | 3,080 | 116 |
| 32 | ACCOUNT 365 | 325,899 | 191,973 | 157 | 11,816 | 14,259 | 39,513 | 8,834 | 343 |
| 33 | ACCOUNT 366 | 102,748 | 51,311 | 50 | 2,814 | 4,964 | 15,803 | 3,701 | 147 |
| 34 | ACCOUNT 367 | 429,655 | 214,082 | 205 | 11,788 | 20,548 | 65,227 | 15,590 | 638 |
| 35 | ACCOUNT 368 | 467,235 | 253,426 | 286 | 19,424 | 25,952 | 72,821 | 13,350 | 354 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 254,361 | 420 | 16,810 | 9,151 | 6,300 | 157 | 3 |
| 37 | POWER PANELS | 970 | 970 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 255,331 | 420 | 16,810 | 9,151 | 6,300 | 157 | 3 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 64,698 | 36 | 3,614 | 1,148 | 282 | 4 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 0 | 0 | 17,352 | 14,855 | 14,124 | 268 | 4 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 64,698 | 36 | 20,966 | 16,003 | 14,406 | 272 | 4 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 0 | 457 | 206 | 118 | 1 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,413,040 | 1,392 | 108,232 | 118,119 | 287,446 | 60,314 | 2,359 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | STEAM | 2,008,198 | 9,848 | 20,214 | 10,321 | 746 | 230 | 10,241 | 9,772 |
| 2 | NUCLEAR | 2,376,397 | 11,653 | 23,920 | 12,213 | 882 | 272 | 12,118 | 11,563 |
| 3 | HYDRO | 325,529 | 1,596 | 3,277 | 1,673 | 121 | 37 | 1,660 | 1,584 |
| 4 | OTHER | 204,757 | 1,004 | 2,061 | 1,052 | 76 | 23 | 1,044 | 996 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 24,101 | 49,472 | 25,259 | 1,825 | 562 | 25,063 | 23,915 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 24,101 | 49,472 | 25,259 | 1,825 | 562 | 25,063 | 23,915 |
| | TRANSMISSION | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 218 | 442 | 231 | 16 | 5 | 251 | 200 |
| | SUBSTATIONS | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 491 | 1,008 | 515 | 37 | 11 | 511 | 488 |
| 12 | ALL OTHER LEVELS | 258,556 | 1,270 | 2,601 | 1,331 | 96 | 30 | 1,326 | 1,247 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 1,761 | 3,609 | 1,846 | 133 | 41 | 1,837 | 1,735 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 1,164 | 2,385 | 1,224 | 87 | 27 | 1,236 | 1,139 |
| 15 | ACCOUNT 355 | 163,771 | 804 | 1,592 | 874 | 54 | 18 | 1,109 | 620 |
| 16 | ACCOUNT 356 | 254,959 | 1,251 | 2,507 | 1,344 | 88 | 28 | 1,585 | 1,057 |
| 17 | ACCOUNT 357 | 2,694 | 13 | 27 | 14 | 1 | 0 | 14 | 13 |
| 18 | ACCOUNT 358 | 2,230 | 11 | 22 | 11 | 1 | 0 | 12 | 10 |
| 19 | ACCOUNT 359 | 179 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 5,223 | 10,586 | 5,545 | 380 | 119 | 6,045 | 4,774 |
| 21 | REMOVE UPS B-1 | (1,280) | (6) | (13) | (7) | 0 | 0 | (7) | (6) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (519) | (1,065) | (544) | (39) | (12) | (540) | (515) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 4,698 | 9,508 | 4,994 | 341 | 107 | 5,498 | 4,253 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 4,698 | 9,508 | 4,994 | 341 | 107 | 5,498 | 4,253 |
| | DISTRIBUTION | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 1 | 5 | 0 | 0 | 0 | 0 | 0 |
| 29 | ACCOUNT 361 | 26,420 | 132 | 265 | 137 | 10 | 3 | 138 | 119 |
| 30 | ACCOUNT 362 | 312,870 | 1,581 | 3,106 | 1,654 | 110 | 35 | 1,700 | 1,281 |
| 31 | ACCOUNT 364 | 302,906 | 728 | 1,425 | 481 | 26 | 10 | 171 | 32 |
| 32 | ACCOUNT 365 | 325,899 | 1,717 | 2,545 | 1,265 | 79 | 28 | 520 | 90 |
| 33 | ACCOUNT 366 | 102,748 | 688 | 959 | 518 | 34 | 11 | 231 | 38 |
| 34 | ACCOUNT 367 | 429,655 | 2,852 | 3,962 | 2,151 | 149 | 46 | 1,050 | 162 |
| 35 | ACCOUNT 368 | 467,235 | 3,069 | 4,818 | 2,218 | 67 | 51 | 124 | 128 |
| | ACCOUNT 369 | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 230 | 1,031 | 110 | 1 | 1 | 0 | 2 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 230 | 1,031 | 110 | 1 | 1 | 0 | 2 |
| | ACCOUNT 370 | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 26 | 62 | 2 | 0 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 404 | 2,268 | 236 | 1 | 2 | 11 | 3 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 430 | 2,330 | 238 | 1 | 2 | 11 | 3 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 5 | 21 | 1 | 0 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 11,433 | 20,467 | 8,773 | 477 | 187 | 3,945 | 1,855 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,008,198 | 2,599 | 14,368 | 186,040 | 111,947 | 54,825 | 0 | 0 | 0 |
| 2 | NUCLEAR | 2,376,397 | 3,076 | 17,002 | 220,150 | 132,472 | 64,878 | 0 | 0 | 0 |
| 3 | HYDRO | 325,529 | 421 | 2,329 | 30,157 | 18,147 | 8,887 | 0 | 0 | 0 |
| 4 | OTHER | 204,757 | 265 | 1,465 | 18,969 | 11,414 | 5,590 | 0 | 0 | 0 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 6,361 | 35,164 | 455,316 | 273,980 | 134,180 | 0 | 0 | 0 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 6,361 | 35,164 | 455,316 | 273,980 | 134,180 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 57 | 314 | 4,337 | 2,477 | 1,190 | 0 | 0 | 0 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 130 | 717 | 9,282 | 5,585 | 2,735 | 0 | 0 | 0 |
| 12 | ALL OTHER LEVELS | 258,556 | 334 | 1,849 | 24,075 | 14,299 | 7,053 | 6 | 3 | 5 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 464 | 2,566 | 33,357 | 19,884 | 9,788 | 6 | 3 | 5 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 307 | 1,695 | 22,229 | 13,240 | 6,460 | 0 | 0 | 0 |
| 15 | ACCOUNT 355 | 163,771 | 204 | 1,132 | 17,680 | 9,162 | 4,227 | 0 | 0 | 0 |
| 16 | ACCOUNT 356 | 254,959 | 322 | 1,783 | 26,224 | 14,246 | 6,707 | 0 | 0 | 0 |
| 17 | ACCOUNT 357 | 2,694 | 4 | 19 | 250 | 150 | 74 | 0 | 0 | 0 |
| 18 | ACCOUNT 358 | 2,230 | 3 | 16 | 213 | 124 | 60 | 0 | 0 | 0 |
| 19 | ACCOUNT 359 | 179 | 0 | 1 | 23 | 10 | 4 | 0 | 0 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 1,361 | 7,526 | 104,313 | 59,293 | 28,510 | 6 | 3 | 5 |
| 21 | REMOVE UPS B-1 | (1,280) | (2) | (9) | (119) | (71) | (35) | 0 | 0 | 0 |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (137) | (757) | (9,802) | (5,898) | (2,889) | 0 | 0 | 0 |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 1,222 | 6,760 | 94,392 | 53,324 | 25,586 | 6 | 3 | 5 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 1,222 | 6,760 | 94,392 | 53,324 | 25,586 | 6 | 3 | 5 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 0 | 2 | 1 | 0 | 1 | 3 | 14 | 11 |
| 29 | ACCOUNT 361 | 26,420 | 34 | 188 | 2,527 | 1,411 | 717 | 7 | 4 | 6 |
| 30 | ACCOUNT 362 | 312,870 | 398 | 2,208 | 31,221 | 16,282 | 8,400 | 144 | 90 | 132 |
| 31 | ACCOUNT 364 | 302,906 | 96 | 761 | 8,695 | 1,257 | 2,536 | 1,084 | 2,101 | 1,975 |
| 32 | ACCOUNT 365 | 325,899 | 271 | 1,695 | 25,203 | 3,792 | 7,057 | 2,173 | 1,959 | 2,411 |
| 33 | ACCOUNT 366 | 102,748 | 111 | 671 | 10,678 | 1,667 | 2,924 | 841 | 567 | 802 |
| 34 | ACCOUNT 367 | 429,655 | 460 | 2,768 | 45,618 | 7,434 | 12,192 | 3,473 | 2,359 | 3,323 |
| 35 | ACCOUNT 368 | 467,235 | 499 | 3,227 | 32,444 | 2,071 | 11,801 | 3,698 | 2,337 | 3,406 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 6 | 442 | 421 | 11 | 272 | 0 | 243 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 6 | 442 | 421 | 11 | 272 | 0 | 243 | 0 |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 18 | 16 | 1 | 5 | 0 | 0 | 0 |
| 40 | THREE PHASE METERS | 52,285 | 13 | 749 | 646 | 47 | 547 | 0 | 0 | 0 |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 13 | 767 | 662 | 48 | 552 | 0 | 0 | 0 |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 0 | 7 | 5 | 0 | 4 | 0 | 0 | 0 |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 112,009 | 57,445 | 0 |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 1,888 | 12,736 | 157,475 | 33,973 | 46,456 | 123,432 | 67,119 | 12,066 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | STEAM | 2,008,198 | 1,511 | 94,104 | 1,012 | 4,074 | 583 | 144 | 2,007,033 | 1,165 |
| 2 | NUCLEAR | 2,376,397 | 1,788 | 111,358 | 1,197 | 4,821 | 690 | 171 | 2,375,018 | 1,379 |
| 3 | HYDRO | 325,529 | 245 | 15,254 | 164 | 660 | 95 | 23 | 325,340 | 189 |
| 4 | OTHER | 204,757 | 154 | 9,595 | 103 | 415 | 59 | 15 | 204,638 | 119 |
| 5 | PRODUCTION ACCUM. DEPRECIATION | 4,914,881 | 3,698 | 230,311 | 2,476 | 9,970 | 1,427 | 353 | 4,912,029 | 2,852 |
| 6 | UNIT POWER SALES | 52,697 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 52,697 |
| 7 | DALTON | 28,487 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28,487 |
| 8 | WHOLESALE BLOCK POWER SALES | 294,725 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 294,725 |
| 9 | TOTAL PRODUCTION ACCUM. DEPR. | 5,290,790 | 3,698 | 230,311 | 2,476 | 9,970 | 1,427 | 353 | 4,912,029 | 378,761 |
| | TRANSMISSION | | | | | | | | | |
| 10 | ACCOUNT 350 - EASEMENTS & ROW | 44,380 | 33 | 2,201 | 22 | 89 | 13 | 3 | 44,355 | 25 |
| | SUBSTATIONS | | | | | | | | | |
| 11 | LEVEL B-1 | 100,190 | 75 | 4,695 | 50 | 203 | 29 | 7 | 100,132 | 58 |
| 12 | ALL OTHER LEVELS | 258,556 | 194 | 12,166 | 130 | 528 | 75 | 19 | 258,406 | 150 |
| 13 | TOTAL SUBSTATIONS | 358,746 | 269 | 16,861 | 180 | 731 | 104 | 26 | 358,538 | 208 |
| 14 | LINES: ACCOUNT 354 | 237,455 | 178 | 11,251 | 119 | 481 | 69 | 17 | 237,318 | 137 |
| 15 | ACCOUNT 355 | 163,771 | 119 | 9,024 | 80 | 323 | 46 | 12 | 163,680 | 92 |
| 16 | ACCOUNT 356 | 254,959 | 187 | 13,350 | 126 | 507 | 72 | 18 | 254,814 | 145 |
| 17 | ACCOUNT 357 | 2,694 | 2 | 126 | 1 | 6 | 1 | 0 | 2,693 | 1 |
| 18 | ACCOUNT 358 | 2,230 | 1 | 108 | 1 | 4 | 0 | 0 | 2,229 | 1 |
| 19 | ACCOUNT 359 | 179 | 0 | 12 | 0 | 0 | 0 | 0 | 179 | 0 |
| 20 | TRANSMISSION ACCUM. DEPRECIATION | 1,064,415 | 789 | 52,933 | 529 | 2,141 | 305 | 76 | 1,063,806 | 610 |
| 21 | REMOVE UPS B-1 | (1,280) | (1) | (60) | (1) | (3) | 0 | 0 | (1,279) | (1) |
| 22 | REMOVE UPS OTHER TRANS. | (105,811) | (80) | (4,958) | (53) | (215) | (31) | (8) | (105,750) | (61) |
| 23 | TRANSMISSION ACCUM. DEPRECIATION | 957,324 | 708 | 47,915 | 475 | 1,923 | 274 | 68 | 956,777 | 548 |
| 24 | UNIT POWER SALES | 107,091 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 107,091 |
| 25 | DALTON | 822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 822 |
| 26 | WHOLESALE BLOCK POWER SALES | 6,042 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,042 |
| 27 | TOTAL TRANSMISSION ACCUM. DEPR. | 1,071,280 | 708 | 47,915 | 475 | 1,923 | 274 | 68 | 956,777 | 114,504 |
| | DISTRIBUTION | | | | | | | | | |
| 28 | ACCOUNT 360 | 1,850 | 9 | 0 | 2 | 1 | 0 | 0 | 1,850 | (0) |
| 29 | ACCOUNT 361 | 26,420 | 20 | 1,262 | 13 | 58 | 8 | 2 | 26,405 | 15 |
| 30 | ACCOUNT 362 | 312,870 | 232 | 15,481 | 156 | 724 | 101 | 28 | 312,692 | 178 |
| 31 | ACCOUNT 364 | 302,906 | 1,136 | 1,760 | 225 | 796 | 103 | 59 | 302,872 | 34 |
| 32 | ACCOUNT 365 | 325,899 | 628 | 5,074 | 193 | 1,864 | 235 | 100 | 325,794 | 105 |
| 33 | ACCOUNT 366 | 102,748 | 103 | 2,140 | 53 | 745 | 93 | 37 | 102,700 | 48 |
| 34 | ACCOUNT 367 | 429,655 | 438 | 9,096 | 220 | 3,072 | 385 | 154 | 429,442 | 213 |
| 35 | ACCOUNT 368 | 467,235 | 361 | 6,951 | 256 | 3,453 | 432 | 186 | 467,210 | 25 |
| | ACCOUNT 369 | | | | | | | | | |
| 36 | ALL OTHER | 290,640 | 250 | 104 | 38 | 207 | 32 | 37 | 290,640 | 0 |
| 37 | POWER PANELS | 970 | 0 | 0 | 0 | 0 | 0 | 0 | 970 | 0 |
| 38 | TOTAL ACCOUNT 369 | 291,609 | 250 | 104 | 38 | 207 | 32 | 37 | 291,610 | (1) |
| | ACCOUNT 370 | | | | | | | | | |
| 39 | SINGLE PHASE METERS | 69,954 | 0 | 3 | 0 | 33 | 1 | 5 | 69,954 | (0) |
| 40 | THREE PHASE METERS | 52,285 | 0 | 190 | 0 | 394 | 111 | 60 | 52,285 | (0) |
| 41 | TOTAL ACCOUNT 370 | 122,239 | 0 | 193 | 0 | 427 | 112 | 65 | 122,239 | (0) |
| 42 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | ACCOUNT 372 | 868 | 35 | 2 | 0 | 5 | 0 | 1 | 868 | (0) |
| 44 | ACCOUNT 373 | 169,454 | 0 | 0 | 0 | 0 | 0 | 0 | 169,454 | (0) |
| 45 | TOTAL DISTRIBUTION ACCUM. DEPR. | 2,553,753 | 3,212 | 42,063 | 1,156 | 11,352 | 1,501 | 669 | 2,553,137 | 616 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 24,225 | 14 | 1,264 | 2,690 | 9,144 | 2,456 | 110 |
| 47 | TRANSMISSION | 27,538 | 12,122 | 7 | 632 | 1,346 | 4,579 | 1,249 | 60 |
| 48 | DISTRIBUTION | 200,839 | 113,475 | 112 | 8,643 | 9,523 | 23,297 | 4,945 | 196 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 26,870 | 15 | 1,986 | 894 | 528 | 47 | 1 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 4,205 | 2 | 2,737 | 1,182 | 1,137 | 60 | 0 |
| 51 | SALES | 9,761 | 3,570 | 2 | 2,438 | 1,022 | 1,210 | 77 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 184,467 | 152 | 17,700 | 16,657 | 39,895 | 8,834 | 367 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 184,467 | 152 | 17,700 | 16,657 | 39,895 | 8,834 | 367 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 13,952 | 8 | 728 | 1,549 | 5,267 | 1,415 | 63 |
| 58 | TRANSMISSION | 17,594 | 7,746 | 5 | 404 | 860 | 2,926 | 798 | 38 |
| 59 | DISTRIBUTION | 115,609 | 65,319 | 64 | 4,975 | 5,481 | 13,410 | 2,847 | 113 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 15,467 | 9 | 1,143 | 515 | 304 | 27 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 2,419 | 1 | 1,576 | 680 | 655 | 35 | 0 |
| 62 | SALES | 5,619 | 2,058 | 1 | 1,404 | 588 | 697 | 44 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 106,961 | 88 | 10,230 | 9,673 | 23,259 | 5,166 | 215 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 106,961 | 88 | 10,230 | 9,673 | 23,259 | 5,166 | 215 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 24,750 | 15 | 1,291 | 2,748 | 9,342 | 2,509 | 112 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 35 | 0 | 2 | 4 | 13 | 4 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 39 | 0 | 3 | 3 | 8 | 2 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 1,059 | 1 | 102 | 96 | 230 | 51 | 2 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 25,883 | 16 | 1,398 | 2,851 | 9,593 | 2,566 | 114 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 4,342,253 | 3,187 | 273,844 | 437,285 | 1,346,217 | 342,437 | 15,077 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 4,342,253 | 3,187 | 273,844 | 437,285 | 1,346,217 | 342,437 | 15,077 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 266 | 547 | 279 | 20 | 6 | 277 | 264 |
| 47 | TRANSMISSION | 27,538 | 135 | 274 | 144 | 10 | 3 | 157 | 123 |
| 48 | DISTRIBUTION | 200,839 | 918 | 1,655 | 712 | 39 | 15 | 340 | 168 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 22 | 89 | 14 | 1 | 0 | 5 | 2 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 22 | 199 | 48 | 1 | 0 | 6 | 1 |
| 51 | SALES | 9,761 | 15 | 211 | 61 | 1 | 0 | 8 | 2 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 1,378 | 2,975 | 1,258 | 72 | 24 | 793 | 560 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 1,378 | 2,975 | 1,258 | 72 | 24 | 793 | 560 |
| | INTANGIBLE PLANT | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 154 | 315 | 161 | 12 | 4 | 160 | 152 |
| 58 | TRANSMISSION | 17,594 | 86 | 175 | 92 | 6 | 2 | 101 | 78 |
| 59 | DISTRIBUTION | 115,609 | 528 | 953 | 410 | 23 | 9 | 196 | 97 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 13 | 52 | 8 | 0 | 0 | 3 | 1 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 13 | 114 | 28 | 1 | 0 | 3 | 1 |
| 62 | SALES | 5,619 | 9 | 121 | 35 | 1 | 0 | 5 | 1 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 803 | 1,730 | 734 | 43 | 15 | 468 | 330 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 803 | 1,730 | 734 | 43 | 15 | 468 | 330 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 272 | 559 | 285 | 21 | 6 | 283 | 270 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 8 | 17 | 7 | 0 | 0 | 5 | 3 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 280 | 578 | 292 | 21 | 6 | 288 | 273 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 42,693 | 84,730 | 41,310 | 2,779 | 901 | 36,055 | 31,186 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 42,693 | 84,730 | 41,310 | 2,779 | 901 | 36,055 | 31,186 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 70 | 389 | 5,035 | 3,030 | 1,484 | 0 | 0 | 0 |
| 47 | TRANSMISSION | 27,538 | 35 | 195 | 2,708 | 1,533 | 737 | 0 | 0 | 0 |
| 48 | DISTRIBUTION | 200,839 | 153 | 1,031 | 12,840 | 2,951 | 3,763 | 6,492 | 3,626 | 938 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 1 | 28 | 292 | 20 | 24 | 42 | 180 | 144 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 0 | 29 | 196 | 35 | 17 | 43 | 183 | 146 |
| 51 | SALES | 9,761 | 0 | 20 | 251 | 46 | 12 | 55 | 235 | 188 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 259 | 1,692 | 21,322 | 7,615 | 6,037 | 6,632 | 4,224 | 1,416 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 259 | 1,692 | 21,322 | 7,615 | 6,037 | 6,632 | 4,224 | 1,416 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 41 | 224 | 2,900 | 1,745 | 855 | 0 | 0 | 0 |
| 58 | TRANSMISSION | 17,594 | 22 | 124 | 1,730 | 979 | 471 | 0 | 0 | 0 |
| 59 | DISTRIBUTION | 115,609 | 88 | 594 | 7,391 | 1,699 | 2,166 | 3,737 | 2,087 | 540 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 1 | 16 | 168 | 12 | 14 | 24 | 103 | 83 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 0 | 16 | 113 | 20 | 10 | 25 | 105 | 84 |
| 62 | SALES | 5,619 | 0 | 11 | 144 | 26 | 7 | 32 | 135 | 108 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 152 | 985 | 12,446 | 4,481 | 3,523 | 3,818 | 2,430 | 815 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 152 | 985 | 12,446 | 4,481 | 3,523 | 3,818 | 2,430 | 815 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 72 | 397 | 5,144 | 3,095 | 1,516 | 0 | 0 | 0 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 1 | 8 | 4 | 2 | 0 | 0 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 0 | 4 | 1 | 1 | 2 | 1 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 2 | 10 | 123 | 44 | 35 | 38 | 24 | 8 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 74 | 408 | 5,279 | 3,144 | 1,554 | 40 | 25 | 8 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 9,956 | 57,745 | 746,230 | 376,517 | 217,336 | 133,928 | 73,801 | 14,310 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 9,956 | 57,745 | 746,230 | 376,517 | 217,336 | 133,928 | 73,801 | 14,310 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.01 - ANALYSIS OF ACCUMULATED DEPRECIATION (AMOUNTS IN THOUSANDS)

| LINE NO. | ACCUMULATED DEPRECIATION | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| 46 | PRODUCTION | 54,347 | 41 | 2,547 | 27 | 110 | 16 | 4 | 54,315 | 32 |
| 47 | TRANSMISSION | 27,538 | 20 | 1,374 | 14 | 55 | 8 | 2 | 27,522 | 16 |
| 48 | DISTRIBUTION | 200,839 | 252 | 3,543 | 92 | 896 | 119 | 53 | 200,787 | 52 |
| 49 | CUSTOMER ACCOUNTING | 31,449 | 116 | 75 | 20 | 25 | 4 | 4 | 31,449 | 0 |
| 50 | CUSTOMER ASSISTANCE | 10,601 | 149 | 83 | 26 | 53 | 18 | 23 | 10,601 | 0 |
| 51 | SALES | 9,761 | 102 | 109 | 18 | 56 | 23 | 29 | 9,761 | 0 |
| 52 | GENERAL PLANT ACCUM. DEPR. | 334,535 | 680 | 7,731 | 197 | 1,195 | 188 | 115 | 334,435 | 100 |
| 53 | UNIT POWER SALES | 3,767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,767 |
| 54 | DALTON | 251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 251 |
| 55 | WHOLESALE BLOCK POWER SALES | 2,612 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,612 |
| 56 | TOTAL GENERAL PLANT ACCUM. DEPR. | 341,165 | 680 | 7,731 | 197 | 1,195 | 188 | 115 | 334,435 | 6,730 |
| | INTANGIBLE PLANT | | | | | | | | | |
| 57 | PRODUCTION | 31,305 | 24 | 1,467 | 16 | 64 | 9 | 2 | 31,287 | 18 |
| 58 | TRANSMISSION | 17,594 | 13 | 878 | 9 | 35 | 5 | 1 | 17,584 | 10 |
| 59 | DISTRIBUTION | 115,609 | 145 | 2,040 | 53 | 516 | 68 | 30 | 115,579 | 30 |
| 60 | CUSTOMER ACCOUNTING | 18,103 | 67 | 43 | 11 | 14 | 2 | 2 | 18,103 | 0 |
| 61 | CUSTOMER ASSISTANCE | 6,102 | 86 | 48 | 15 | 31 | 10 | 13 | 6,102 | (0) |
| 62 | SALES | 5,619 | 59 | 62 | 10 | 32 | 13 | 16 | 5,619 | 0 |
| 63 | INTANGIBLE PLANT ACCUM. DEPR. | 194,332 | 394 | 4,538 | 114 | 692 | 107 | 64 | 194,274 | 58 |
| 64 | UNIT POWER SALES | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 422 |
| 65 | DALTON | 143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 143 |
| 66 | WHOLESALE BLOCK POWER SALES | 1,489 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,489 |
| 67 | TOTAL INTAN. PLANT ACCUM. DEPR. | 196,386 | 394 | 4,538 | 114 | 692 | 107 | 64 | 194,274 | 2,112 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| 68 | ARO ACCUM. DEPRECIATION - PROD. | 55,524 | 42 | 2,602 | 28 | 113 | 16 | 4 | 55,492 | 32 |
| 69 | ARO ACCUM. DEPRECIATION - TRAN. | 78 | 0 | 4 | 0 | 0 | 0 | 0 | 78 | 0 |
| 70 | ARO ACCUM. DEPRECIATION - DIST. | 66 | 0 | 1 | 0 | 0 | 0 | 0 | 66 | 0 |
| 71 | ARO ACCUM. DEPRECIATION - GEN. | 1,925 | 4 | 45 | 1 | 7 | 1 | 1 | 1,924 | 1 |
| 72 | TOTAL ACCUM. DEPRECIATION ARO | 57,593 | 46 | 2,652 | 29 | 120 | 17 | 5 | 57,560 | 33 |
| 73 | ACCUMULATED DEPRECIATION | 9,012,418 | 8,738 | 335,210 | 4,447 | 25,252 | 3,514 | 1,274 | 9,008,212 | 4,206 |
| 74 | UNIT POWER SALES | 163,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 163,977 |
| 75 | DALTON | 29,703 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29,703 |
| 76 | WHOLESALE BLOCK POWER SALES | 304,868 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 304,868 |
| 77 | TOTAL ACCUMULATED DEPRECIATION | 9,510,966 | 8,738 | 335,210 | 4,447 | 25,252 | 3,514 | 1,274 | 9,008,212 | 502,754 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 4 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Transmission Account 350-Land: Total Lines, from Schedule 2.00. |
| 11 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 12 | (G) | Allocated per Transmission Accounts 352 and 353 less Level B-1 from Schedule 2.00. |
| 14 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 15 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 16 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 17 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 18 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 19 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 21 | (F) | |
| 22 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 24 | (B) | |
| 25 | (C) | |
| 26 | (D) | |
| 28 | (O) | Allocated per Distribution Account 360 - Land: Lines-Level F from Schedule 2.00. |
| 29 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 30 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 31 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 32 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 33 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 34 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 35 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 36 | (W) | Allocated per Distribution Account 369 from Schedule 2.00 - Total Pad Service and Total Overhead Service. |
| 37 | (X) | Allocated per Distribution Account 369 - Power Panels from Schedule 2.00. |
| 39 | (Y) | Allocated per Distribution Account 370 - Single Phase Meters from Schedule 2.00. |
| 40 | (Z) | Allocated per Distribution Account 370 - Three Phase Meters from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.01
ANALYSIS OF ACCUMULATED DEPRECIATION

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 42 | (AA) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 43 | (AB) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 44 | (AC) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 46 | (AD) | Allocated per Production Gross Plant from Schedule 2.00. |
| 47 | (AE) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 48 | (AF) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 49 | (AG) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 50 | (AH) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 51 | (AI) | Allocated per Sales Expense from Schedule 2.20. |
| 53 | (B) | |
| 54 | (C) | |
| 55 | (D) | |
| 57 | (AD) | |
| 58 | (AE) | |
| 59 | (AF) | |
| 60 | (AG) | |
| 61 | (AH) | |
| 62 | (AI) | |
| 64 | (B) | |
| 65 | (C) | |
| 66 | (D) | |
| 68 | (AD) | |
| 69 | (AE) | |
| 70 | (AF) | |
| 71 | (AJ) | Allocated per General Gross Plant from Schedule 2.00. |
| 74 | (B) | |
| 75 | (C) | |
| 76 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 488,686 | 217,828 | 129 | 11,366 | 24,184 | 82,222 | 22,086 | 987 |
| 2 | OIL | 55,645 | 24,803 | 15 | 1,294 | 2,754 | 9,362 | 2,515 | 112 |
| 3 | GAS | 12,012 | 5,356 | 3 | 279 | 594 | 2,021 | 543 | 24 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 19,406 | 11 | 1,012 | 2,154 | 7,324 | 1,967 | 88 |
| 5 | FUEL INVENTORY | 599,874 | 267,393 | 158 | 13,951 | 29,686 | 100,929 | 27,111 | 1,211 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 267,393 | 158 | 13,951 | 29,686 | 100,929 | 27,111 | 1,211 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 119,123 | 70 | 6,216 | 13,226 | 44,965 | 12,078 | 540 |
| 11 | TRANSMISSION | 5,555 | 2,446 | 1 | 128 | 271 | 924 | 252 | 12 |
| 12 | DISTRIBUTION | 52,160 | 29,471 | 29 | 2,245 | 2,473 | 6,050 | 1,284 | 51 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 7,647 | 4 | 565 | 255 | 150 | 13 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 1,056 | 1 | 686 | 296 | 285 | 15 | 0 |
| 15 | SALES | 3,355 | 1,228 | 1 | 838 | 351 | 416 | 26 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 160,971 | 106 | 10,678 | 16,872 | 52,790 | 13,668 | 603 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 160,971 | 106 | 10,678 | 16,872 | 52,790 | 13,668 | 603 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 428,364 | 264 | 24,629 | 46,558 | 153,719 | 40,779 | 1,814 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 428,364 | 264 | 24,629 | 46,558 | 153,719 | 40,779 | 1,814 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | |
| 1 | COAL | 488,686 | 2,396 | 4,919 | 2,512 | 181 | 56 | 2,492 | 2,378 |
| 2 | OIL | 55,645 | 273 | 560 | 286 | 21 | 6 | 284 | 271 |
| 3 | GAS | 12,012 | 59 | 121 | 62 | 4 | 1 | 61 | 58 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 213 | 438 | 224 | 16 | 5 | 222 | 212 |
| 5 | FUEL INVENTORY | 599,874 | 2,941 | 6,038 | 3,084 | 222 | 68 | 3,059 | 2,919 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 2,941 | 6,038 | 3,084 | 222 | 68 | 3,059 | 2,919 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 1,310 | 2,690 | 1,373 | 99 | 31 | 1,363 | 1,300 |
| 11 | TRANSMISSION | 5,555 | 27 | 55 | 29 | 2 | 1 | 32 | 25 |
| 12 | DISTRIBUTION | 52,160 | 238 | 430 | 185 | 10 | 4 | 88 | 44 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 6 | 25 | 4 | 0 | 0 | 1 | 1 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 5 | 50 | 12 | 0 | 0 | 1 | 0 |
| 15 | SALES | 3,355 | 5 | 72 | 21 | 0 | 0 | 3 | 1 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 1,591 | 3,322 | 1,624 | 111 | 36 | 1,488 | 1,371 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 1,591 | 3,322 | 1,624 | 111 | 36 | 1,488 | 1,371 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 4,532 | 9,360 | 4,708 | 333 | 104 | 4,547 | 4,290 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 4,532 | 9,360 | 4,708 | 333 | 104 | 4,547 | 4,290 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 488,686 | 632 | 3,496 | 45,272 | 27,242 | 13,342 | 0 | 0 | 0 |
| 2 | OIL | 55,645 | 72 | 398 | 5,155 | 3,102 | 1,519 | 0 | 0 | 0 |
| 3 | GAS | 12,012 | 16 | 86 | 1,113 | 670 | 328 | 0 | 0 | 0 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 56 | 311 | 4,033 | 2,427 | 1,188 | 0 | 0 | 0 |
| 5 | FUEL INVENTORY | 599,874 | 776 | 4,291 | 55,573 | 33,441 | 16,377 | 0 | 0 | 0 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 776 | 4,291 | 55,573 | 33,441 | 16,377 | 0 | 0 | 0 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 346 | 1,912 | 24,758 | 14,898 | 7,296 | 0 | 0 | 0 |
| 11 | TRANSMISSION | 5,555 | 7 | 39 | 546 | 309 | 149 | 0 | 0 | 0 |
| 12 | DISTRIBUTION | 52,160 | 40 | 268 | 3,335 | 766 | 977 | 1,686 | 942 | 244 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 0 | 8 | 83 | 6 | 7 | 12 | 51 | 41 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 0 | 7 | 49 | 9 | 4 | 11 | 46 | 37 |
| 15 | SALES | 3,355 | 0 | 7 | 86 | 16 | 4 | 19 | 81 | 65 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 393 | 2,241 | 28,857 | 16,004 | 8,437 | 1,728 | 1,120 | 387 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 393 | 2,241 | 28,857 | 16,004 | 8,437 | 1,728 | 1,120 | 387 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 1,169 | 6,532 | 84,430 | 49,445 | 24,814 | 1,728 | 1,120 | 387 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 1,169 | 6,532 | 84,430 | 49,445 | 24,814 | 1,728 | 1,120 | 387 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.02 - ANALYSIS OF MATERIALS AND SUPPLIES (AMOUNTS IN THOUSANDS)

| LINE NO. | MATERIALS AND SUPPLIES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | FUEL INVENTORY | | | | | | | | | |
| 1 | COAL | 488,686 | 368 | 22,900 | 246 | 991 | 142 | 35 | 488,402 | 284 |
| 2 | OIL | 55,645 | 42 | 2,608 | 28 | 113 | 16 | 4 | 55,613 | 32 |
| 3 | GAS | 12,012 | 9 | 563 | 6 | 24 | 3 | 1 | 12,005 | 7 |
| 4 | ALLOWANCE INVENTORY | 43,531 | 33 | 2,040 | 22 | 88 | 13 | 3 | 43,506 | 25 |
| 5 | FUEL INVENTORY | 599,874 | 452 | 28,111 | 302 | 1,216 | 174 | 43 | 599,526 | 348 |
| 6 | UNIT POWER SALES | 4,045 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,045 |
| 7 | DALTON | 5,980 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,980 |
| 8 | WHOLESALE BLOCK POWER SALES | 49,532 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49,532 |
| 9 | TOTAL FUEL INVENTORY | 659,431 | 452 | 28,111 | 302 | 1,216 | 174 | 43 | 599,526 | 59,905 |
| | PLANT MATERIALS & SUPPLIES | | | | | | | | | |
| 10 | PRODUCTION | 267,247 | 201 | 12,523 | 135 | 542 | 78 | 19 | 267,092 | 155 |
| 11 | TRANSMISSION | 5,555 | 4 | 277 | 3 | 11 | 2 | 0 | 5,552 | 3 |
| 12 | DISTRIBUTION | 52,160 | 65 | 920 | 24 | 233 | 31 | 14 | 52,147 | 13 |
| 13 | CUSTOMER ACCOUNTING | 8,948 | 33 | 21 | 6 | 7 | 1 | 1 | 8,948 | 0 |
| 14 | CUSTOMER ASSISTANCE | 2,657 | 37 | 21 | 6 | 13 | 4 | 6 | 2,657 | 0 |
| 15 | SALES | 3,355 | 35 | 37 | 6 | 19 | 8 | 10 | 3,355 | 0 |
| 16 | PLANT MATERIALS & SUPPLIES | 339,922 | 375 | 13,799 | 180 | 825 | 124 | 50 | 339,751 | 171 |
| 17 | UNIT POWER SALES | 4,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,475 |
| 18 | DALTON | 1,883 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,883 |
| 19 | WHOLESALE BLOCK POWER SALES | 15,189 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,189 |
| 20 | TOTAL PLANT MATERIALS & SUPPLIES | 361,469 | 375 | 13,799 | 180 | 825 | 124 | 50 | 339,751 | 21,718 |
| 21 | MATERIALS & SUPPLIES | 939,796 | 827 | 41,910 | 482 | 2,041 | 298 | 93 | 939,277 | 519 |
| 22 | UNIT POWER SALES | 8,520 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,520 |
| 23 | DALTON | 7,863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,863 |
| 24 | WHOLESALE BLOCK POWER SALES | 64,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 64,721 |
| 25 | TOTAL MATERIALS & SUPPLIES | 1,020,900 | 827 | 41,910 | 482 | 2,041 | 298 | 93 | 939,277 | 81,623 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.02
ANALYSIS OF MATERIALS AND SUPPLIES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (A) | |
| 3 | (A) | |
| 6 | (B) | Direct assignment to Unit Power Sales. |
| 7 | (C) | Direct assignment to City of Dalton. |
| 8 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 10 | (E) | Allocated per Production Gross Plant from Schedule 2.00. |
| 11 | (F) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 12 | (G) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 13 | (H) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 14 | (I) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 15 | (J) | Allocated per Sales Expense from Schedule 2.20. |
| 17 | (B) | |
| 18 | (C) | |
| 19 | (D) | |
| 22 | (B) | |
| 23 | (C) | |
| 24 | (D) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 12,167 | 7 | 635 | 1,351 | 4,593 | 1,234 | 55 |
| 3 | LEVEL C | 11,478 | 5,121 | 3 | 267 | 569 | 1,933 | 519 | 23 |
| 4 | TOTAL TRANSMISSION | 38,775 | 17,288 | 10 | 902 | 1,920 | 6,526 | 1,753 | 78 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 9,376 | 4,185 | 2 | 218 | 464 | 1,579 | 424 | 19 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 4,185 | 2 | 218 | 464 | 1,579 | 424 | 19 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 21,473 | 12 | 1,120 | 2,384 | 8,105 | 2,177 | 97 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 21,473 | 12 | 1,120 | 2,384 | 8,105 | 2,177 | 97 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 32,394 | 24 | 2,058 | 3,229 | 9,843 | 2,494 | 110 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 32,394 | 24 | 2,058 | 3,229 | 9,843 | 2,494 | 110 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 238,939 | 148 | 29,369 | 24,209 | 53,935 | 11,965 | 509 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 238,939 | 148 | 29,369 | 24,209 | 53,935 | 11,965 | 509 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (13,924) | (8) | (726) | (1,545) | (5,254) | (1,411) | (63) |
| 26 | TRANSMISSION | (27,783) | (12,229) | (7) | (638) | (1,358) | (4,620) | (1,260) | (61) |
| 27 | DISTRIBUTION | (48,907) | (27,633) | (27) | (2,105) | (2,319) | (5,673) | (1,204) | (48) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (38,155) | (21) | (2,820) | (1,270) | (750) | (67) | (1) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (5,262) | (3) | (3,426) | (1,479) | (1,424) | (76) | 0 |
| 30 | SALES | (16,739) | (6,125) | (3) | (4,182) | (1,752) | (2,075) | (131) | (1) |
| 31 | OPERATING RESERVES | (182,583) | (103,328) | (69) | (13,897) | (9,723) | (19,796) | (4,149) | (174) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (103,328) | (69) | (13,897) | (9,723) | (19,796) | (4,149) | (174) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 207,771 | 123 | 10,841 | 23,068 | 78,425 | 21,067 | 941 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (85,120) | (50) | (4,441) | (9,450) | (32,128) | (8,630) | (386) |
| 38 | NET NUCLEAR FUEL | 275,166 | 122,651 | 73 | 6,400 | 13,618 | 46,297 | 12,437 | 555 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 134 | 275 | 140 | 10 | 3 | 139 | 133 |
| 3 | LEVEL C | 11,478 | 56 | 116 | 59 | 4 | 1 | 59 | 56 |
| 4 | TOTAL TRANSMISSION | 38,775 | 190 | 391 | 199 | 14 | 4 | 198 | 189 |
| | DISTRIBUTION | | | | | | | | |
| 5 | LEVEL C | 9,376 | 46 | 94 | 48 | 3 | 1 | 48 | 46 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 46 | 94 | 48 | 3 | 1 | 48 | 46 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 236 | 485 | 247 | 17 | 5 | 246 | 235 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 236 | 485 | 247 | 17 | 5 | 246 | 235 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 315 | 622 | 302 | 20 | 7 | 263 | 221 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 315 | 622 | 302 | 20 | 7 | 263 | 221 |
| | PREPAID PENSION ASSET | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 1,649 | 4,355 | 1,720 | 102 | 30 | 1,240 | 1,022 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 1,649 | 4,355 | 1,720 | 102 | 30 | 1,240 | 1,022 |
| | OPERATING RESERVES | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (153) | (314) | (160) | (12) | (4) | (159) | (152) |
| 26 | TRANSMISSION | (27,783) | (136) | (276) | (145) | (10) | (3) | (159) | (124) |
| 27 | DISTRIBUTION | (48,907) | (223) | (403) | (173) | (10) | (4) | (83) | (41) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (32) | (127) | (20) | (1) | 0 | (7) | (3) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (27) | (249) | (60) | (1) | 0 | (7) | (2) |
| 30 | SALES | (16,739) | (26) | (361) | (104) | (2) | 0 | (14) | (3) |
| 31 | OPERATING RESERVES | (182,583) | (597) | (1,730) | (662) | (36) | (11) | (429) | (325) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (597) | (1,730) | (662) | (36) | (11) | (429) | (325) |
| | NUCLEAR FUEL | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 2,286 | 4,692 | 2,396 | 173 | 53 | 2,377 | 2,268 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (936) | (1,922) | (981) | (71) | (22) | (974) | (929) |
| 38 | NET NUCLEAR FUEL | 275,166 | 1,350 | 2,770 | 1,415 | 102 | 31 | 1,403 | 1,339 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 35 | 195 | 2,529 | 1,522 | 745 | 0 | 0 | 0 |
| 3 | LEVEL C | 11,478 | 15 | 82 | 1,064 | 630 | 314 | 0 | 0 | 0 |
| 4 | TOTAL TRANSMISSION | 38,775 | 50 | 277 | 3,593 | 2,152 | 1,059 | 0 | 0 | 0 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 9,376 | 12 | 67 | 869 | 515 | 256 | 0 | 0 | 0 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 12 | 67 | 869 | 515 | 256 | 0 | 0 | 0 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 62 | 344 | 4,462 | 2,667 | 1,315 | 0 | 0 | 0 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 62 | 344 | 4,462 | 2,667 | 1,315 | 0 | 0 | 0 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 72 | 423 | 5,495 | 2,706 | 1,589 | 573 | 333 | 113 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 72 | 423 | 5,495 | 2,706 | 1,589 | 573 | 333 | 113 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 338 | 2,209 | 35,485 | 19,156 | 7,544 | 6,926 | 5,095 | 1,802 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 338 | 2,209 | 35,485 | 19,156 | 7,544 | 6,926 | 5,095 | 1,802 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (40) | (223) | (2,893) | (1,741) | (853) | 0 | 0 | 0 |
| 26 | TRANSMISSION | (27,783) | (35) | (196) | (2,732) | (1,547) | (743) | 0 | 0 | 0 |
| 27 | DISTRIBUTION | (48,907) | (37) | (251) | (3,127) | (719) | (916) | (1,581) | (883) | (228) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (2) | (40) | (414) | (29) | (34) | (59) | (255) | (204) |
| 29 | CUSTOMER ASSISTANCE | (13,269) | 0 | (36) | (246) | (43) | (22) | (54) | (229) | (183) |
| 30 | SALES | (16,739) | (1) | (34) | (430) | (79) | (20) | (94) | (403) | (323) |
| 31 | OPERATING RESERVES | (182,583) | (115) | (780) | (9,842) | (4,158) | (2,588) | (1,788) | (1,770) | (938) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (115) | (780) | (9,842) | (4,158) | (2,588) | (1,788) | (1,770) | (938) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 603 | 3,335 | 43,182 | 25,984 | 12,725 | 0 | 0 | 0 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (247) | (1,366) | (17,690) | (10,645) | (5,213) | 0 | 0 | 0 |
| 38 | NET NUCLEAR FUEL | 275,166 | 356 | 1,969 | 25,492 | 15,339 | 7,512 | 0 | 0 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PLANT HELD FOR FUTURE USE | | | | | | | | | |
| 1 | PRODUCTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 2 | LEVEL B-2 | 27,297 | 21 | 1,279 | 14 | 55 | 8 | 2 | 27,281 | 16 |
| 3 | LEVEL C | 11,478 | 9 | 538 | 6 | 23 | 3 | 1 | 11,471 | 7 |
| 4 | TOTAL TRANSMISSION | 38,775 | 30 | 1,817 | 20 | 78 | 11 | 3 | 38,752 | 23 |
| | DISTRIBUTION | | | | | | | | | |
| 5 | LEVEL C | 9,376 | 7 | 440 | 5 | 19 | 3 | 1 | 9,371 | 5 |
| 6 | LEVEL E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LEVEL F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | TOTAL DISTRIBUTION | 9,376 | 7 | 440 | 5 | 19 | 3 | 1 | 9,371 | 5 |
| 9 | TOTAL GENERAL PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,257 | 25 | 97 | 14 | 4 | 48,123 | 28 |
| 11 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | TOTAL PLANT HELD FOR FUTURE USE | 48,151 | 37 | 2,257 | 25 | 97 | 14 | 4 | 48,123 | 28 |
| | MIN BANK BAL, PC, PREPAIDS | | | | | | | | | |
| 15 | MIN BANK BAL, PC, PREPAIDS | 65,997 | 64 | 2,436 | 33 | 191 | 26 | 10 | 65,966 | 31 |
| 16 | UNIT POWER SALES | 472 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 472 |
| 17 | DALTON | 102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 102 |
| 18 | WHOLESALE BLOCK POWER SALES | 733 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 733 |
| 19 | TOTAL MIN BANK BAL, PC, PREPAIDS | 67,304 | 64 | 2,436 | 33 | 191 | 26 | 10 | 65,966 | 1,338 |
| | PREPAID PENSION ASSET | | | | | | | | | |
| 20 | PREPAID PENSION ASSET | 462,811 | 1,223 | 11,670 | 306 | 1,285 | 246 | 191 | 462,668 | 143 |
| 21 | UNIT POWER SALES | 4,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,568 |
| 22 | DALTON | 1,914 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,914 |
| 23 | WHOLESALE BLOCK POWER SALES | 18,752 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,752 |
| 24 | TOTAL PREPAID PENSION ASSET | 488,045 | 1,223 | 11,670 | 306 | 1,285 | 246 | 191 | 462,668 | 25,377 |
| | OPERATING RESERVES | | | | | | | | | |
| 25 | PRODUCTION | (31,229) | (23) | (1,463) | (16) | (63) | (9) | (2) | (31,211) | (18) |
| 26 | TRANSMISSION | (27,783) | (21) | (1,387) | (14) | (56) | (8) | (2) | (27,767) | (16) |
| 27 | DISTRIBUTION | (48,907) | (61) | (863) | (22) | (218) | (29) | (13) | (48,894) | (13) |
| 28 | CUSTOMER ACCOUNTING | (44,656) | (165) | (107) | (28) | (35) | (5) | (5) | (44,656) | 0 |
| 29 | CUSTOMER ASSISTANCE | (13,269) | (187) | (103) | (32) | (67) | (22) | (29) | (13,269) | 0 |
| 30 | SALES | (16,739) | (176) | (186) | (30) | (96) | (39) | (49) | (16,739) | 0 |
| 31 | OPERATING RESERVES | (182,583) | (633) | (4,109) | (142) | (535) | (112) | (100) | (182,536) | (47) |
| 32 | UNIT POWER SALES | (3,010) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (3,010) |
| 33 | DALTON | (792) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (792) |
| 34 | WHOLESALE BLOCK POWER SALES | (8,245) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,245) |
| 35 | TOTAL OPERATING RESERVES | (194,630) | (633) | (4,109) | (142) | (535) | (112) | (100) | (182,536) | (12,094) |
| | NUCLEAR FUEL | | | | | | | | | |
| 36 | GROSS NUCLEAR FUEL | 466,122 | 351 | 21,842 | 235 | 946 | 135 | 33 | 465,852 | 270 |
| 37 | ACCUMULATED DEPRECIATION | (190,956) | (144) | (8,948) | (96) | (387) | (55) | (14) | (190,845) | (111) |
| 38 | NET NUCLEAR FUEL | 275,166 | 207 | 12,894 | 139 | 559 | 80 | 19 | 275,007 | 159 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 512,898 | 303 | 26,762 | 56,944 | 193,600 | 52,005 | 2,324 |
| 40 | TRANSMISSION | 428,602 | 188,654 | 111 | 9,844 | 20,945 | 71,268 | 19,440 | 935 |
| 41 | DISTRIBUTION | 857,354 | 484,413 | 476 | 36,896 | 40,650 | 99,451 | 21,111 | 839 |
| 42 | GENERAL PLANT | 115,191 | 63,513 | 52 | 6,094 | 5,735 | 13,739 | 3,043 | 127 |
| 43 | NUCLEAR FUEL | 14,620 | 6,516 | 4 | 340 | 724 | 2,460 | 661 | 30 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 1,255,994 | 946 | 79,936 | 124,998 | 380,518 | 96,260 | 4,255 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (5,164) | (3) | (270) | (573) | (1,950) | (524) | (23) |
| 46 | TRANSMISSION | 41,357 | 18,204 | 11 | 950 | 2,021 | 6,877 | 1,876 | 90 |
| 47 | DISTRIBUTION | (34,330) | (19,396) | (19) | (1,477) | (1,628) | (3,982) | (845) | (34) |
| 48 | GENERAL PLANT | 33,583 | 18,518 | 15 | 1,777 | 1,672 | 4,005 | 887 | 37 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 12,162 | 4 | 980 | 1,492 | 4,950 | 1,394 | 70 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 1,268,156 | 950 | 80,916 | 126,490 | 385,468 | 97,654 | 4,325 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 1,268,156 | 950 | 80,916 | 126,490 | 385,468 | 97,654 | 4,325 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 4,381 | 3 | 229 | 487 | 1,654 | 444 | 20 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 30,742 | 23 | 1,951 | 3,072 | 9,389 | 2,381 | 105 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 1,636 | 1 | 85 | 181 | 617 | 166 | 7 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 2,631 | 2 | 137 | 292 | 993 | 267 | 12 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 5,661 | 5 | 395 | 516 | 1,424 | 337 | 15 |
| 60 | NUCLEAR OUTAGE | 12,218 | 5,445 | 3 | 284 | 605 | 2,056 | 552 | 25 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 1,955 | 1 | 102 | 217 | 738 | 198 | 9 |
| 62 | DSM DEFERRED COSTS | 1,987 | 886 | 1 | 46 | 98 | 334 | 90 | 4 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 11,664 | 7 | 1,434 | 1,182 | 2,633 | 584 | 25 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 88,179 | 55 | 10,838 | 8,934 | 19,905 | 4,416 | 188 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 1,563 | 1 | 82 | 174 | 590 | 159 | 7 |
| 66 | ACCOUNT 283 | 308,688 | 154,743 | 102 | 15,583 | 15,758 | 40,333 | 9,594 | 417 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 154,743 | 102 | 15,583 | 15,758 | 40,333 | 9,594 | 417 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 5,642 | 11,582 | 5,914 | 427 | 132 | 5,868 | 5,599 |
| 40 | TRANSMISSION | 428,602 | 2,104 | 4,259 | 2,234 | 153 | 48 | 2,450 | 1,912 |
| 41 | DISTRIBUTION | 857,354 | 3,917 | 7,064 | 3,037 | 168 | 65 | 1,451 | 716 |
| 42 | GENERAL PLANT | 115,191 | 475 | 1,024 | 433 | 25 | 8 | 273 | 193 |
| 43 | NUCLEAR FUEL | 14,620 | 72 | 147 | 75 | 5 | 2 | 75 | 71 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 12,210 | 24,076 | 11,693 | 778 | 255 | 10,117 | 8,491 |
| | OTHER BASIS DIFFERENCES | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (57) | (117) | (60) | (4) | (1) | (59) | (56) |
| 46 | TRANSMISSION | 41,357 | 203 | 411 | 216 | 15 | 5 | 236 | 184 |
| 47 | DISTRIBUTION | (34,330) | (157) | (283) | (122) | (7) | (3) | (58) | (29) |
| 48 | GENERAL PLANT | 33,583 | 138 | 299 | 126 | 7 | 2 | 80 | 56 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 127 | 310 | 160 | 11 | 3 | 199 | 155 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 12,337 | 24,386 | 11,853 | 789 | 258 | 10,316 | 8,646 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 12,337 | 24,386 | 11,853 | 789 | 258 | 10,316 | 8,646 |
| | ACCOUNT 283 | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 48 | 99 | 51 | 4 | 1 | 50 | 48 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 300 | 593 | 288 | 19 | 6 | 251 | 213 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 18 | 37 | 19 | 1 | 0 | 19 | 18 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 29 | 59 | 30 | 2 | 1 | 30 | 29 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 50 | 95 | 44 | 3 | 1 | 32 | 22 |
| 60 | NUCLEAR OUTAGE | 12,218 | 60 | 123 | 63 | 5 | 1 | 62 | 59 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 22 | 44 | 23 | 2 | 1 | 22 | 21 |
| 62 | DSM DEFERRED COSTS | 1,987 | 10 | 20 | 10 | 1 | 0 | 10 | 10 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 81 | 213 | 84 | 5 | 1 | 61 | 50 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 609 | 1,607 | 635 | 38 | 11 | 458 | 377 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 17 | 35 | 18 | 1 | 0 | 18 | 17 |
| 66 | ACCOUNT 283 | 308,688 | 1,244 | 2,925 | 1,265 | 81 | 23 | 1,013 | 864 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 1,244 | 2,925 | 1,265 | 81 | 23 | 1,013 | 864 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 1,489 | 8,233 | 106,598 | 64,144 | 31,414 | 0 | 0 | 0 |
| 40 | TRANSMISSION | 428,602 | 547 | 3,028 | 42,153 | 23,858 | 11,466 | 3 | 2 | 3 |
| 41 | DISTRIBUTION | 857,354 | 655 | 4,403 | 54,811 | 12,596 | 16,063 | 27,715 | 15,481 | 4,003 |
| 42 | GENERAL PLANT | 115,191 | 90 | 583 | 7,343 | 2,623 | 2,079 | 2,283 | 1,454 | 488 |
| 43 | NUCLEAR FUEL | 14,620 | 19 | 105 | 1,354 | 815 | 399 | 0 | 0 | 0 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 2,800 | 16,352 | 212,259 | 104,036 | 61,421 | 30,001 | 16,937 | 4,494 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (15) | (83) | (1,074) | (646) | (316) | 0 | 0 | 0 |
| 46 | TRANSMISSION | 41,357 | 53 | 292 | 4,067 | 2,302 | 1,106 | 0 | 0 | 0 |
| 47 | DISTRIBUTION | (34,330) | (26) | (176) | (2,195) | (504) | (643) | (1,110) | (620) | (160) |
| 48 | GENERAL PLANT | 33,583 | 26 | 170 | 2,141 | 765 | 606 | 666 | 424 | 142 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 38 | 203 | 2,939 | 1,917 | 753 | (444) | (196) | (18) |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 2,838 | 16,555 | 215,198 | 105,953 | 62,174 | 29,557 | 16,741 | 4,476 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 2,838 | 16,555 | 215,198 | 105,953 | 62,174 | 29,557 | 16,741 | 4,476 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 13 | 70 | 911 | 548 | 268 | 0 | 0 | 0 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 69 | 403 | 5,228 | 2,591 | 1,515 | 705 | 399 | 106 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 5 | 26 | 340 | 204 | 100 | 0 | 0 | 0 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 8 | 42 | 547 | 329 | 161 | 0 | 0 | 0 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 10 | 62 | 808 | 300 | 230 | 237 | 132 | 34 |
| 60 | NUCLEAR OUTAGE | 12,218 | 16 | 87 | 1,132 | 681 | 334 | 0 | 0 | 0 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 6 | 31 | 406 | 245 | 120 | 0 | 0 | 0 |
| 62 | DSM DEFERRED COSTS | 1,987 | 3 | 14 | 184 | 111 | 54 | 0 | 0 | 0 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 17 | 108 | 1,732 | 935 | 368 | 338 | 249 | 88 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 125 | 815 | 13,096 | 7,069 | 2,784 | 2,556 | 1,880 | 665 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 5 | 25 | 325 | 195 | 96 | 0 | 0 | 0 |
| 66 | ACCOUNT 283 | 308,688 | 277 | 1,683 | 24,709 | 13,208 | 6,030 | 3,836 | 2,660 | 893 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 277 | 1,683 | 24,709 | 13,208 | 6,030 | 3,836 | 2,660 | 893 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCUMULATED DEFERRED INC. TAXES | | | | | | | | | |
| | ACCOUNT 281 AND 282 | | | | | | | | | |
| | LIBERALIZED DEPRECIATION | | | | | | | | | |
| 39 | PRODUCTION | 1,150,664 | 866 | 53,920 | 580 | 2,335 | 334 | 83 | 1,149,996 | 668 |
| 40 | TRANSMISSION | 428,602 | 318 | 21,393 | 213 | 862 | 123 | 30 | 428,356 | 246 |
| 41 | DISTRIBUTION | 857,354 | 1,076 | 15,126 | 394 | 3,823 | 507 | 225 | 857,132 | 222 |
| 42 | GENERAL PLANT | 115,191 | 234 | 2,663 | 68 | 412 | 64 | 39 | 115,157 | 34 |
| 43 | NUCLEAR FUEL | 14,620 | 11 | 685 | 7 | 30 | 4 | 1 | 14,612 | 8 |
| 44 | TOTAL LIBERALIZED DEPR. | 2,566,431 | 2,505 | 93,787 | 1,262 | 7,462 | 1,032 | 378 | 2,565,253 | 1,178 |
| | OTHER BASIS DIFFERENCES | | | | | | | | | |
| 45 | PRODUCTION | (11,588) | (9) | (543) | (6) | (24) | (3) | (1) | (11,581) | (7) |
| 46 | TRANSMISSION | 41,357 | 31 | 2,064 | 21 | 83 | 12 | 3 | 41,333 | 24 |
| 47 | DISTRIBUTION | (34,330) | (43) | (606) | (16) | (153) | (20) | (9) | (34,321) | (9) |
| 48 | GENERAL PLANT | 33,583 | 68 | 776 | 20 | 120 | 19 | 11 | 33,573 | 10 |
| 49 | TOTAL OTHER BASIS DIFF. | 29,022 | 47 | 1,691 | 19 | 26 | 8 | 4 | 29,004 | 18 |
| 50 | ACCOUNT 281 AND 282 | 2,595,453 | 2,552 | 95,478 | 1,281 | 7,488 | 1,040 | 382 | 2,594,257 | 1,196 |
| 51 | UNIT POWER SALES | 68,128 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 68,128 |
| 52 | DALTON | 6,092 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,092 |
| 53 | WHOLESALE BLOCK POWER SALES | 40,356 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,356 |
| 54 | TOTAL ACCOUNT 281 AND 282 | 2,710,029 | 2,552 | 95,478 | 1,281 | 7,488 | 1,040 | 382 | 2,594,257 | 115,772 |
| | ACCOUNT 283 | | | | | | | | | |
| 55 | EMISSION ALLOWANCES | 9,832 | 7 | 461 | 5 | 20 | 3 | 1 | 9,826 | 6 |
| 56 | PREMIUM ON REACQUIRED DEBT | 63,010 | 61 | 2,325 | 31 | 181 | 25 | 9 | 62,981 | 29 |
| 57 | DEFERRED TRANS. REVENUES | 3,667 | 3 | 172 | 2 | 7 | 1 | 0 | 3,665 | 2 |
| 58 | MACINTOSH DEFERRAL | 5,902 | 4 | 277 | 3 | 12 | 2 | 0 | 5,899 | 3 |
| 59 | STORM DAMAGE RESERVES | 10,783 | 12 | 302 | 5 | 40 | 5 | 2 | 10,779 | 4 |
| 60 | NUCLEAR OUTAGE | 12,218 | 9 | 573 | 6 | 25 | 4 | 1 | 12,211 | 7 |
| 61 | LEVELIZED PURCHASED POWER | 4,387 | 3 | 206 | 2 | 9 | 1 | 0 | 4,384 | 3 |
| 62 | DSM DEFERRED COSTS | 1,987 | 1 | 93 | 1 | 4 | 1 | 0 | 1,986 | 1 |
| 63 | AFFIRMATIVE ADJUSTMENTS | 22,595 | 60 | 570 | 15 | 63 | 12 | 9 | 22,588 | 7 |
| 64 | ADD. PENSION DEDUCTIONS | 170,800 | 451 | 4,307 | 113 | 474 | 91 | 71 | 170,747 | 53 |
| 65 | HAMMOND COOLING TOWER RENTAL | 3,507 | 3 | 164 | 2 | 7 | 1 | 0 | 3,505 | 2 |
| 66 | ACCOUNT 283 | 308,688 | 614 | 9,450 | 185 | 842 | 146 | 93 | 308,571 | 117 |
| 67 | UNIT POWER SALES | 2,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,837 |
| 68 | DALTON | 838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 838 |
| 69 | WHOLESALE BLOCK POWER SALES | 7,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,693 |
| 70 | TOTAL ACCOUNT 283 | 320,056 | 614 | 9,450 | 185 | 842 | 146 | 93 | 308,571 | 11,485 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 71 | PRODUCTION | (251) | (113) | 0 | (6) | (12) | (42) | (11) | (1) |
| 72 | TRANSMISSION | (75) | (35) | 0 | (2) | (4) | (12) | (3) | 0 |
| 73 | DISTRIBUTION | (359) | (204) | 0 | (15) | (17) | (42) | (9) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (130) | 0 | (10) | (4) | (3) | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (18) | 0 | (12) | (5) | (5) | 0 | 0 |
| 76 | SALES | (57) | (24) | 0 | (14) | (6) | (7) | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (524) | 0 | (59) | (48) | (111) | (23) | (1) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (581) | 0 | (30) | (65) | (219) | (59) | (3) |
| 79 | TRANSMISSION | (458) | (203) | 0 | (11) | (22) | (76) | (21) | (1) |
| 80 | DISTRIBUTION | (1,213) | (684) | (1) | (52) | (58) | (141) | (30) | (1) |
| 81 | CUSTOMER ACCOUNTING | (689) | (588) | 0 | (44) | (20) | (12) | (1) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (82) | 0 | (53) | (23) | (22) | (1) | 0 |
| 83 | SALES | (258) | (95) | 0 | (64) | (27) | (32) | (2) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (2,233) | (1) | (254) | (215) | (502) | (114) | (5) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (4,112) | (2) | (304) | (136) | (78) | (1) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (21,249) | (19) | (1,474) | (1,946) | (5,397) | (1,274) | (54) |
| 87 | GE PURCHASING CARD | (343) | (178) | 0 | (22) | (18) | (40) | (9) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (1,131) | (1) | (139) | (115) | (255) | (57) | (2) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (3,418) | (2) | (178) | (379) | (1,290) | (346) | (15) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (170,130) | (114) | (22,881) | (16,009) | (32,594) | (6,831) | (286) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (55,587) | (41) | (3,770) | (5,557) | (16,634) | (4,190) | (185) |
| 92 | ACCOUNT 190 | (474,562) | (258,562) | (180) | (29,081) | (24,423) | (56,901) | (12,845) | (548) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (258,562) | (180) | (29,081) | (24,423) | (56,901) | (12,845) | (548) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 1,164,337 | 872 | 67,418 | 117,825 | 368,900 | 94,403 | 4,194 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 1,164,337 | 872 | 67,418 | 117,825 | 368,900 | 94,403 | 4,194 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | |
| 71 | PRODUCTION | (251) | (1) | (3) | (1) | 0 | 0 | (1) | (1) |
| 72 | TRANSMISSION | (75) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | DISTRIBUTION | (359) | (2) | (3) | (1) | 0 | 0 | (1) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 76 | SALES | (57) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (3) | (9) | (2) | 0 | 0 | (2) | (1) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (6) | (13) | (7) | 0 | 0 | (7) | (6) |
| 79 | TRANSMISSION | (458) | (2) | (5) | (2) | 0 | 0 | (3) | (2) |
| 80 | DISTRIBUTION | (1,213) | (6) | (10) | (4) | 0 | 0 | (2) | (1) |
| 81 | CUSTOMER ACCOUNTING | (689) | 0 | (2) | 0 | 0 | 0 | 0 | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | 0 | (4) | (1) | 0 | 0 | 0 | 0 |
| 83 | SALES | (258) | 0 | (6) | (2) | 0 | 0 | 0 | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (14) | (40) | (16) | 0 | 0 | (12) | (9) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (3) | (14) | (1) | 0 | 0 | 0 | 0 |
| 86 | COST OF REMOVAL | (40,455) | (189) | (358) | (165) | (10) | (4) | (114) | (88) |
| 87 | GE PURCHASING CARD | (343) | (1) | (3) | (1) | 0 | 0 | (1) | (1) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (8) | (21) | (8) | 0 | 0 | (6) | (5) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (38) | (77) | (39) | (3) | (1) | (39) | (37) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (983) | (2,848) | (1,090) | (59) | (18) | (706) | (535) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (531) | (1,067) | (512) | (34) | (11) | (443) | (372) |
| 92 | ACCOUNT 190 | (474,562) | (1,770) | (4,437) | (1,834) | (106) | (34) | (1,323) | (1,048) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (1,770) | (4,437) | (1,834) | (106) | (34) | (1,323) | (1,048) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 11,811 | 22,874 | 11,284 | 764 | 247 | 10,006 | 8,462 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 11,811 | 22,874 | 11,284 | 764 | 247 | 10,006 | 8,462 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 71 | PRODUCTION | (251) | 0 | (2) | (23) | (14) | (7) | 0 | 0 | 0 |
| 72 | TRANSMISSION | (75) | 0 | (1) | (7) | (4) | (2) | 0 | 0 | 0 |
| 73 | DISTRIBUTION | (359) | 0 | (2) | (23) | (5) | (7) | (12) | (6) | (2) |
| 74 | CUSTOMER ACCOUNTING | (151) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 75 | CUSTOMER ASSISTANCE | (45) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 76 | SALES | (57) | 0 | 0 | (1) | 0 | 0 | 0 | (1) | (1) |
| 77 | TOTAL I & D RESERVE | (938) | 0 | (5) | (56) | (23) | (16) | (12) | (9) | (5) |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (2) | (9) | (121) | (73) | (36) | 0 | 0 | 0 |
| 79 | TRANSMISSION | (458) | (1) | (3) | (45) | (25) | (12) | 0 | 0 | 0 |
| 80 | DISTRIBUTION | (1,213) | (1) | (6) | (78) | (18) | (23) | (39) | (22) | (6) |
| 81 | CUSTOMER ACCOUNTING | (689) | 0 | (1) | (6) | 0 | (1) | (1) | (4) | (3) |
| 82 | CUSTOMER ASSISTANCE | (206) | 0 | (1) | (4) | (1) | 0 | (1) | (4) | (3) |
| 83 | SALES | (258) | 0 | (1) | (7) | (1) | 0 | (1) | (6) | (5) |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (4) | (21) | (261) | (118) | (72) | (42) | (36) | (17) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | 0 | (4) | (4) | 0 | (3) | (8) | (36) | (29) |
| 86 | COST OF REMOVAL | (40,455) | (38) | (235) | (2,973) | (1,148) | (873) | (872) | (487) | (126) |
| 87 | GE PURCHASING CARD | (343) | 0 | (2) | (26) | (14) | (6) | (5) | (4) | (1) |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (2) | (10) | (168) | (91) | (36) | (33) | (24) | (9) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (10) | (55) | (710) | (427) | (209) | 0 | 0 | 0 |
| 90 | OTHER DEFERRED COSTS | (300,619) | (189) | (1,284) | (16,205) | (6,846) | (4,261) | (2,944) | (2,914) | (1,544) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (122) | (712) | (9,372) | (4,655) | (2,664) | (1,305) | (758) | (210) |
| 92 | ACCOUNT 190 | (474,562) | (365) | (2,328) | (29,775) | (13,322) | (8,140) | (5,221) | (4,268) | (1,941) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (365) | (2,328) | (29,775) | (13,322) | (8,140) | (5,221) | (4,268) | (1,941) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 2,750 | 15,910 | 210,132 | 105,839 | 60,064 | 28,172 | 15,133 | 3,428 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 2,750 | 15,910 | 210,132 | 105,839 | 60,064 | 28,172 | 15,133 | 3,428 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.03 - ANALYSIS OF OTHER RATE BASE ITEMS (AMOUNTS IN THOUSANDS)

| LINE NO. | OTHER RATE BASE ITEMS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 190 | | | | | | | | | |
| | INJURIES & DAMAGES RESERVE | | | | | | | | | |
| 71 | PRODUCTION | (251) | 0 | (12) | 0 | (1) | 0 | 0 | (251) | 0 |
| 72 | TRANSMISSION | (75) | 0 | (4) | 0 | 0 | 0 | 0 | (75) | 0 |
| 73 | DISTRIBUTION | (359) | 0 | (6) | 0 | (2) | 0 | 0 | (359) | 0 |
| 74 | CUSTOMER ACCOUNTING | (151) | (1) | 0 | 0 | 0 | 0 | 0 | (151) | 0 |
| 75 | CUSTOMER ASSISTANCE | (45) | (1) | 0 | 0 | 0 | 0 | 0 | (45) | 0 |
| 76 | SALES | (57) | (1) | (1) | 0 | 0 | 0 | 0 | (57) | 0 |
| 77 | TOTAL I & D RESERVE | (938) | (3) | (23) | 0 | (3) | 0 | 0 | (938) | 0 |
| | RESERVE FOR INSURANCE CLAIMS | | | | | | | | | |
| 78 | PRODUCTION | (1,304) | (1) | (61) | (1) | (3) | 0 | 0 | (1,303) | (1) |
| 79 | TRANSMISSION | (458) | 0 | (23) | 0 | (1) | 0 | 0 | (458) | 0 |
| 80 | DISTRIBUTION | (1,213) | (2) | (21) | (1) | (5) | (1) | 0 | (1,213) | 0 |
| 81 | CUSTOMER ACCOUNTING | (689) | (3) | (2) | 0 | (1) | 0 | 0 | (689) | 0 |
| 82 | CUSTOMER ASSISTANCE | (206) | (3) | (2) | 0 | (1) | 0 | 0 | (206) | 0 |
| 83 | SALES | (258) | (3) | (3) | 0 | (1) | (1) | (1) | (258) | 0 |
| 84 | TOTAL RES. FOR INSURANCE CLAIMS | (4,128) | (12) | (112) | (2) | (12) | (2) | (1) | (4,127) | (1) |
| 85 | ACCRUAL FOR UNCOLLECTIBLES | (4,769) | (23) | (1) | (4) | (4) | (1) | (1) | (4,769) | 0 |
| 86 | COST OF REMOVAL | (40,455) | (44) | (1,108) | (19) | (148) | (20) | (8) | (40,440) | (15) |
| 87 | GE PURCHASING CARD | (343) | (1) | (9) | 0 | (1) | 0 | 0 | (343) | 0 |
| 88 | AFFIRMATIVE ADJUSTMENTS | (2,192) | (6) | (55) | (1) | (6) | (1) | (1) | (2,191) | (1) |
| 89 | TAX CREDIT CARRY FORWARD | (7,665) | (6) | (359) | (4) | (16) | (2) | (1) | (7,661) | (4) |
| 90 | OTHER DEFERRED COSTS | (300,619) | (1,042) | (6,765) | (234) | (881) | (184) | (165) | (300,542) | (77) |
| 91 | INC TAXES DEFERRED - ELEC. | (113,453) | (124) | (4,099) | (57) | (325) | (46) | (19) | (113,402) | (51) |
| 92 | ACCOUNT 190 | (474,562) | (1,261) | (12,531) | (321) | (1,396) | (256) | (196) | (474,413) | (149) |
| 93 | UNIT POWER SALES | (4,911) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (4,911) |
| 94 | DALTON | (784) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (784) |
| 95 | WHOLESALE BLOCK POWER SALES | (7,574) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (7,574) |
| 96 | TOTAL ACCOUNT 190 | (487,831) | (1,261) | (12,531) | (321) | (1,396) | (256) | (196) | (474,413) | (13,418) |
| 97 | ACCUM. DEFERRED INC. TAXES | 2,429,579 | 1,905 | 92,397 | 1,145 | 6,934 | 930 | 279 | 2,428,415 | 1,164 |
| 98 | UNIT POWER SALES | 66,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 66,054 |
| 99 | DALTON | 6,146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,146 |
| 100 | WHOLESALE BLOCK POWER SALES | 40,475 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,475 |
| 101 | TOTAL ACCUM. DEF. INC. TAXES | 2,542,254 | 1,905 | 92,397 | 1,145 | 6,934 | 930 | 279 | 2,428,415 | 113,839 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 3 | (C) | Allocated per Level C demand allocator from Schedule 2.60. |
| 5 | (C) | |
| 6 | (D) | Allocated per Level E demand allocator from Schedule 2.60. |
| 7 | (E) | Allocated per Level F demand allocator from Schedule 2.60. |
| 9 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 11 | (G) | Direct assignment to Unit Power Sales. |
| 12 | (H) | Direct assignment to City of Dalton. |
| 13 | (I) | Direct assignment to Wholesale Block Power Sales. |
| 15 | (J) | Allocated per Net Electric Plant excluding Unit Power Sales, City of Dalton and Wholesale Block Power Sales from Schedule 1.00. |
| 16 | (G) | |
| 17 | (H) | |
| 18 | (I) | |
| 20 | (K) | Allocated per Total Salaries and Wages from Schedule 2.60. |
| 16 | (G) | |
| 22 | (H) | |
| 23 | (I) | |
| 25 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 26 | (M) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 27 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 28 | (O) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 29 | (P) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 30 | (Q) | Allocated per Sales Expense from Schedule 2.20. |
| 32 | (G) | |
| 33 | (H) | |
| 34 | (I) | |
| 36 | (A) | |
| 37 | (A) | |
| 39 | (L) | |
| 40 | (M) | |
| 41 | (N) | |
| 42 | (F) | |
| 43 | (A) | |
| 45 | (R) | Allocated per Production Gross Plant Equipment from Schedule 2.00. |
| 46 | (M) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.03
ANALYSIS OF OTHER RATE BASE ITEMS

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 47 | (N) | |
| 48 | (F) | |
| 51 | (G) | |
| 52 | (H) | |
| 53 | (I) | |
| 55 | (A) | |
| 56 | (S) | Allocated per Total Gross Plant from Schedule 2.00. |
| 57 | (B) | |
| 58 | (A) | |
| 59 | (T) | Allocated per Total Transmission and Distribution Gross Plant from Schedule 2.00. |
| 60 | (A) | |
| 61 | (A) | |
| 62 | (A) | |
| 63 | (K) | |
| 64 | (K) | |
| 65 | (A) | |
| 67 | (G) | |
| 68 | (H) | |
| 69 | (I) | |
| 71 | (L) | |
| 72 | (M) | |
| 73 | (N) | |
| 74 | (O) | |
| 75 | (P) | |
| 76 | (Q) | |
| 78 | (L) | |
| 79 | (M) | |
| 80 | (N) | |
| 81 | (O) | |
| 82 | (P) | |
| 83 | (Q) | |
| 85 | (U) | Allocated per Total Number of Customers from Schedule 2.60. |
| 86 | (V) | Allocated per 67% Total Distribution Plant and 33% Total Production Plant. |
| 87 | (K) | |
| 88 | (K) | |
| 89 | (L) | |
| 90 | (W) | Allocated per Total Operating Reserves. |
| 91 | (X) | Allocated per Total of Accounts 281, 282, and 283. |
| 93 | (G) | |
| 94 | (H) | |
| 95 | (I) | |
| 98 | (G) | |
| 99 | (H) | |
| 100 | (I) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 1,693,435 | 869 | 136,928 | 232,169 | 682,707 | 172,404 | 5,792 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 952,436 | 495 | 42,982 | 110,402 | 428,752 | 135,147 | 5,715 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 2,645,871 | 1,364 | 179,910 | 342,571 | 1,111,459 | 307,551 | 11,506 |
| 4 | SCG FUEL REVENUE | 8,999 | 3,292 | 2 | 148 | 380 | 1,479 | 467 | 20 |
| 5 | SCG VOM REVENUE | 589 | 215 | 0 | 10 | 25 | 97 | 31 | 1 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 361 | 0 | 19 | 40 | 136 | 37 | 2 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 53 | 0 | 2 | 6 | 23 | 7 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 83 | 0 | 4 | 9 | 37 | 12 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 5,876 | 3 | 264 | 678 | 2,637 | 832 | 35 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 933 | 0 | 42 | 108 | 419 | 132 | 6 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 36,934 | 19 | 1,660 | 4,265 | 16,579 | 5,232 | 223 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 2,328 | 1 | 105 | 269 | 1,044 | 330 | 14 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 2,097 | 1 | 110 | 233 | 792 | 213 | 10 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 87 | 0 | 4 | 10 | 32 | 9 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 998,538 | 519 | 45,054 | 115,725 | 449,447 | 141,678 | 5,993 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 1,699,592 | 871 | 137,224 | 232,869 | 685,287 | 173,175 | 5,825 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 2,698,130 | 1,390 | 182,278 | 348,594 | 1,134,734 | 314,853 | 11,817 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (499) | 0 | (26) | (55) | (188) | (51) | (2) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (499) | 0 | (26) | (55) | (188) | (51) | (2) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 13,479 | 7 | 995 | 446 | 256 | 5 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 40,646 | 22 | 2,965 | 1,335 | 735 | 10 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 781 | 0 | 41 | 87 | 296 | 79 | 4 |
| 41 | TRANSMISSION | 1,759 | 774 | 0 | 40 | 86 | 292 | 80 | 4 |
| 42 | DISTRIBUTION | 33,558 | 18,958 | 19 | 1,444 | 1,591 | 3,893 | 826 | 33 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 20,513 | 19 | 1,525 | 1,764 | 4,481 | 985 | 41 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 20,513 | 19 | 1,525 | 1,764 | 4,481 | 985 | 41 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 20,909 | 38,767 | 21,552 | 1,852 | 366 | 14,888 | 11,171 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 12,567 | 20,484 | 12,972 | 1,503 | 298 | 18,296 | 15,883 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 33,476 | 59,251 | 34,523 | 3,355 | 664 | 33,184 | 27,054 |
| 4 | SCG FUEL REVENUE | 8,999 | 43 | 71 | 45 | 5 | 1 | 63 | 55 |
| 5 | SCG VOM REVENUE | 589 | 3 | 5 | 3 | 0 | 0 | 4 | 4 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 4 | 8 | 4 | 0 | 0 | 4 | 4 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 9 | GENERATOR BACKUP SVC | 224 | 1 | 2 | 1 | 0 | 0 | 2 | 1 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 77 | 126 | 80 | 9 | 2 | 112 | 98 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 12 | 20 | 13 | 1 | 0 | 18 | 16 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 483 | 793 | 502 | 57 | 12 | 704 | 615 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 30 | 50 | 32 | 4 | 1 | 44 | 39 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 23 | 47 | 24 | 2 | 1 | 24 | 23 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 13,170 | 21,474 | 13,599 | 1,574 | 313 | 19,175 | 16,651 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 20,984 | 38,902 | 21,631 | 1,859 | 368 | 14,986 | 11,260 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 34,154 | 60,376 | 35,229 | 3,433 | 681 | 34,161 | 27,911 |
| | OTHER OPERATING REVENUE | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (6) | (11) | (6) | 0 | 0 | (6) | (5) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (6) | (11) | (6) | 0 | 0 | (6) | (5) |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 11 | 45 | 4 | 0 | 0 | 0 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 34 | 128 | 8 | 0 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 9 | 18 | 9 | 1 | 0 | 9 | 9 |
| 41 | TRANSMISSION | 1,759 | 9 | 17 | 9 | 1 | 0 | 10 | 8 |
| 42 | DISTRIBUTION | 33,558 | 153 | 277 | 119 | 7 | 3 | 57 | 28 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 171 | 312 | 137 | 9 | 3 | 76 | 45 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 171 | 312 | 137 | 9 | 3 | 76 | 45 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 3,972 | 26,086 | 364,141 | 195,801 | 67,566 | 50,998 | 35,115 | 18,709 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 3,955 | 19,649 | 485,682 | 422,793 | 67,972 | 16,046 | 10,398 | 15,342 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 7,927 | 45,735 | 849,824 | 618,595 | 135,538 | 67,043 | 45,512 | 34,052 |
| 4 | SCG FUEL REVENUE | 8,999 | 13 | 68 | 1,047 | 835 | 234 | 55 | 34 | 51 |
| 5 | SCG VOM REVENUE | 589 | 1 | 4 | 69 | 55 | 15 | 4 | 2 | 3 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 1 | 6 | 75 | 45 | 22 | 0 | 0 | 0 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 0 | 1 | 17 | 13 | 4 | 1 | 1 | 1 |
| 9 | GENERATOR BACKUP SVC | 224 | 0 | 2 | 26 | 21 | 6 | 1 | 1 | 1 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 24 | 121 | 1,867 | 1,489 | 418 | 99 | 61 | 91 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 4 | 19 | 297 | 237 | 66 | 16 | 10 | 14 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 151 | 760 | 11,739 | 9,357 | 2,627 | 620 | 385 | 571 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 9 | 48 | 739 | 589 | 165 | 39 | 24 | 36 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 6 | 34 | 436 | 262 | 129 | 0 | 0 | 0 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 0 | 1 | 18 | 11 | 5 | 0 | 0 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 4,143 | 20,598 | 500,335 | 434,474 | 71,251 | 16,820 | 10,878 | 16,055 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 3,993 | 26,201 | 365,818 | 197,034 | 67,978 | 51,059 | 35,153 | 18,764 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 8,136 | 46,799 | 866,154 | 631,509 | 139,229 | 67,878 | 46,030 | 34,820 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (1) | (8) | (111) | (63) | (30) | 0 | 0 | 0 |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (1) | (8) | (111) | (63) | (30) | 0 | 0 | 0 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 0 | 14 | 12 | 1 | 9 | 27 | 117 | 94 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 1 | 43 | 26 | 0 | 26 | 0 | 0 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 2 | 13 | 163 | 98 | 48 | 0 | 0 | 0 |
| 41 | TRANSMISSION | 1,759 | 2 | 12 | 174 | 98 | 47 | 0 | 0 | 0 |
| 42 | DISTRIBUTION | 33,558 | 26 | 172 | 2,145 | 493 | 629 | 1,085 | 606 | 157 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 30 | 197 | 2,482 | 689 | 724 | 1,085 | 606 | 157 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 30 | 197 | 2,482 | 689 | 724 | 1,085 | 606 | 157 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALES OF ELECTRICITY | | | | | | | | | |
| 1 | RETAIL BASE REVENUE | 3,943,857 | 8,781 | 130,312 | 635 | 5,964 | 1,002 | 968 | 3,943,857 | 0 |
| 2 | RETAIL FUEL REVENUE | 2,969,443 | 3,173 | 158,770 | 2,092 | 4,616 | 793 | 230 | 2,969,443 | 0 |
| 3 | TOTAL RETAIL REVENUE FROM SALES | 6,913,301 | 11,953 | 289,082 | 2,727 | 10,580 | 1,794 | 1,199 | 6,913,301 | 0 |
| 4 | SCG FUEL REVENUE | 8,999 | 11 | 550 | 7 | 16 | 3 | 1 | 8,996 | 3 |
| 5 | SCG VOM REVENUE | 589 | 1 | 36 | 0 | 1 | 0 | 0 | 589 | 0 |
| 6 | SCG CAPACITY REV. CREDIT | 809 | 1 | 38 | 0 | 2 | 0 | 0 | 809 | 0 |
| 7 | SCG REVENUE TO ALL OTHER | 205 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 205 |
| 8 | GENERATOR IMBALANCE SVC | 143 | 0 | 9 | 0 | 0 | 0 | 0 | 143 | 0 |
| 9 | GENERATOR BACKUP SVC | 224 | 0 | 14 | 0 | 0 | 0 | 0 | 224 | 0 |
| 10 | ECONOMY ENERGY FUEL REV | 16,051 | 19 | 980 | 13 | 28 | 5 | 1 | 16,045 | 6 |
| 11 | ECONOMY ENERGY OTHER REV | 4,681 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,681 |
| 12 | ECONOMY ENERGY RETAIL REV | 2,551 | 3 | 156 | 2 | 5 | 1 | 0 | 2,550 | 1 |
| 13 | WHOLESALE BLOCK FUEL REVENUE | 120,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 120,918 |
| 14 | WHOLESALE BLOCK VOM REVENUE | 3,359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,359 |
| 15 | WHOLESALE BLOCK CAPACITY REV | 122,851 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 122,851 |
| 16 | DALTON FUEL REVENUE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,587 |
| 17 | DALTON VOM REVENUE | 2,095 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,095 |
| 18 | DALTON CAPACITY REVENUE | 14,518 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,518 |
| 19 | HAMPTON FUEL REVENUE | 948 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 948 |
| 20 | HAMPTON VOM REVENUE | 123 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 123 |
| 21 | HAMPTON CAPACITY REVENUE | 1,129 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,129 |
| 22 | POWER POOL FUEL REVENUE | 100,900 | 118 | 6,161 | 79 | 179 | 31 | 9 | 100,865 | 35 |
| 23 | PUR POWER VOM REVENUE | 6,356 | 7 | 388 | 5 | 11 | 2 | 1 | 6,354 | 2 |
| 24 | PUR POWER CAPACITY REVENUE | 4,708 | 4 | 221 | 2 | 10 | 1 | 0 | 4,705 | 3 |
| 25 | UPS FUEL REVENUE | 23,822 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,822 |
| 26 | UPS VOM REVENUE | 2,214 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,214 |
| 27 | UPS CAPACITY REVENUE | 42,608 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42,608 |
| 28 | TRADING FLOOR OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | RETAIL OPTIONS STRUCK CAPACITY | 192 | 0 | 9 | 0 | 0 | 0 | 0 | 192 | 0 |
| 30 | TOTAL FUEL REVENUE | 3,262,668 | 3,321 | 166,461 | 2,191 | 4,839 | 832 | 241 | 3,095,349 | 167,319 |
| 31 | TOTAL OTHER REVENUE | 4,153,212 | 8,797 | 131,183 | 644 | 5,993 | 1,006 | 969 | 3,959,423 | 193,789 |
| 32 | TOTAL SALES OF ELECTRICITY | 7,415,881 | 12,117 | 297,644 | 2,835 | 10,832 | 1,837 | 1,211 | 7,054,773 | 361,108 |
| | OTHER OPERATING REVENUE | | | | | | | | | |
| 33 | ACCOUNT 449 - REV SUBJ TO REF | (1,129) | (1) | (56) | (1) | (2) | 0 | 0 | (1,128) | (1) |
| 34 | UNIT POWER SALES | 111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 111 |
| 35 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL ACCOUNT 449 - REV SUBJ TO REF | (1,018) | (1) | (56) | (1) | (2) | 0 | 0 | (1,128) | 110 |
| 38 | ACCOUNT 450 - LATE PAYMENT | 15,629 | 75 | 3 | 13 | 12 | 2 | 2 | 15,629 | 0 |
| 39 | ACCOUNT 451 - MISC. SERVICE | 46,259 | 229 | 5 | 0 | 36 | 5 | 5 | 46,259 | 0 |
| | ACCOUNT 454 - RENT | | | | | | | | | |
| 40 | PRODUCTION | 1,757 | 1 | 82 | 1 | 4 | 1 | 0 | 1,756 | 1 |
| 41 | TRANSMISSION | 1,759 | 1 | 88 | 1 | 4 | 1 | 0 | 1,758 | 1 |
| 42 | DISTRIBUTION | 33,558 | 42 | 592 | 15 | 150 | 20 | 9 | 33,549 | 9 |
| 43 | ACCOUNT 454 - RENT | 37,074 | 44 | 762 | 17 | 158 | 22 | 9 | 37,063 | 11 |
| 44 | UNIT POWER SALES | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 45 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | TOTAL ACCOUNT 454 - RENT | 37,098 | 44 | 762 | 17 | 158 | 22 | 9 | 37,063 | 35 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 19,371 | 11 | 1,011 | 2,150 | 7,317 | 1,996 | 96 |
| 49 | AMEA ANCILLARY | 239 | 107 | 0 | 5 | 12 | 40 | 11 | 1 |
| 50 | TSA - SCHERER 4 | 17,482 | 7,694 | 5 | 402 | 854 | 2,907 | 793 | 38 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 6 | 0 | 0 | 0 | 1 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 210 | 0 | 11 | 23 | 78 | 21 | 1 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 2,083 | 2 | 159 | 175 | 428 | 91 | 4 |
| 54 | CHART METERING EQUIPMENT | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 830 | 0 | 43 | 92 | 313 | 84 | 4 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 130 | 0 | 7 | 14 | 49 | 13 | 1 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 1,338 | 1 | 70 | 149 | 505 | 138 | 7 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 1,925 | 2 | 147 | 162 | 396 | 84 | 3 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 139 | 0 | 7 | 15 | 53 | 14 | 1 |
| 60 | ENERLINK | 17 | 7 | 0 | 0 | 1 | 3 | 1 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 307 | 0 | 25 | 42 | 123 | 31 | 1 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 20 | 0 | 1 | 2 | 7 | 2 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 15 | 0 | 1 | 2 | 6 | 1 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 264 | 0 | 14 | 29 | 99 | 27 | 1 |
| 70 | MATERIALS & SUPPLIES | 223 | 107 | 0 | 7 | 11 | 35 | 9 | 0 |
| 71 | REVENUE | 2,076 | 795 | 0 | 54 | 103 | 334 | 92 | 3 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 1,166 | 0 | 75 | 143 | 468 | 128 | 4 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 35,349 | 21 | 1,964 | 3,836 | 12,694 | 3,408 | 161 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 109,488 | 69 | 7,423 | 7,326 | 17,978 | 4,357 | 200 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 2,807,618 | 1,459 | 189,701 | 355,920 | 1,152,712 | 319,210 | 12,017 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 216 | 437 | 229 | 16 | 5 | 251 | 196 |
| 49 | AMEA ANCILLARY | 239 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 50 | TSA - SCHERER 4 | 17,482 | 86 | 174 | 91 | 6 | 2 | 100 | 78 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 2 | 5 | 2 | 0 | 0 | 3 | 2 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 17 | 30 | 13 | 1 | 0 | 6 | 3 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 9 | 19 | 10 | 1 | 0 | 9 | 9 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 1 | 3 | 1 | 0 | 0 | 1 | 1 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 15 | 30 | 16 | 1 | 0 | 17 | 14 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 16 | 28 | 12 | 1 | 0 | 6 | 3 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 2 | 3 | 2 | 0 | 0 | 2 | 2 |
| 60 | ENERLINK | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 4 | 7 | 4 | 0 | 0 | 3 | 2 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 3 | 6 | 3 | 0 | 0 | 3 | 3 |
| 70 | MATERIALS & SUPPLIES | 223 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 71 | REVENUE | 2,076 | 10 | 18 | 10 | 1 | 0 | 10 | 8 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 14 | 26 | 14 | 1 | 0 | 14 | 12 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 383 | 764 | 395 | 27 | 7 | 413 | 323 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 593 | 1,238 | 538 | 36 | 10 | 483 | 363 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 34,747 | 61,614 | 35,767 | 3,469 | 691 | 34,644 | 28,274 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 56 | 311 | 4,328 | 2,450 | 1,177 | 0 | 0 | 0 |
| 49 | AMEA ANCILLARY | 239 | 0 | 2 | 24 | 13 | 6 | 0 | 0 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 22 | 124 | 1,719 | 973 | 468 | 0 | 0 | 0 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 1 | 3 | 46 | 26 | 13 | 0 | 0 | 0 |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 3 | 19 | 236 | 54 | 69 | 119 | 67 | 17 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | LAKE RENTS | 1,860 | 2 | 13 | 172 | 104 | 51 | 0 | 0 | 0 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 0 | 2 | 27 | 16 | 8 | 0 | 0 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 4 | 21 | 299 | 169 | 81 | 0 | 0 | 0 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 3 | 18 | 218 | 50 | 64 | 110 | 62 | 16 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 0 | 2 | 29 | 17 | 9 | 0 | 0 | 0 |
| 60 | ENERLINK | 17 | 0 | 0 | 2 | 2 | 0 | 0 | 0 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 1 | 5 | 66 | 35 | 12 | 9 | 6 | 3 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 0 | 4 | 2 | 1 | 0 | 0 | 0 |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 0 | 3 | 2 | 1 | 0 | 0 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 1 | 4 | 55 | 33 | 16 | 0 | 0 | 0 |
| 70 | MATERIALS & SUPPLIES | 223 | 0 | 1 | 19 | 10 | 6 | 1 | 1 | 0 |
| 71 | REVENUE | 2,076 | 2 | 14 | 255 | 186 | 41 | 20 | 14 | 10 |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 3 | 19 | 329 | 229 | 63 | 21 | 15 | 10 |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 95 | 539 | 7,503 | 4,143 | 2,023 | 259 | 150 | 46 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 125 | 785 | 9,912 | 4,770 | 2,752 | 1,371 | 873 | 297 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 8,261 | 47,584 | 876,066 | 636,279 | 141,981 | 69,249 | 46,903 | 35,117 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.10 - ANALYSIS OF REVENUES (AMOUNTS IN THOUSANDS)

| LINE NO. | OPERATING REVENUE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ACCOUNT 456 - OTHER | | | | | | | | | |
| 48 | OPEN ACCESS TRAN. TARIFF | 44,005 | 33 | 2,196 | 22 | 89 | 13 | 3 | 43,980 | 25 |
| 49 | AMEA ANCILLARY | 239 | 0 | 12 | 0 | 0 | 0 | 0 | 239 | 0 |
| 50 | TSA - SCHERER 4 | 17,482 | 13 | 873 | 9 | 35 | 5 | 1 | 17,472 | 10 |
| 51 | WIRELESS MISC REV - TRAN | 9 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 |
| 52 | SPARE EQUIP. CHG. TRAN. | 472 | 0 | 24 | 0 | 1 | 0 | 0 | 472 | (0) |
| 53 | SPARE EQUIP. CHG. DIST. | 3,688 | 5 | 65 | 2 | 16 | 2 | 1 | 3,687 | 1 |
| 54 | CHART METERING EQUIPMENT | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 55 | LAKE RENTS | 1,860 | 1 | 87 | 1 | 4 | 1 | 0 | 1,859 | 1 |
| 56 | SALE OF NATURAL RESOURCES | 289 | 0 | 14 | 0 | 1 | 0 | 0 | 289 | 0 |
| 57 | MISCELLANEOUS - TRAN | 3,040 | 2 | 152 | 2 | 6 | 1 | 0 | 3,038 | 2 |
| 58 | MISCELLANEOUS - DIST | 3,412 | 4 | 60 | 2 | 15 | 2 | 1 | 3,410 | 2 |
| 59 | GAIN ON SALE OF ALLOW. - RETAIL | 313 | 0 | 15 | 0 | 1 | 0 | 0 | 313 | 0 |
| 60 | ENERLINK | 17 | 0 | 1 | 0 | 0 | 0 | 0 | 17 | 0 |
| 61 | PRICE PROTECTION PRODUCTS | 713 | 2 | 24 | 0 | 1 | 0 | 0 | 713 | 0 |
| 62 | MEAG PCA ADMIN FEE - CREDIT | 41 | 0 | 2 | 0 | 0 | 0 | 0 | 41 | (0) |
| 63 | MEAG PCA ADMIN FEE - OTHER | 27 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 64 | DALTON PCA ADMIN FEE - CREDIT | 33 | 0 | 2 | 0 | 0 | 0 | 0 | 33 | 0 |
| 65 | DALTON PCA ADMIN FEE - OTHER | 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 66 | UNIT POWER SALES | 22,182 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22,182 |
| 67 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | SALES TAX COLLECTION FEE | | | | | | | | | |
| 69 | FUEL INVENTORY | 590 | 0 | 28 | 0 | 1 | 0 | 0 | 590 | (0) |
| 70 | MATERIALS & SUPPLIES | 223 | 0 | 9 | 0 | 1 | 0 | 0 | 223 | (0) |
| 71 | REVENUE | 2,076 | 4 | 87 | 1 | 3 | 1 | 0 | 2,076 | (0) |
| 72 | TOTAL SALES TAX COL. FEE | 2,888 | 4 | 124 | 1 | 5 | 1 | 0 | 2,889 | (1) |
| 73 | TOTAL ACCOUNT 456 | 100,732 | 64 | 3,651 | 39 | 174 | 25 | 6 | 78,462 | 22,271 |
| 74 | TOTAL OTHER OPERATING REVENUE | 198,700 | 411 | 4,365 | 68 | 378 | 54 | 22 | 176,285 | 22,416 |
| 75 | TOTAL OPERATING REVENUE | 7,614,581 | 12,528 | 302,009 | 2,903 | 11,210 | 1,891 | 1,233 | 7,231,057 | 383,524 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct assignment to rate - revenues reflect annualized revenue for the period. |
| 2 | (A) | |
| 4 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 5 | (B) | |
| 6 | (C) | Allocated per Production demand-related Generation O&M Expenses from Schedule 2.20. |
| 7 | (D) | Direct assignment to Total All Other Service. |
| 8 | (B) | |
| 9 | (B) | |
| 10 | (B) | |
| 11 | (D) | |
| 12 | (B) | |
| 13 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (E) | |
| 15 | (E) | |
| 16 | (F) | Direct assignment to City of Dalton. |
| 17 | (F) | |
| 18 | (F) | |
| 19 | (G) | Direct assignment to Hampton. |
| 20 | (G) | |
| 21 | (G) | |
| 22 | (B) | |
| 23 | (B) | |
| 24 | (C) | |
| 25 | (H) | Direct assignment to Unit Power Sales. |
| 26 | (H) | |
| 27 | (H) | |
| 28 | (D) | |
| 29 | (C) | |
| 33 | (I) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 34 | (H) | |
| 35 | (F) | |
| 36 | (D) | |
| 38 | (J) | Allocated per the average number of customers from Schedule 2.60. |
| 39 | (K) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 40 | (L) | Allocated per Production Gross Plant from Schedule 2.00. |
| 41 | (M) | Allocated per Transmission Gross Plant less Step-up Substations from Schedule 2.00. |
| 42 | (N) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 44 | (H) | |
| 45 | (F) | |
| 46 | (D) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.10
ANALYSIS OF REVENUES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 48 | (I) | |
| 49 | (I) | |
| 50 | (I) | |
| 51 | (I) | |
| 52 | (I) | |
| 53 | (O) | Allocated per Total Distribution Plant from Schedule 2.00. |
| 54 | (P) | Allocated per Total Account 370 from Schedule 2.00. |
| 55 | (Q) | Allocated per Hydro Land from Schedule 2.00. |
| 56 | (Q) | |
| 57 | (I) | |
| 58 | (L) | |
| 59 | (R) | Allocated per Coal Inventory from Schedule 2.02. |
| 60 | (S) | Allocated per Total Retail Revenue from Sales. |
| 61 | (T) | Allocated on Retail Base Revenue from Sales. |
| 62 | (C) | |
| 63 | (D) | |
| 64 | (C) | |
| 65 | (D) | |
| 66 | (H) | |
| 67 | (F) | |
| 68 | (D) | |
| 69 | (U) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 70 | (V) | Allocated per Total Plant Materials and Supplies from Schedule 2.02. |
| 71 | (S) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 998,538 | 519 | 45,054 | 115,725 | 449,447 | 141,678 | 5,993 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 45,004 | 23 | 2,022 | 5,196 | 20,200 | 6,375 | 271 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (18,893) | (11) | (957) | (2,115) | (7,414) | (2,075) | (91) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 1,024,649 | 531 | 46,119 | 118,806 | 462,233 | 145,978 | 6,173 |
| 12 | DEMAND COMPONENT | 379,483 | 169,153 | 100 | 8,826 | 18,780 | 63,848 | 17,151 | 766 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 169,153 | 100 | 8,826 | 18,780 | 63,848 | 17,151 | 766 |
| 17 | GENERATION EXPENSE | 3,598,760 | 1,193,802 | 631 | 54,945 | 137,586 | 526,081 | 163,129 | 6,939 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 1,193,802 | 631 | 54,945 | 137,586 | 526,081 | 163,129 | 6,939 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 166,231 | 98 | 8,674 | 18,456 | 62,747 | 16,855 | 753 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 20,253 | 11 | 910 | 2,338 | 9,090 | 2,869 | 122 |
| 24 | PURCHASED POWER | 428,258 | 186,484 | 109 | 9,584 | 20,794 | 71,837 | 19,724 | 875 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 186,484 | 109 | 9,584 | 20,794 | 71,837 | 19,724 | 875 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 3,022 | 2 | 158 | 336 | 1,141 | 307 | 14 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 3,022 | 2 | 158 | 336 | 1,141 | 307 | 14 |
| 34 | ACCOUNT 557 | 20,155 | 8,985 | 5 | 469 | 997 | 3,391 | 911 | 41 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 12,007 | 7 | 627 | 1,333 | 4,532 | 1,218 | 55 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 1,392,293 | 747 | 65,156 | 159,713 | 602,450 | 184,071 | 7,869 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 1,392,293 | 747 | 65,156 | 159,713 | 602,450 | 184,071 | 7,869 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 13,170 | 21,474 | 13,599 | 1,574 | 313 | 19,175 | 16,651 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 589 | 966 | 612 | 69 | 14 | 857 | 749 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (216) | (422) | (226) | (19) | (5) | (246) | (229) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 13,543 | 22,018 | 13,985 | 1,624 | 322 | 19,786 | 17,171 |
| 12 | DEMAND COMPONENT | 379,483 | 1,861 | 3,820 | 1,950 | 141 | 43 | 1,935 | 1,847 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 1,861 | 3,820 | 1,950 | 141 | 43 | 1,935 | 1,847 |
| 17 | GENERATION EXPENSE | 3,598,760 | 15,404 | 25,838 | 15,935 | 1,765 | 365 | 21,721 | 19,018 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 15,404 | 25,838 | 15,935 | 1,765 | 365 | 21,721 | 19,018 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 1,829 | 3,754 | 1,917 | 138 | 43 | 1,902 | 1,815 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 265 | 435 | 275 | 31 | 6 | 386 | 337 |
| 24 | PURCHASED POWER | 428,258 | 2,094 | 4,189 | 2,192 | 169 | 49 | 2,288 | 2,152 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 2,094 | 4,189 | 2,192 | 169 | 49 | 2,288 | 2,152 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 33 | 68 | 35 | 3 | 1 | 35 | 33 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 33 | 68 | 35 | 3 | 1 | 35 | 33 |
| 34 | ACCOUNT 557 | 20,155 | 99 | 203 | 104 | 7 | 2 | 103 | 98 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 132 | 271 | 139 | 10 | 3 | 138 | 131 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 17,630 | 30,298 | 18,266 | 1,944 | 417 | 24,147 | 21,301 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 17,630 | 30,298 | 18,266 | 1,944 | 417 | 24,147 | 21,301 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 4,143 | 20,598 | 500,335 | 434,474 | 71,251 | 16,820 | 10,878 | 16,055 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 183 | 926 | 14,302 | 11,401 | 3,201 | 755 | 469 | 696 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (59) | (321) | (4,363) | (2,872) | (1,196) | (67) | (41) | (61) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 25,306 | 19,014 | 0 | 0 | 0 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 4,267 | 21,203 | 535,580 | 462,017 | 73,256 | 17,508 | 11,306 | 16,690 |
| 12 | DEMAND COMPONENT | 379,483 | 491 | 2,715 | 35,155 | 21,154 | 10,360 | 0 | 0 | 0 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 491 | 2,715 | 35,155 | 21,154 | 10,360 | 0 | 0 | 0 |
| 17 | GENERATION EXPENSE | 3,598,760 | 4,758 | 23,918 | 570,735 | 483,171 | 83,616 | 17,508 | 11,306 | 16,690 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 4,758 | 23,918 | 570,735 | 483,171 | 83,616 | 17,508 | 11,306 | 16,690 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 483 | 2,668 | 34,549 | 20,789 | 10,181 | 0 | 0 | 0 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 83 | 417 | 6,436 | 5,130 | 1,440 | 340 | 211 | 313 |
| 24 | PURCHASED POWER | 428,258 | 566 | 3,085 | 40,985 | 25,919 | 11,621 | 340 | 211 | 313 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 566 | 3,085 | 40,985 | 25,919 | 11,621 | 340 | 211 | 313 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 9 | 49 | 628 | 378 | 185 | 0 | 0 | 0 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 9 | 49 | 628 | 378 | 185 | 0 | 0 | 0 |
| 34 | ACCOUNT 557 | 20,155 | 26 | 144 | 1,867 | 1,124 | 550 | 0 | 0 | 0 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 35 | 193 | 2,495 | 1,502 | 735 | 0 | 0 | 0 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 5,359 | 27,196 | 614,215 | 510,592 | 95,972 | 17,848 | 11,517 | 17,003 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 5,359 | 27,196 | 614,215 | 510,592 | 95,972 | 17,848 | 11,517 | 17,003 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| | ENERGY COMPONENT | | | | | | | | | |
| 1 | TOTAL FR FUEL EXPENSE | 3,096,341 | 3,321 | 166,461 | 2,191 | 4,839 | 832 | 241 | 3,095,349 | 992 |
| 2 | VARIABLE O&M EXPENSE | 122,936 | 144 | 7,507 | 96 | 218 | 37 | 11 | 122,893 | 43 |
| 3 | REMOVE INCREMENTAL RTP | (44,319) | (38) | (2,231) | (25) | (87) | (13) | (3) | (44,296) | (23) |
| 4 | ASSIGN INCREMENTAL RTP | 44,319 | 0 | 0 | 0 | 0 | 0 | 0 | 44,319 | 0 |
| 5 | WHOLESALE BLOCKS FUEL EXP | 118,955 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 118,955 |
| 6 | WHOLESALE BLOCKS VOM EXP | 9,414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,414 |
| 7 | DALTON FUEL EXPENSE | 21,587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21,587 |
| 8 | DALTON VOM EXPENSE | 1,527 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,527 |
| 9 | UPS FUEL EXPENSE | 23,820 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23,820 |
| 10 | UPS VOM EXPENSE | 2,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,139 |
| 11 | TOTAL ENERGY COMPONENT | 3,396,719 | 3,427 | 171,737 | 2,262 | 4,970 | 856 | 249 | 3,218,265 | 178,454 |
| 12 | DEMAND COMPONENT | 379,483 | 286 | 17,783 | 191 | 770 | 110 | 27 | 379,263 | 220 |
| 13 | UNIT POWER SALES | 1,152 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,152 |
| 14 | DALTON | 2,102 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,102 |
| 15 | WHOLESALE BLOCK POWER SALES | 19,598 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,598 |
| 16 | TOTAL DEMAND COMPONENT | 402,335 | 286 | 17,783 | 191 | 770 | 110 | 27 | 379,263 | 23,072 |
| 17 | GENERATION EXPENSE | 3,598,760 | 3,713 | 189,520 | 2,453 | 5,740 | 966 | 276 | 3,597,528 | 1,232 |
| 18 | UPS GENERATION EXPENSE | 27,111 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,111 |
| 19 | DALTON GENERATION EXPENSE | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,216 |
| 20 | WHOLESALE BLOCKS GEN. EXP. | 147,967 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 147,967 |
| 21 | TOTAL GENERATION EXPENSE | 3,799,054 | 3,713 | 189,520 | 2,453 | 5,740 | 966 | 276 | 3,597,528 | 201,526 |
| | ACCOUNT 555 - PURCHASED POWER | | | | | | | | | |
| 22 | DEMAND COMPONENT | 372,935 | 281 | 17,476 | 188 | 757 | 108 | 27 | 372,719 | 216 |
| 23 | ENERGY RELATED (EXCL FUEL) | 55,323 | 65 | 3,378 | 43 | 98 | 17 | 5 | 55,304 | 19 |
| 24 | PURCHASED POWER | 428,258 | 346 | 20,854 | 231 | 855 | 125 | 32 | 428,023 | 235 |
| 25 | UNIT POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | WHOLESALE BLOCK POWER SALES | 8,718 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,718 |
| 28 | TOTAL ACCOUNT 555 (EXCL FUEL) | 436,976 | 346 | 20,854 | 231 | 855 | 125 | 32 | 428,023 | 8,953 |
| | OTHER PRODUCTION EXPENSES | | | | | | | | | |
| 29 | ACCOUNT 556 | 6,783 | 5 | 318 | 3 | 14 | 2 | 0 | 6,779 | 4 |
| 30 | UNIT POWER SALES | 760 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 760 |
| 31 | DALTON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | WHOLESALE BLOCK POWER SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | TOTAL ACCOUNT 556 | 7,543 | 5 | 318 | 3 | 14 | 2 | 0 | 6,779 | 764 |
| 34 | ACCOUNT 557 | 20,155 | 15 | 944 | 10 | 41 | 6 | 1 | 20,143 | 12 |
| 35 | TOTAL OTHER PRODUCTION | 26,938 | 20 | 1,262 | 13 | 55 | 8 | 1 | 26,922 | 16 |
| 36 | PRODUCTION EXPENSE | 4,053,956 | 4,079 | 211,636 | 2,697 | 6,650 | 1,099 | 309 | 4,052,473 | 1,483 |
| 37 | UNIT POWER SALES | 27,871 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,871 |
| 38 | DALTON | 25,216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,216 |
| 39 | WHOLESALE BLOCK POWER SALES | 156,685 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 156,685 |
| 40 | TOTAL PRODUCTION EXPENSE | 4,263,728 | 4,079 | 211,636 | 2,697 | 6,650 | 1,099 | 309 | 4,052,473 | 211,255 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 3,954 | 2 | 206 | 438 | 1,491 | 403 | 18 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 7,122 | 4 | 372 | 791 | 2,688 | 722 | 32 |
| 43 | 562-STATION EXPENSE | 575 | 258 | 0 | 13 | 28 | 97 | 26 | 1 |
| 44 | 563-OVERHEAD LINES | 747 | 330 | 0 | 17 | 36 | 123 | 34 | 2 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (240) | 0 | (13) | (27) | (91) | (24) | (1) |
| 47 | 566-MISCELLANEOUS | 3,689 | 1,626 | 1 | 85 | 180 | 613 | 167 | 8 |
| 48 | 567-RENTS | 5,222 | 2,297 | 1 | 120 | 255 | 867 | 237 | 11 |
| 49 | TOTAL OPERATIONS | 34,577 | 15,347 | 8 | 800 | 1,701 | 5,788 | 1,565 | 71 |
| | MAINTENANCE | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 4,314 | 2 | 225 | 479 | 1,629 | 444 | 20 |
| 51 | 569-STRUCTURES | 1,614 | 721 | 0 | 38 | 80 | 271 | 73 | 3 |
| 52 | 570-STATION EXPENSE | 15,841 | 7,060 | 4 | 368 | 784 | 2,664 | 716 | 32 |
| 53 | 571-OVERHEAD LINES | 26,782 | 11,715 | 7 | 611 | 1,301 | 4,427 | 1,217 | 61 |
| 54 | 572-UNDERGROUND LINES | 20 | 10 | 0 | 0 | 1 | 3 | 1 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 50 | 0 | 3 | 6 | 20 | 5 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 23,870 | 13 | 1,245 | 2,651 | 9,014 | 2,456 | 116 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 39,217 | 21 | 2,045 | 4,352 | 14,802 | 4,021 | 187 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (14,149) | (8) | (738) | (1,570) | (5,341) | (1,452) | (68) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (2,042) | (1) | (106) | (227) | (770) | (207) | (9) |
| 61 | REMOVE DALTON EXPENSE | (6) | (4) | 0 | 0 | 0 | (1) | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | (25) | 0 | (1) | (2) | (8) | (2) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 22,997 | 12 | 1,200 | 2,553 | 8,682 | 2,360 | 110 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 22,997 | 12 | 1,200 | 2,553 | 8,682 | 2,360 | 110 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 5,026 | 4 | 736 | 686 | 1,184 | 199 | 8 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 7,373 | 8 | 385 | 778 | 2,567 | 627 | 26 |
| 70 | 582 - STATION EXPENSE | 2,063 | 910 | 1 | 48 | 101 | 343 | 93 | 5 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1,421 | 1 | 94 | 83 | 188 | 40 | 2 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 3,916 | 4 | 215 | 376 | 1,195 | 285 | 12 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 13,234 | 7 | 4,288 | 3,273 | 2,947 | 56 | 1 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2,385 | 1 | 193 | 82 | 51 | 1 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 11,615 | 11 | 885 | 975 | 2,384 | 506 | 20 |
| 77 | 589 - RENTS | 3,213 | 1,817 | 2 | 138 | 152 | 373 | 79 | 3 |
| 78 | TOTAL OPERATIONS | 90,764 | 47,697 | 39 | 6,982 | 6,506 | 11,232 | 1,886 | 77 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009.-- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 44 | 90 | 46 | 3 | 1 | 47 | 42 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 78 | 161 | 82 | 6 | 2 | 81 | 78 |
| 43 | 562-STATION EXPENSE | 575 | 3 | 6 | 3 | 0 | 0 | 3 | 3 |
| 44 | 563-OVERHEAD LINES | 747 | 4 | 7 | 4 | 0 | 0 | 4 | 3 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (3) | (5) | (3) | 0 | 0 | (3) | (3) |
| 47 | 566-MISCELLANEOUS | 3,689 | 18 | 37 | 19 | 1 | 0 | 21 | 16 |
| 48 | 567-RENTS | 5,222 | 26 | 52 | 27 | 2 | 1 | 30 | 23 |
| 49 | TOTAL OPERATIONS | 34,577 | 170 | 348 | 178 | 12 | 4 | 183 | 162 |
| | MAINTENANCE | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 48 | 97 | 51 | 4 | 1 | 55 | 44 |
| 51 | 569-STRUCTURES | 1,614 | 8 | 16 | 8 | 1 | 0 | 8 | 8 |
| 52 | 570-STATION EXPENSE | 15,841 | 78 | 159 | 82 | 6 | 2 | 81 | 77 |
| 53 | 571-OVERHEAD LINES | 26,782 | 131 | 264 | 141 | 9 | 3 | 161 | 114 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 1 | 1 | 1 | 0 | 0 | 1 | 1 |
| 56 | TOTAL MAINTENANCE | 54,161 | 266 | 537 | 283 | 20 | 6 | 306 | 244 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 436 | 885 | 461 | 32 | 10 | 489 | 406 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (158) | (320) | (166) | (11) | (3) | (177) | (146) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (22) | (46) | (24) | (2) | (1) | (23) | (22) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 256 | 519 | 271 | 19 | 6 | 289 | 238 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 256 | 519 | 271 | 19 | 6 | 289 | 238 |
| | DISTRIBUTION EXPENSE | | | | | | | | |
| | OPERATIONS | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 45 | 111 | 32 | 2 | 1 | 14 | 5 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 113 | 154 | 85 | 6 | 2 | 44 | 7 |
| 70 | 582 - STATION EXPENSE | 2,063 | 10 | 20 | 11 | 1 | 0 | 11 | 8 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 8 | 13 | 6 | 0 | 0 | 2 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 52 | 73 | 39 | 3 | 1 | 19 | 3 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 88 | 477 | 49 | 0 | 0 | 2 | 1 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 94 | 169 | 73 | 4 | 2 | 35 | 17 |
| 77 | 589 - RENTS | 3,213 | 15 | 26 | 11 | 1 | 0 | 5 | 3 |
| 78 | TOTAL OPERATIONS | 90,764 | 427 | 1,051 | 307 | 17 | 6 | 132 | 44 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 12 | 63 | 845 | 496 | 241 | 0 | 0 | 0 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 21 | 114 | 1,480 | 891 | 436 | 0 | 0 | 0 |
| 43 | 562-STATION EXPENSE | 575 | 1 | 4 | 53 | 32 | 16 | 0 | 0 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 1 | 5 | 75 | 42 | 20 | 0 | 0 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | (1) | (4) | (50) | (30) | (15) | 0 | 0 | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 5 | 26 | 363 | 205 | 99 | 0 | 0 | 0 |
| 48 | 567-RENTS | 5,222 | 7 | 37 | 516 | 291 | 139 | 0 | 0 | 0 |
| 49 | TOTAL OPERATIONS | 34,577 | 46 | 245 | 3,282 | 1,927 | 936 | 0 | 0 | 0 |
| | MAINTENANCE | | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 12 | 69 | 958 | 545 | 262 | 0 | 0 | 0 |
| 51 | 569-STRUCTURES | 1,614 | 2 | 12 | 150 | 89 | 44 | 0 | 0 | 0 |
| 52 | 570-STATION EXPENSE | 15,841 | 20 | 113 | 1,474 | 877 | 432 | 0 | 0 | 0 |
| 53 | 571-OVERHEAD LINES | 26,782 | 34 | 188 | 2,706 | 1,496 | 709 | 0 | 0 | 0 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 0 | 2 | 1 | 1 | 0 | 0 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 1 | 12 | 7 | 3 | 0 | 0 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 68 | 383 | 5,302 | 3,015 | 1,451 | 0 | 0 | 0 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 114 | 628 | 8,584 | 4,942 | 2,387 | 0 | 0 | 0 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (41) | (227) | (3,106) | (1,784) | (861) | 0 | 0 | 0 |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 17,788 | 14,245 | 0 | 0 | 0 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (6) | (33) | (424) | (255) | (125) | 0 | 0 | 0 |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | 0 | (4) | (3) | (1) | 0 | 0 | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 67 | 368 | 22,837 | 17,145 | 1,400 | 0 | 0 | 0 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 67 | 368 | 22,837 | 17,145 | 1,400 | 0 | 0 | 0 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 6 | 55 | 549 | 109 | 160 | 257 | 140 | 37 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 18 | 109 | 1,851 | 310 | 487 | 136 | 84 | 124 |
| 70 | 582 - STATION EXPENSE | 2,063 | 3 | 15 | 206 | 107 | 55 | 1 | 1 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 1 | 8 | 113 | 17 | 32 | 11 | 14 | 15 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 8 | 51 | 831 | 134 | 223 | 64 | 43 | 61 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 1,199 | 615 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 3 | 157 | 136 | 10 | 113 | 0 | 0 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 0 | 3 | 3 | 0 | 2 | 0 | 0 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 16 | 106 | 1,314 | 302 | 385 | 664 | 371 | 96 |
| 77 | 589 - RENTS | 3,213 | 2 | 17 | 205 | 47 | 60 | 104 | 58 | 15 |
| 78 | TOTAL OPERATIONS | 90,764 | 57 | 521 | 5,208 | 1,036 | 1,517 | 2,436 | 1,326 | 349 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | TRANSMISSION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 41 | 560-SUPERVISION | 8,906 | 7 | 428 | 5 | 17 | 2 | 0 | 8,901 | 5 |
| 42 | 561-LOAD DISPATCHING | 15,977 | 12 | 749 | 8 | 32 | 5 | 1 | 15,968 | 9 |
| 43 | 562-STATION EXPENSE | 575 | 0 | 27 | 0 | 1 | 0 | 0 | 575 | 0 |
| 44 | 563-OVERHEAD LINES | 747 | 1 | 38 | 0 | 1 | 0 | 0 | 747 | 0 |
| 45 | 564-UNDERGROUND LINES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | 565-TRANS. BY OTHERS | (539) | 0 | (25) | 0 | (1) | 0 | 0 | (539) | 0 |
| 47 | 566-MISCELLANEOUS | 3,689 | 3 | 184 | 2 | 7 | 1 | 0 | 3,687 | 2 |
| 48 | 567-RENTS | 5,222 | 4 | 262 | 3 | 10 | 1 | 0 | 5,219 | 3 |
| 49 | TOTAL OPERATIONS | 34,577 | 27 | 1,663 | 18 | 67 | 9 | 1 | 34,558 | 19 |
| | MAINTENANCE | | | | | | | | | |
| 50 | 568-SUPERVISION | 9,786 | 7 | 486 | 5 | 19 | 3 | 1 | 9,780 | 6 |
| 51 | 569-STRUCTURES | 1,614 | 1 | 76 | 1 | 3 | 0 | 0 | 1,613 | 1 |
| 52 | 570-STATION EXPENSE | 15,841 | 12 | 745 | 8 | 32 | 5 | 1 | 15,832 | 9 |
| 53 | 571-OVERHEAD LINES | 26,782 | 20 | 1,376 | 13 | 53 | 8 | 2 | 26,767 | 15 |
| 54 | 572-UNDERGROUND LINES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 55 | 573-MISCELLANEOUS | 118 | 0 | 6 | 0 | 0 | 0 | 0 | 118 | 0 |
| 56 | TOTAL MAINTENANCE | 54,161 | 40 | 2,690 | 27 | 107 | 16 | 4 | 54,130 | 31 |
| 57 | TOTAL TRANSMISSION EXPENSE | 88,738 | 67 | 4,353 | 45 | 174 | 25 | 5 | 88,688 | 50 |
| 58 | REMOVE INCREMENTAL RTP | (32,033) | (24) | (1,575) | (16) | (63) | (9) | (2) | (32,015) | (18) |
| 59 | ASSIGN INCREMENTAL RTP | 32,033 | 0 | 0 | 0 | 0 | 0 | 0 | 32,033 | 0 |
| 60 | REMOVE UPS EXPENSE | (4,578) | (3) | (215) | (2) | (9) | (1) | 0 | (4,575) | (3) |
| 61 | REMOVE DALTON EXPENSE | (6) | 0 | 0 | 0 | 0 | 0 | 0 | (6) | 0 |
| 62 | REMOVE WHOLESALE BLOCKS EXP. | (48) | 0 | (2) | 0 | 0 | 0 | 0 | (48) | 0 |
| 63 | TRANSMISSION EXPENSE | 84,106 | 40 | 2,561 | 27 | 102 | 15 | 3 | 84,077 | 29 |
| 64 | UNIT POWER SALES | 4,578 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,578 |
| 65 | DALTON | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 66 | WHOLESALE BLOCK POWER SALES | 48 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 48 |
| 67 | TOTAL TRANSMISSION EXPENSE | 88,738 | 40 | 2,561 | 27 | 102 | 15 | 3 | 84,077 | 4,661 |
| | DISTRIBUTION EXPENSE | | | | | | | | | |
| | OPERATIONS | | | | | | | | | |
| 68 | 580 - SUPERVISION & ENG. | 9,567 | 8 | 132 | 3 | 46 | 7 | 3 | 9,565 | 2 |
| 69 | 581 - LOAD DISPATCHING | 15,832 | 11 | 368 | 8 | 121 | 15 | 6 | 15,823 | 9 |
| 70 | 582 - STATION EXPENSE | 2,063 | 2 | 102 | 1 | 5 | 1 | 0 | 2,062 | 1 |
| 71 | 583 - OVERHEAD LINES | 2,110 | 6 | 23 | 1 | 9 | 1 | 1 | 2,110 | 0 |
| 72 | 584 - UNDERGROUND LINES | 7,856 | 8 | 166 | 4 | 56 | 7 | 3 | 7,852 | 4 |
| 73 | 585 - STREET LIGHTING | 1,814 | 0 | 0 | 0 | 0 | 0 | 0 | 1,814 | 0 |
| 74 | 586 - METER EXPENSE | 25,004 | 0 | 39 | 0 | 87 | 23 | 13 | 25,004 | 0 |
| 75 | 587 - CUST. INSTALLATION | 2,749 | 14 | 0 | 0 | 3 | 0 | 0 | 2,749 | 0 |
| 76 | 588 - MISCELLANEOUS | 20,556 | 26 | 363 | 9 | 92 | 12 | 5 | 20,551 | 5 |
| 77 | 589 - RENTS | 3,213 | 4 | 57 | 1 | 14 | 2 | 1 | 3,212 | 1 |
| 78 | TOTAL OPERATIONS | 90,764 | 79 | 1,250 | 27 | 433 | 68 | 32 | 90,742 | 22 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 7,072 | 5 | 533 | 541 | 1,283 | 275 | 11 |
| 80 | 591 - STRUCTURES | 709 | 316 | 0 | 16 | 35 | 119 | 32 | 1 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 4,056 | 2 | 212 | 449 | 1,526 | 415 | 21 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 41,777 | 30 | 2,773 | 2,429 | 5,539 | 1,171 | 45 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 7,160 | 7 | 394 | 688 | 2,185 | 520 | 21 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 1,998 | 2 | 153 | 204 | 573 | 105 | 3 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 2,492 | 1 | 807 | 616 | 554 | 10 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (257) | 0 | (20) | (22) | (53) | (11) | 0 |
| 88 | MAINTENANCE | 117,799 | 64,614 | 47 | 4,868 | 4,940 | 11,726 | 2,517 | 102 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 112,311 | 86 | 11,850 | 11,446 | 22,958 | 4,403 | 179 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2,977 | 2 | 220 | 99 | 59 | 5 | 0 |
| 91 | 902 - METER READING | 32,481 | 28,600 | 16 | 2,115 | 951 | 545 | 10 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 71,244 | 39 | 5,267 | 2,377 | 1,435 | 199 | 5 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 25,009 | 14 | 1,847 | 828 | 475 | 9 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 77 | 0 | 6 | 3 | 1 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 127,907 | 71 | 9,455 | 4,258 | 2,515 | 223 | 5 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 11,905 | 7 | 8,355 | 3,611 | 3,483 | 186 | 1 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 390 | 0 | 93 | 40 | 38 | 2 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 779 | 0 | 64 | 24 | 16 | 0 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 13,074 | 7 | 8,512 | 3,675 | 3,537 | 188 | 1 |
| | SALES | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 11,750 | 6 | 8,011 | 3,356 | 3,972 | 251 | 1 |
| 102 | 913 - ADVERTISING | 24 | 0 | 0 | 8 | 4 | 7 | 1 | 0 |
| 103 | TOTAL SALES | 32,100 | 11,750 | 6 | 8,019 | 3,360 | 3,979 | 252 | 1 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 52 | 92 | 39 | 2 | 1 | 19 | 7 |
| 80 | 591 - STRUCTURES | 709 | 4 | 7 | 4 | 0 | 0 | 4 | 3 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 46 | 91 | 49 | 3 | 1 | 50 | 38 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 240 | 391 | 172 | 10 | 4 | 68 | 12 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 95 | 133 | 72 | 5 | 2 | 35 | 5 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 24 | 38 | 17 | 1 | 0 | 1 | 1 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | 597 - METERS | 4,705 | 17 | 90 | 9 | 0 | 0 | 0 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (2) | (4) | (2) | 0 | 0 | (1) | 0 |
| 88 | MAINTENANCE | 117,799 | 476 | 838 | 360 | 21 | 8 | 176 | 66 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 903 | 1,889 | 667 | 38 | 14 | 308 | 110 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 2 | 10 | 2 | 0 | 0 | 1 | 0 |
| 91 | 902 - METER READING | 32,481 | 24 | 95 | 8 | 0 | 0 | 0 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 60 | 238 | 49 | 3 | 0 | 21 | 11 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 20 | 83 | 7 | 0 | 0 | 0 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 106 | 426 | 66 | 3 | 0 | 22 | 11 |
| | CUSTOMER ASSISTANCE | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 66 | 608 | 148 | 3 | 0 | 18 | 4 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 1 | 7 | 1 | 0 | 0 | 0 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 1 | 3 | 0 | 0 | 0 | 0 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 68 | 618 | 149 | 3 | 0 | 18 | 4 |
| | SALES | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 49 | 692 | 199 | 4 | 0 | 26 | 5 |
| 102 | 913 - ADVERTISING | 24 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 49 | 693 | 199 | 4 | 0 | 26 | 5 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 8 | 56 | 748 | 156 | 212 | 921 | 504 | 70 |
| 80 | 591 - STRUCTURES | 709 | 1 | 5 | 68 | 38 | 19 | 0 | 0 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 12 | 65 | 916 | 478 | 247 | 4 | 3 | 4 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 36 | 242 | 3,331 | 496 | 943 | 321 | 401 | 433 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 15 | 93 | 1,519 | 246 | 408 | 116 | 79 | 111 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 4 | 25 | 255 | 16 | 93 | 29 | 18 | 27 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 7,039 | 3,610 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 30 | 26 | 2 | 21 | 0 | 0 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | 0 | (2) | (29) | (7) | (9) | (15) | (8) | (2) |
| 88 | MAINTENANCE | 117,799 | 76 | 514 | 6,834 | 1,425 | 1,934 | 8,415 | 4,607 | 643 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 133 | 1,035 | 12,042 | 2,461 | 3,451 | 10,851 | 5,933 | 992 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 0 | 3 | 32 | 2 | 3 | 5 | 20 | 16 |
| 91 | 902 - METER READING | 32,481 | 0 | 30 | 26 | 2 | 18 | 0 | 0 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 6 | 76 | 1,307 | 91 | 77 | 144 | 617 | 494 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 0 | 26 | 23 | 2 | 16 | 50 | 217 | 174 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 1 | 0 | 0 | 0 | 1 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 6 | 135 | 1,389 | 97 | 114 | 199 | 855 | 684 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 1 | 87 | 602 | 107 | 52 | 124 | 527 | 422 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 0 | 1 | 7 | 1 | 1 | 8 | 40 | 31 |
| 99 | 910 - MISCELLANEOUS | 900 | 0 | 1 | 1 | 0 | 1 | 1 | 1 | 1 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 1 | 89 | 610 | 108 | 54 | 133 | 568 | 454 |
| | SALES | | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 1 | 65 | 823 | 151 | 39 | 180 | 772 | 619 |
| 102 | 913 - ADVERTISING | 24 | 0 | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 103 | TOTAL SALES | 32,100 | 1 | 65 | 825 | 151 | 39 | 180 | 772 | 619 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | MAINTENANCE | | | | | | | | | |
| 79 | 590 - SUPERVISION & ENG. | 12,891 | 25 | 186 | 7 | 53 | 7 | 3 | 12,888 | 3 |
| 80 | 591 - STRUCTURES | 709 | 1 | 34 | 0 | 2 | 0 | 0 | 709 | 0 |
| 81 | 592 - STATION EQUIPMENT | 9,184 | 7 | 454 | 5 | 21 | 3 | 1 | 9,179 | 5 |
| 82 | 593 - OVERHEAD LINES | 62,076 | 175 | 671 | 41 | 262 | 33 | 16 | 62,062 | 14 |
| 83 | 594 - UNDERGROUND LINES | 14,362 | 15 | 303 | 7 | 103 | 13 | 5 | 14,355 | 7 |
| 84 | 595 - LINE TRANSFORMERS | 3,678 | 3 | 55 | 2 | 27 | 3 | 1 | 3,678 | 0 |
| 85 | 596 - STREET LIGHTING | 10,649 | 0 | 0 | 0 | 0 | 0 | 0 | 10,649 | 0 |
| 86 | 597 - METERS | 4,705 | 0 | 7 | 0 | 16 | 4 | 3 | 4,705 | 0 |
| 87 | 598 - MISCELLANEOUS | (455) | (1) | (8) | 0 | (2) | 0 | 0 | (455) | 0 |
| 88 | MAINTENANCE | 117,799 | 225 | 1,702 | 62 | 482 | 63 | 29 | 117,770 | 29 |
| 89 | TOTAL DISTRIBUTION EXPENSE | 208,563 | 304 | 2,952 | 89 | 915 | 131 | 61 | 208,512 | 51 |
| | CUSTOMER ACCOUNTING EXPENSE | | | | | | | | | |
| 90 | 901 - SUPERVISION | 3,484 | 13 | 8 | 2 | 3 | 0 | 0 | 3,484 | 0 |
| 91 | 902 - METER READING | 32,481 | 0 | 7 | 0 | 26 | 4 | 4 | 32,481 | 0 |
| 92 | 903 - CUST. ACCTS. & COLLECT | 84,651 | 399 | 338 | 68 | 67 | 9 | 10 | 84,651 | 0 |
| 93 | 904 - UNCOLLECTIBLE EXPENSE | 29,000 | 140 | 6 | 24 | 23 | 3 | 4 | 29,000 | 0 |
| 94 | 905 - MISCELLANEOUS | 89 | 0 | 0 | 0 | 0 | 0 | 0 | 89 | 0 |
| 95 | TOTAL CUSTOMER ACCOUNTING | 149,705 | 552 | 359 | 94 | 119 | 16 | 18 | 149,705 | 0 |
| | CUSTOMER ASSISTANCE | | | | | | | | | |
| 96 | 907 - SUPERVISION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97 | 908 - CUSTOMER ASSISTANCE | 31,391 | 454 | 254 | 78 | 163 | 55 | 70 | 31,391 | 0 |
| 98 | 909 - INF. & INST. ADVER. | 673 | 5 | 3 | 1 | 2 | 0 | 1 | 673 | 0 |
| 99 | 910 - MISCELLANEOUS | 900 | 5 | 0 | 1 | 1 | 0 | 0 | 900 | 0 |
| 100 | TOTAL CUSTOMER ASSISTANCE | 32,964 | 464 | 257 | 80 | 166 | 55 | 71 | 32,964 | 0 |
| | SALES | | | | | | | | | |
| 101 | 912 - DEMO. & SELLING | 32,076 | 337 | 356 | 58 | 185 | 74 | 94 | 32,076 | 0 |
| 102 | 913 - ADVERTISING | 24 | 0 | 1 | 0 | 0 | 0 | 0 | 24 | 0 |
| 103 | TOTAL SALES | 32,100 | 337 | 357 | 58 | 185 | 74 | 94 | 32,100 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 37,241 | 22 | 1,943 | 4,135 | 14,057 | 3,776 | 169 |
| 105 | TRANSMISSION | 25,999 | 11,443 | 7 | 597 | 1,271 | 4,323 | 1,179 | 57 |
| 106 | DISTRIBUTION | 127,802 | 72,207 | 71 | 5,500 | 6,060 | 14,825 | 3,147 | 125 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 45,855 | 25 | 3,390 | 1,527 | 902 | 80 | 2 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 6,324 | 3 | 4,117 | 1,777 | 1,711 | 91 | 0 |
| 109 | SALES | 20,124 | 7,367 | 4 | 5,027 | 2,106 | 2,494 | 158 | 1 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 180,437 | 132 | 20,574 | 16,876 | 38,312 | 8,431 | 354 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (430) | 0 | (29) | (56) | (180) | (50) | (2) |
| 112 | RETAIL DOCKET | 1,723 | 660 | 0 | 45 | 85 | 277 | 77 | 3 |
| 113 | RETAIL NON-DOCKET | 2,383 | 1,173 | 1 | 75 | 117 | 355 | 90 | 4 |
| 114 | RETAIL OTHER | 3,749 | 1,672 | 1 | 87 | 186 | 631 | 169 | 8 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 3,075 | 2 | 178 | 332 | 1,083 | 286 | 13 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 21,145 | 12 | 1,103 | 2,348 | 7,981 | 2,144 | 96 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 204,657 | 146 | 21,855 | 19,556 | 47,376 | 10,861 | 463 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 204,657 | 146 | 21,855 | 19,556 | 47,376 | 10,861 | 463 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 2,159 | 1 | 109 | 256 | 955 | 294 | 12 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 2,159 | 1 | 109 | 256 | 955 | 294 | 12 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 1,887,148 | 1,076 | 126,156 | 204,818 | 692,452 | 202,652 | 8,640 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 1,887,148 | 1,076 | 126,156 | 204,818 | 692,452 | 202,652 | 8,640 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 410 | 841 | 429 | 31 | 10 | 426 | 407 |
| 105 | TRANSMISSION | 25,999 | 128 | 258 | 136 | 9 | 3 | 149 | 116 |
| 106 | DISTRIBUTION | 127,802 | 584 | 1,053 | 453 | 25 | 10 | 216 | 107 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 38 | 153 | 24 | 1 | 0 | 8 | 4 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 33 | 299 | 72 | 1 | 0 | 9 | 2 |
| 109 | SALES | 20,124 | 31 | 434 | 125 | 3 | 0 | 16 | 3 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 1,224 | 3,038 | 1,239 | 70 | 23 | 824 | 639 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (5) | (10) | (6) | (1) | 0 | (5) | (4) |
| 112 | RETAIL DOCKET | 1,723 | 8 | 15 | 9 | 1 | 0 | 8 | 7 |
| 113 | RETAIL NON-DOCKET | 2,383 | 11 | 22 | 11 | 1 | 0 | 9 | 8 |
| 114 | RETAIL OTHER | 3,749 | 18 | 38 | 19 | 1 | 0 | 19 | 18 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 32 | 65 | 33 | 2 | 0 | 31 | 29 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 233 | 477 | 244 | 18 | 5 | 242 | 231 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 1,489 | 3,580 | 1,516 | 90 | 28 | 1,097 | 899 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 1,489 | 3,580 | 1,516 | 90 | 28 | 1,097 | 899 |
| | O&M ADJUSTMENTS | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 28 | 47 | 29 | 3 | 1 | 38 | 34 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 28 | 47 | 29 | 3 | 1 | 38 | 34 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 20,529 | 38,070 | 21,163 | 2,105 | 466 | 25,945 | 22,602 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 20,529 | 38,070 | 21,163 | 2,105 | 466 | 25,945 | 22,602 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 108 | 598 | 7,740 | 4,657 | 2,281 | 0 | 0 | 0 |
| 105 | TRANSMISSION | 25,999 | 33 | 184 | 2,557 | 1,447 | 696 | 0 | 0 | 0 |
| 106 | DISTRIBUTION | 127,802 | 98 | 656 | 8,170 | 1,878 | 2,394 | 4,131 | 2,308 | 597 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 2 | 48 | 498 | 35 | 41 | 71 | 307 | 245 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 0 | 43 | 295 | 52 | 26 | 64 | 275 | 220 |
| 109 | SALES | 20,124 | 1 | 41 | 517 | 95 | 24 | 113 | 484 | 388 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 242 | 1,570 | 19,777 | 8,164 | 5,462 | 4,379 | 3,374 | 1,450 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (1) | (7) | (138) | (100) | (22) | (11) | (7) | (6) |
| 112 | RETAIL DOCKET | 1,723 | 2 | 11 | 212 | 154 | 34 | 17 | 11 | 8 |
| 113 | RETAIL NON-DOCKET | 2,383 | 3 | 15 | 198 | 97 | 57 | 21 | 12 | 4 |
| 114 | RETAIL OTHER | 3,749 | 5 | 27 | 347 | 209 | 102 | 0 | 0 | 0 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 9 | 46 | 619 | 360 | 171 | 27 | 16 | 6 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 61 | 339 | 4,394 | 2,644 | 1,295 | 0 | 0 | 0 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 312 | 1,955 | 24,790 | 11,168 | 6,928 | 4,406 | 3,390 | 1,456 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 312 | 1,955 | 24,790 | 11,168 | 6,928 | 4,406 | 3,390 | 1,456 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 8 | 43 | 1,018 | 874 | 144 | 40 | 26 | 32 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 8 | 43 | 1,018 | 874 | 144 | 40 | 26 | 32 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 5,887 | 30,886 | 677,726 | 542,595 | 108,103 | 33,657 | 23,060 | 21,240 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 5,887 | 30,886 | 677,726 | 542,595 | 108,103 | 33,657 | 23,060 | 21,240 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.20 - ANALYSIS OF OPERATIONS & MAINTENANCE EXPENSE (AMOUNTS IN THOUSANDS)

| LINE NO. | OPER. & MAINT. EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | ADMIN. & GENERAL EXPENSES | | | | | | | | | |
| | A & G EXPENSES EXCL ACCT 928 | | | | | | | | | |
| 104 | PRODUCTION | 83,549 | 63 | 3,915 | 42 | 170 | 24 | 6 | 83,501 | 48 |
| 105 | TRANSMISSION | 25,999 | 19 | 1,298 | 13 | 52 | 7 | 2 | 25,984 | 15 |
| 106 | DISTRIBUTION | 127,802 | 160 | 2,255 | 59 | 570 | 76 | 34 | 127,769 | 33 |
| 107 | CUSTOMER ACCOUNTING | 53,672 | 198 | 129 | 34 | 43 | 6 | 6 | 53,672 | 0 |
| 108 | CUSTOMER ASSISTANCE | 15,942 | 224 | 124 | 39 | 80 | 27 | 34 | 15,942 | 0 |
| 109 | SALES | 20,124 | 211 | 224 | 36 | 116 | 46 | 59 | 20,124 | 0 |
| 110 | TOTAL A & G EXP EXCL ACCT 928 | 327,088 | 875 | 7,945 | 223 | 1,031 | 186 | 141 | 326,992 | 96 |
| | ACCOUNT 928 - REGULATORY COM | | | | | | | | | |
| 111 | FERC DOCKET | (1,121) | (2) | (47) | 0 | (2) | 0 | 0 | (1,121) | 0 |
| 112 | RETAIL DOCKET | 1,723 | 3 | 72 | 1 | 3 | 0 | 0 | 1,723 | 0 |
| 113 | RETAIL NON-DOCKET | 2,383 | 2 | 87 | 1 | 7 | 1 | 0 | 2,382 | 1 |
| 114 | RETAIL OTHER | 3,749 | 3 | 176 | 2 | 8 | 1 | 0 | 3,747 | 2 |
| 115 | TOTAL ACCOUNT 928 | 6,733 | 6 | 288 | 4 | 16 | 2 | 0 | 6,731 | 2 |
| 116 | SOUTHERN NUCLEAR A&G | 47,436 | 36 | 2,223 | 24 | 96 | 14 | 3 | 47,408 | 28 |
| 117 | ADMINISTRATIVE & GENERAL | 381,257 | 917 | 10,456 | 251 | 1,143 | 202 | 144 | 381,131 | 126 |
| 118 | UNIT POWER SALES | 4,362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,362 |
| 119 | DALTON | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 902 |
| 120 | WHOLESALE BLOCK POWER SALES | 8,666 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,666 |
| 121 | TOTAL ADMIN. & GENERAL | 395,187 | 917 | 10,456 | 251 | 1,143 | 202 | 144 | 381,131 | 14,056 |
| | O&M ADJUSTMENTS | | | | | | | | | |
| 122 | EPRI EXPENSE | 6,512 | 8 | 336 | 4 | 10 | 2 | 1 | 6,512 | 0 |
| 123 | TOTAL O&M ADJUSTMENTS | 6,512 | 8 | 336 | 4 | 10 | 2 | 1 | 6,512 | 0 |
| 124 | OPERATIONS & MAINTENANCE EXP. | 4,949,163 | 6,700 | 228,914 | 3,300 | 9,290 | 1,593 | 701 | 4,947,474 | 1,689 |
| 125 | UNIT POWER SALES | 36,811 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,811 |
| 126 | DALTON | 26,124 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,124 |
| 127 | WHOLESALE BLOCK POWER SALES | 165,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,399 |
| 128 | TOTAL OPER. & MAINT. EXPENSE | 5,177,497 | 6,700 | 228,914 | 3,300 | 9,290 | 1,593 | 701 | 4,947,474 | 230,023 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Direct offset to Fuel Revenues from Schedule 2.10. |
| 2 | (B) | Allocated per Energy at Generation from Schedule 2.60. |
| 3 | (C) | Allocated per Variable O&M and Production Demand Component from Schedule 2.20. |
| 4 | (D) | Direct assignment of incremental RTP costs. |
| 5 | (E) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | |
| 7 | (F) | Direct assignment to City of Dalton. |
| 8 | (F) | |
| 9 | (G) | Direct assignment to Unit Power Sales. |
| 10 | (G) | |
| 12 | (H) | Allocated per Level A demand allocator from Schedule 2.60. |
| 13 | (G) | |
| 14 | (F) | |
| 15 | (E) | |
| 18 | (G) | |
| 19 | (F) | |
| 20 | (E) | |
| 22 | (H) | |
| 23 | (B) | |
| 25 | (G) | |
| 26 | (F) | |
| 27 | (E) | |
| 29 | (H) | |
| 30 | (G) | |
| 31 | (F) | |
| 32 | (E) | |
| 34 | (I) | Allocated per Total Generation and Purchased Power demand components. |
| 37 | (G) | |
| 38 | (F) | |
| 39 | (E) | |
| 41 | (J) | Allocated per the sum of Transmission Accounts 561 through 567. |
| 42 | (K) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 43 | (L) | Allocated per the sum of Transmission Accounts 350 - Substations, 352, and 353 from Schedule 2.00. |
| 44 | (M) | Allocated per the sum of Transmission Accounts 354, 355, and 356 from Schedule 2.00. |
| 45 | (N) | Allocated per the sum of Transmission Accounts 357 and 358 from Schedule 2.00. |
| 46 | (K) | |
| 47 | (O) | Allocated per Total Transmission Gross Plant from Schedule 2.00. |
| 48 | (P) | Allocated per Total Transmission Gross Plant less Step-up Substations from Schedule 2.00. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 50 | (Q) | Allocated per the sum of Transmission Accounts 569 through 573. |
| 51 | (L) | |
| 52 | (L) | |
| 53 | (M) | |
| 54 | (N) | |
| 55 | (O) | |
| 58 | (R) | Allocated per total Transmission Operations and Maintenance Expense, excluding UPS, Wholesale Blocks and Dalton. |
| 59 | (D) | |
| 60 | (K) | |
| 61 | (K) | |
| 62 | (K) | |
| 64 | (G) | |
| 65 | (F) | |
| 66 | (E) | |
| 68 | (S) | Allocated per the sum of Distribution Accounts 581 through 589. |
| 69 | (T) | Allocated per Level F demand allocator from Schedule 2.60. |
| 70 | (U) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 71 | (V) | Allocated per the sum of Distribution Accounts 364 and 365 from Schedule 2.00. |
| 72 | (W) | Allocated per the sum of Distribution Accounts 366 and 367 from Schedule 2.00. |
| 73 | (X) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 74 | (Y) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 75 | (Z) | Direct assignment to rate or rate group. |
| 76 | (AA) | Allocated per Total Distribution Gross Plant from Schedule 2.00. |
| 77 | (AA) | |
| 79 | (AB) | Allocated per the sum of Distribution Accounts 591 through 598. |
| 80 | (AC) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 81 | (U) | |
| 82 | (V) | |
| 83 | (W) | |
| 84 | (AD) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 85 | (X) | |
| 86 | (Y) | |
| 87 | (AA) | |
| 90 | (AE) | Allocated per Accounts 902 through 904. |
| 91 | (AF) | Allocated per Total Meters from Schedule 2.60. |
| 92 | (AG) | Allocated per Weighted Customers from Schedule 2.60. |
| 93 | (AH) | Allocated per Total Retail customers from Schedule 2.60. |
| 94 | (AE) | |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.20
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 96 | (AI) | Direct assignment provided by GPC to class and allocation to rate or rate group on number of customers within class. |
| 97 | (AH) | |
| 98 | (AH) | |
| 99 | (AH) | |
| 101 | (AH) | |
| 102 | (AH) | |
| 104 | (AJ) | Allocated per Production Gross Plant from Schedule 2.00. |
| 105 | (O) | |
| 106 | (AA) | |
| 107 | (AK) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 108 | (AL) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 109 | (AM) | Allocated per Sales Expense from Schedule 2.20. |
| 111 | (AN) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 112 | (AN) | |
| 113 | (AO) | Allocated per Total Gross Plant from Schedule 2.00 less Total Accumulated Provision for Depreciation from Schedule 2.01. |
| 114 | (AJ) | |
| 116 | (H) | |
| 118 | (G) | |
| 119 | (F) | |
| 120 | (E) | |
| 122 | (AP) | Allocated per 80% Retail MWH Sales and 20% Retail Revenue from Sales. |
| 125 | (G) | |
| 126 | (F) | |
| 127 | (E) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 132,834 | 78 | 6,931 | 14,748 | 50,140 | 13,469 | 602 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 132,834 | 78 | 6,931 | 14,748 | 50,140 | 13,469 | 602 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 1,845 | 1 | 96 | 205 | 697 | 190 | 9 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 2,564 | 2 | 134 | 285 | 968 | 260 | 12 |
| 8 | OTHER SUBSTATIONS | 25,007 | 11,139 | 7 | 581 | 1,237 | 4,205 | 1,131 | 51 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 13,703 | 9 | 715 | 1,522 | 5,173 | 1,391 | 63 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 5,467 | 3 | 285 | 607 | 2,063 | 556 | 25 |
| 11 | ACCOUNT 355 | 13,239 | 5,698 | 3 | 297 | 633 | 2,157 | 604 | 33 |
| 12 | ACCOUNT 356 | 22,688 | 9,880 | 6 | 516 | 1,097 | 3,736 | 1,032 | 52 |
| 13 | ACCOUNT 357 | 61 | 29 | 0 | 1 | 3 | 10 | 3 | 0 |
| 14 | ACCOUNT 358 | 180 | 81 | 0 | 4 | 9 | 30 | 8 | 0 |
| 15 | ACCOUNT 359 | 6 | 4 | 0 | 0 | 0 | 1 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 36,707 | 22 | 1,914 | 4,076 | 13,867 | 3,784 | 182 |
| 17 | REMOVE UPS B-1 | (53) | (26) | 0 | (1) | (3) | (9) | (2) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (3,850) | (2) | (201) | (428) | (1,454) | (391) | (17) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 32,831 | 20 | 1,712 | 3,645 | 12,404 | 3,391 | 165 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 32,831 | 20 | 1,712 | 3,645 | 12,404 | 3,391 | 165 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 371 | 0 | 27 | 12 | 7 | 0 | 0 |
| 25 | ACCOUNT 361 | 2,623 | 1,167 | 1 | 61 | 129 | 439 | 118 | 6 |
| 26 | ACCOUNT 362 | 30,709 | 13,566 | 8 | 708 | 1,502 | 5,104 | 1,387 | 69 |
| 27 | ACCOUNT 364 | 26,430 | 20,127 | 13 | 1,415 | 906 | 1,466 | 269 | 10 |
| 28 | ACCOUNT 365 | 30,294 | 17,845 | 15 | 1,098 | 1,325 | 3,673 | 821 | 32 |
| 29 | ACCOUNT 366 | 6,388 | 3,190 | 3 | 175 | 309 | 983 | 230 | 9 |
| 30 | ACCOUNT 367 | 49,120 | 24,475 | 23 | 1,348 | 2,349 | 7,457 | 1,782 | 73 |
| 31 | ACCOUNT 368 | 41,756 | 22,648 | 26 | 1,736 | 2,319 | 6,508 | 1,193 | 32 |
| 32 | ACCOUNT 369 | 28,117 | 24,620 | 40 | 1,621 | 882 | 607 | 15 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 7,396 | 4 | 2,395 | 1,828 | 1,646 | 31 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 17 | 7 | 4 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 135,405 | 133 | 10,601 | 11,568 | 27,894 | 5,846 | 231 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 1,461 | 3,000 | 1,532 | 111 | 34 | 1,520 | 1,450 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 1,461 | 3,000 | 1,532 | 111 | 34 | 1,520 | 1,450 |
| | TRANSMISSION | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 21 | 42 | 22 | 1 | 0 | 24 | 19 |
| | SUBSTATIONS | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 28 | 58 | 30 | 2 | 1 | 29 | 28 |
| 8 | OTHER SUBSTATIONS | 25,007 | 123 | 252 | 129 | 9 | 3 | 128 | 121 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 151 | 310 | 159 | 11 | 4 | 157 | 149 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 60 | 123 | 63 | 5 | 1 | 64 | 59 |
| 11 | ACCOUNT 355 | 13,239 | 65 | 129 | 71 | 4 | 1 | 90 | 50 |
| 12 | ACCOUNT 356 | 22,688 | 111 | 223 | 120 | 8 | 3 | 141 | 94 |
| 13 | ACCOUNT 357 | 61 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 180 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 409 | 830 | 436 | 29 | 9 | 477 | 372 |
| 17 | REMOVE UPS B-1 | (53) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (42) | (87) | (44) | (3) | (1) | (44) | (42) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 367 | 742 | 392 | 26 | 8 | 433 | 330 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 367 | 742 | 392 | 26 | 8 | 433 | 330 |
| | DISTRIBUTION | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 25 | ACCOUNT 361 | 2,623 | 13 | 26 | 14 | 1 | 0 | 14 | 12 |
| 26 | ACCOUNT 362 | 30,709 | 155 | 305 | 162 | 11 | 3 | 167 | 126 |
| 27 | ACCOUNT 364 | 26,430 | 64 | 124 | 42 | 2 | 1 | 15 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 160 | 237 | 118 | 7 | 3 | 48 | 8 |
| 29 | ACCOUNT 366 | 6,388 | 43 | 60 | 32 | 2 | 1 | 14 | 2 |
| 30 | ACCOUNT 367 | 49,120 | 326 | 453 | 246 | 17 | 5 | 120 | 19 |
| 31 | ACCOUNT 368 | 41,756 | 274 | 431 | 198 | 6 | 5 | 11 | 11 |
| 32 | ACCOUNT 369 | 28,117 | 22 | 99 | 11 | 0 | 0 | 0 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 49 | 266 | 27 | 0 | 0 | 1 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 1,106 | 2,003 | 850 | 46 | 18 | 390 | 181 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 386 | 2,132 | 27,608 | 16,613 | 8,136 | 0 | 0 | 0 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 386 | 2,132 | 27,608 | 16,613 | 8,136 | 0 | 0 | 0 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 5 | 30 | 409 | 234 | 112 | 0 | 0 | 0 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 7 | 41 | 533 | 321 | 157 | 0 | 0 | 0 |
| 8 | OTHER SUBSTATIONS | 25,007 | 32 | 179 | 2,329 | 1,383 | 682 | 1 | 0 | 1 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 39 | 220 | 2,862 | 1,704 | 839 | 1 | 0 | 1 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 16 | 88 | 1,150 | 685 | 334 | 0 | 0 | 0 |
| 11 | ACCOUNT 355 | 13,239 | 17 | 91 | 1,429 | 741 | 342 | 0 | 0 | 0 |
| 12 | ACCOUNT 356 | 22,688 | 29 | 159 | 2,334 | 1,268 | 597 | 0 | 0 | 0 |
| 13 | ACCOUNT 357 | 61 | 0 | 0 | 6 | 3 | 2 | 0 | 0 | 0 |
| 14 | ACCOUNT 358 | 180 | 0 | 1 | 17 | 10 | 5 | 0 | 0 | 0 |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 106 | 589 | 8,208 | 4,645 | 2,231 | 1 | 0 | 1 |
| 17 | REMOVE UPS B-1 | (53) | 0 | 0 | (5) | (3) | (1) | 0 | 0 | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (11) | (62) | (801) | (482) | (236) | 0 | 0 | 0 |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 95 | 527 | 7,402 | 4,160 | 1,994 | 1 | 0 | 1 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 95 | 527 | 7,402 | 4,160 | 1,994 | 1 | 0 | 1 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 0 | 0 | 0 | 0 | 0 | 1 | 3 | 3 |
| 25 | ACCOUNT 361 | 2,623 | 3 | 19 | 251 | 140 | 71 | 1 | 0 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 39 | 217 | 3,064 | 1,598 | 824 | 14 | 9 | 13 |
| 27 | ACCOUNT 364 | 26,430 | 8 | 66 | 759 | 110 | 221 | 95 | 183 | 172 |
| 28 | ACCOUNT 365 | 30,294 | 25 | 158 | 2,343 | 352 | 656 | 202 | 182 | 224 |
| 29 | ACCOUNT 366 | 6,388 | 7 | 42 | 664 | 104 | 182 | 52 | 35 | 50 |
| 30 | ACCOUNT 367 | 49,120 | 53 | 316 | 5,215 | 850 | 1,394 | 397 | 270 | 380 |
| 31 | ACCOUNT 368 | 41,756 | 45 | 288 | 2,899 | 185 | 1,055 | 330 | 209 | 304 |
| 32 | ACCOUNT 369 | 28,117 | 1 | 43 | 41 | 1 | 26 | 0 | 23 | 0 |
| 33 | ACCOUNT 370 | 13,967 | 1 | 88 | 76 | 5 | 63 | 0 | 0 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 10,742 | 5,509 | 0 |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 182 | 1,237 | 15,312 | 3,345 | 4,492 | 11,834 | 6,423 | 1,147 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PRODUCTION | | | | | | | | | |
| 1 | PRODUCTION | 298,010 | 224 | 13,965 | 150 | 605 | 87 | 21 | 297,837 | 173 |
| 2 | UNIT POWER SALES | 4,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,030 |
| 3 | DALTON | 2,682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,682 |
| 4 | WHOLESALE BLOCK POWER SALES | 25,456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,456 |
| 5 | TOTAL PRODUCTION DEPR. EXPENSE | 330,178 | 224 | 13,965 | 150 | 605 | 87 | 21 | 297,837 | 32,341 |
| | TRANSMISSION | | | | | | | | | |
| 6 | ACCOUNT 350 - EASEMENTS & ROW | 4,186 | 3 | 208 | 2 | 8 | 1 | 0 | 4,184 | 2 |
| | SUBSTATIONS | | | | | | | | | |
| 7 | LEVEL B-1 | 5,754 | 4 | 270 | 3 | 12 | 2 | 0 | 5,751 | 3 |
| 8 | OTHER SUBSTATIONS | 25,007 | 19 | 1,177 | 13 | 51 | 7 | 2 | 24,992 | 15 |
| 9 | TOTAL SUBSTATIONS | 30,761 | 23 | 1,447 | 16 | 63 | 9 | 2 | 30,743 | 18 |
| 10 | LINES: ACCOUNT 354 | 12,288 | 9 | 582 | 6 | 25 | 4 | 1 | 12,281 | 7 |
| 11 | ACCOUNT 355 | 13,239 | 10 | 730 | 6 | 26 | 4 | 1 | 13,232 | 7 |
| 12 | ACCOUNT 356 | 22,688 | 17 | 1,188 | 11 | 45 | 6 | 2 | 22,675 | 13 |
| 13 | ACCOUNT 357 | 61 | 0 | 3 | 0 | 0 | 0 | 0 | 61 | (0) |
| 14 | ACCOUNT 358 | 180 | 0 | 9 | 0 | 0 | 0 | 0 | 180 | (0) |
| 15 | ACCOUNT 359 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | 0 |
| 16 | TRANSMISSION DEPRECIATION EXP. | 83,408 | 62 | 4,167 | 41 | 167 | 24 | 6 | 83,362 | 46 |
| 17 | REMOVE UPS B-1 | (53) | 0 | (2) | 0 | 0 | 0 | 0 | (53) | 0 |
| 18 | REMOVE UPS OTHER TRANS. | (8,641) | (7) | (405) | (4) | (18) | (3) | (1) | (8,636) | (5) |
| 19 | TRANSMISSION DEPRECIATION EXP. | 74,714 | 55 | 3,760 | 37 | 149 | 21 | 5 | 74,673 | 41 |
| 20 | UNIT POWER SALES | 8,694 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,694 |
| 21 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 22 | WHOLESALE BLOCK POWER SALES | 343 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 343 |
| 23 | TOTAL TRANSMISSION DEPR. EXP. | 83,796 | 55 | 3,760 | 37 | 149 | 21 | 5 | 74,673 | 9,123 |
| | DISTRIBUTION | | | | | | | | | |
| 24 | ACCOUNT 360 | 427 | 2 | 0 | 0 | 0 | 0 | 0 | 427 | (0) |
| 25 | ACCOUNT 361 | 2,623 | 2 | 125 | 1 | 6 | 1 | 0 | 2,622 | 1 |
| 26 | ACCOUNT 362 | 30,709 | 23 | 1,519 | 15 | 71 | 10 | 3 | 30,692 | 17 |
| 27 | ACCOUNT 364 | 26,430 | 99 | 154 | 20 | 69 | 9 | 5 | 26,427 | 3 |
| 28 | ACCOUNT 365 | 30,294 | 58 | 472 | 18 | 173 | 22 | 9 | 30,284 | 10 |
| 29 | ACCOUNT 366 | 6,388 | 6 | 133 | 3 | 46 | 6 | 2 | 6,385 | 3 |
| 30 | ACCOUNT 367 | 49,120 | 50 | 1,040 | 25 | 351 | 44 | 18 | 49,096 | 24 |
| 31 | ACCOUNT 368 | 41,756 | 32 | 621 | 23 | 309 | 39 | 17 | 41,754 | 2 |
| 32 | ACCOUNT 369 | 28,117 | 24 | 10 | 4 | 20 | 3 | 4 | 28,117 | (0) |
| 33 | ACCOUNT 370 | 13,967 | 0 | 22 | 0 | 49 | 13 | 7 | 13,967 | 0 |
| 34 | ACCOUNT 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35 | ACCOUNT 372 | 30 | 1 | 0 | 0 | 0 | 0 | 0 | 30 | 0 |
| 36 | ACCOUNT 373 | 16,251 | 0 | 0 | 0 | 0 | 0 | 0 | 16,251 | (0) |
| 37 | TOTAL DISTRIBUTION DEPR. EXP. | 246,112 | 297 | 4,096 | 109 | 1,094 | 147 | 65 | 246,052 | 60 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 2,132 | 1 | 111 | 237 | 804 | 216 | 10 |
| 39 | TRANSMISSION | 2,304 | 1,013 | 1 | 53 | 113 | 383 | 105 | 5 |
| 40 | DISTRIBUTION | 18,818 | 10,632 | 10 | 810 | 892 | 2,183 | 463 | 18 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2,521 | 1 | 186 | 84 | 50 | 4 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 393 | 0 | 256 | 111 | 107 | 6 | 0 |
| 43 | SALES | 915 | 334 | 0 | 229 | 96 | 113 | 7 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 17,025 | 13 | 1,645 | 1,533 | 3,640 | 801 | 33 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 17,025 | 13 | 1,645 | 1,533 | 3,640 | 801 | 33 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 767 | 341 | 0 | 18 | 38 | 129 | 35 | 2 |
| 50 | TRANSMISSION | 405 | 179 | 0 | 9 | 20 | 67 | 18 | 1 |
| 51 | DISTRIBUTION | 2,658 | 1,503 | 1 | 114 | 126 | 308 | 65 | 3 |
| 52 | CUSTOMER ACCOUNTING | 416 | 357 | 0 | 26 | 12 | 7 | 1 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 56 | 0 | 36 | 16 | 15 | 1 | 0 |
| 54 | SALES | 129 | 49 | 0 | 32 | 14 | 16 | 1 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 2,485 | 1 | 235 | 226 | 542 | 121 | 6 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 320,581 | 245 | 21,124 | 31,720 | 94,620 | 23,628 | 1,037 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 320,581 | 245 | 21,124 | 31,720 | 94,620 | 23,628 | 1,037 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 9 | 0 | 0 | 1 | 3 | 1 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 22 | 0 | 2 | 2 | 5 | 1 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 35 | 0 | 2 | 3 | 8 | 2 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 19,500 | 12 | 1,018 | 2,165 | 7,361 | 1,977 | 88 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 30 | 0 | 1 | 3 | 10 | 3 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 22 | 0 | 2 | 2 | 5 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 235 | 0 | 23 | 21 | 51 | 11 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 19,787 | 12 | 1,044 | 2,191 | 7,427 | 1,992 | 88 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (19,507) | (12) | (1,018) | (2,166) | (7,364) | (1,978) | (88) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | (31) | 0 | (1) | (3) | (11) | (3) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | (24) | 0 | (2) | (2) | (5) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (256) | 0 | (25) | (23) | (55) | (12) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (19,818) | (12) | (1,046) | (2,194) | (7,435) | (1,994) | (89) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | |
| | GENERAL PLANT | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 23 | 48 | 25 | 2 | 1 | 24 | 23 |
| 39 | TRANSMISSION | 2,304 | 11 | 23 | 12 | 1 | 0 | 13 | 10 |
| 40 | DISTRIBUTION | 18,818 | 86 | 155 | 67 | 4 | 1 | 32 | 16 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 2 | 8 | 1 | 0 | 0 | 0 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 2 | 19 | 4 | 0 | 0 | 1 | 0 |
| 43 | SALES | 915 | 1 | 20 | 6 | 0 | 0 | 1 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 125 | 273 | 115 | 7 | 2 | 71 | 49 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 125 | 273 | 115 | 7 | 2 | 71 | 49 |
| | INTANGIBLE PLANT | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | |
| 49 | PRODUCTION | 767 | 4 | 8 | 4 | 0 | 0 | 4 | 4 |
| 50 | TRANSMISSION | 405 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 51 | DISTRIBUTION | 2,658 | 12 | 22 | 9 | 1 | 0 | 4 | 2 |
| 52 | CUSTOMER ACCOUNTING | 416 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 54 | SALES | 129 | 0 | 3 | 1 | 0 | 0 | 0 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 18 | 41 | 17 | 1 | 0 | 10 | 8 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 3,077 | 6,059 | 2,906 | 191 | 62 | 2,424 | 2,018 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 3,077 | 6,059 | 2,906 | 191 | 62 | 2,424 | 2,018 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 215 | 440 | 225 | 16 | 5 | 223 | 213 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 2 | 4 | 2 | 0 | 0 | 1 | 1 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 217 | 445 | 227 | 16 | 5 | 224 | 214 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (215) | (441) | (225) | (16) | (5) | (223) | (213) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (1) | 0 | 0 | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (2) | (4) | (2) | 0 | 0 | (1) | (1) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (217) | (446) | (227) | (16) | (5) | (224) | (214) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 6 | 34 | 443 | 266 | 130 | 0 | 0 | 0 |
| 39 | TRANSMISSION | 2,304 | 3 | 16 | 227 | 128 | 62 | 0 | 0 | 0 |
| 40 | DISTRIBUTION | 18,818 | 14 | 97 | 1,203 | 276 | 353 | 608 | 340 | 88 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 0 | 3 | 27 | 2 | 2 | 4 | 17 | 13 |
| 42 | CUSTOMER ASSISTANCE | 993 | 0 | 3 | 18 | 3 | 2 | 4 | 17 | 14 |
| 43 | SALES | 915 | 0 | 2 | 24 | 4 | 1 | 5 | 22 | 18 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 23 | 155 | 1,942 | 679 | 550 | 621 | 396 | 133 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 23 | 155 | 1,942 | 679 | 550 | 621 | 396 | 133 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 767 | 1 | 5 | 71 | 43 | 21 | 0 | 0 | 0 |
| 50 | TRANSMISSION | 405 | 1 | 3 | 40 | 23 | 11 | 0 | 0 | 0 |
| 51 | DISTRIBUTION | 2,658 | 2 | 14 | 170 | 39 | 50 | 86 | 48 | 12 |
| 52 | CUSTOMER ACCOUNTING | 416 | 0 | 0 | 4 | 0 | 0 | 1 | 2 | 2 |
| 53 | CUSTOMER ASSISTANCE | 140 | 0 | 0 | 3 | 0 | 0 | 1 | 2 | 2 |
| 54 | SALES | 129 | 0 | 0 | 3 | 1 | 0 | 1 | 3 | 2 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 4 | 22 | 291 | 106 | 82 | 89 | 55 | 18 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 690 | 4,073 | 52,555 | 24,903 | 15,254 | 12,545 | 6,874 | 1,299 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 690 | 4,073 | 52,555 | 24,903 | 15,254 | 12,545 | 6,874 | 1,299 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 0 | 2 | 1 | 1 | 1 | 0 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 0 | 4 | 2 | 1 | 1 | 0 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 57 | 313 | 4,053 | 2,439 | 1,194 | 0 | 0 | 0 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 0 | 6 | 4 | 2 | 0 | 0 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 0 | 3 | 1 | 1 | 1 | 1 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 0 | 2 | 27 | 10 | 8 | 8 | 5 | 2 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 57 | 315 | 4,089 | 2,454 | 1,205 | 9 | 6 | 2 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (57) | (313) | (4,055) | (2,440) | (1,195) | 0 | 0 | 0 |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | 0 | (6) | (4) | (2) | 0 | 0 | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | 0 | (3) | (1) | (1) | (1) | (1) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | 0 | (2) | (30) | (11) | (8) | (9) | (6) | (2) |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (57) | (315) | (4,094) | (2,456) | (1,206) | (10) | (7) | (2) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.30 - ANALYSIS OF DEPRECIATION EXPENSE AND ARO (AMOUNTS IN THOUSANDS)

| LINE NO. | DEPRECIATION EXPENSE | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL PLANT | | | | | | | | | |
| | GENERAL PLANT | | | | | | | | | |
| 38 | PRODUCTION | 4,780 | 4 | 224 | 2 | 10 | 1 | 0 | 4,777 | 3 |
| 39 | TRANSMISSION | 2,304 | 2 | 115 | 1 | 5 | 1 | 0 | 2,303 | 1 |
| 40 | DISTRIBUTION | 18,818 | 24 | 332 | 9 | 84 | 11 | 5 | 18,813 | 5 |
| 41 | CUSTOMER ACCOUNTING | 2,947 | 11 | 7 | 2 | 2 | 0 | 0 | 2,947 | 0 |
| 42 | CUSTOMER ASSISTANCE | 993 | 14 | 8 | 2 | 5 | 2 | 2 | 993 | 0 |
| 43 | SALES | 915 | 10 | 10 | 2 | 5 | 2 | 3 | 915 | 0 |
| 44 | GENERAL PLANT DEPRECIATION EXP. | 30,757 | 65 | 696 | 18 | 111 | 17 | 10 | 30,748 | 9 |
| 45 | UNIT POWER SALES | 693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 693 |
| 46 | DALTON | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 45 |
| 47 | WHOLESALE BLOCK POWER SALES | 470 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 470 |
| 48 | TOTAL GENERAL PLANT DEPR. EXP. | 31,965 | 65 | 696 | 18 | 111 | 17 | 10 | 30,748 | 1,217 |
| | INTANGIBLE PLANT | | | | | | | | | |
| | INTANGIBLE PLANT | | | | | | | | | |
| 49 | PRODUCTION | 767 | 1 | 36 | 0 | 2 | 0 | 0 | 767 | 0 |
| 50 | TRANSMISSION | 405 | 0 | 20 | 0 | 1 | 0 | 0 | 405 | 0 |
| 51 | DISTRIBUTION | 2,658 | 3 | 47 | 1 | 12 | 2 | 1 | 2,657 | 1 |
| 52 | CUSTOMER ACCOUNTING | 416 | 2 | 1 | 0 | 0 | 0 | 0 | 416 | 0 |
| 53 | CUSTOMER ASSISTANCE | 140 | 2 | 1 | 0 | 1 | 0 | 0 | 140 | 0 |
| 54 | SALES | 129 | 1 | 1 | 0 | 1 | 0 | 0 | 129 | 0 |
| 55 | TOTAL INTANGIBLE PLANT DEPR. EXP. | 4,515 | 9 | 106 | 1 | 17 | 2 | 1 | 4,514 | 1 |
| 56 | DEPRECIATION EXPENSE | 654,109 | 650 | 22,623 | 315 | 1,976 | 274 | 102 | 653,825 | 284 |
| 57 | UNIT POWER SALES | 13,417 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,417 |
| 58 | DALTON | 2,772 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,772 |
| 59 | WHOLESALE BLOCK POWER SALES | 26,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26,269 |
| 60 | TOTAL DEPRECIATION EXPENSE | 696,567 | 650 | 22,623 | 315 | 1,976 | 274 | 102 | 653,825 | 42,742 |
| | ASSET RETIREMENT OBLIGATION - ARO | | | | | | | | | |
| | ARO DEPRECIATION EXPENSE | | | | | | | | | |
| 61 | ARO DEPR. EXP. - PRODUCTION | 18 | 0 | 1 | 0 | 0 | 0 | 0 | 18 | 0 |
| 62 | ARO DEPR. EXP. - TRANSMISSION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 63 | ARO DEPR. EXP. - DISTRIBUTION | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| 64 | ARO DEPR. EXP. - GENERAL | 38 | 0 | 1 | 0 | 0 | 0 | 0 | 38 | 0 |
| 65 | TOTAL DEPRECIATION EXP. ARO | 60 | 0 | 2 | 0 | 0 | 0 | 0 | 60 | 0 |
| | ARO ACCRETION | | | | | | | | | |
| 66 | ARO ACCRETION - PRODUCTION | 43,749 | 33 | 2,050 | 22 | 89 | 13 | 3 | 43,724 | 25 |
| 67 | ARO ACCRETION - TRANSMISSION | 63 | 0 | 3 | 0 | 0 | 0 | 0 | 63 | 0 |
| 68 | ARO ACCRETION - DISTRIBUTION | 40 | 0 | 1 | 0 | 0 | 0 | 0 | 40 | 0 |
| 69 | ARO ACCRETION - GENERAL | 426 | 1 | 10 | 0 | 2 | 0 | 0 | 426 | 0 |
| 70 | TOTAL ARO ACCRETION | 44,278 | 34 | 2,064 | 22 | 91 | 13 | 3 | 44,253 | 25 |
| | ARO DEFERRAL / REG CREDITS | | | | | | | | | |
| 71 | ARO DEFERRAL - PRODUCTION | (43,767) | (33) | (2,051) | (22) | (89) | (13) | (3) | (43,742) | (25) |
| 72 | ARO DEFERRAL - TRANSMISSION | (65) | 0 | (3) | 0 | 0 | 0 | 0 | (65) | 0 |
| 73 | ARO DEFERRAL - DISTRIBUTION | (42) | 0 | (1) | 0 | 0 | 0 | 0 | (42) | 0 |
| 74 | ARO DEFERRAL - GENERAL | (464) | (1) | (11) | 0 | (2) | 0 | 0 | (464) | 0 |
| 75 | TOTAL ARO DEFERRAL / REG CREDITS | (44,338) | (34) | (2,066) | (22) | (91) | (13) | (3) | (44,313) | (25) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Level A demand allocator from Schedule 2.60. |
| 2 | (B) | Direct assignment to Unit Power Sales. |
| 3 | (C) | Direct assignment to City of Dalton. |
| 4 | (D) | Direct assignment to Wholesale Block Power Sales. |
| 6 | (E) | Allocated per Transmission Account 350 Land: Total Lines, from Schedule 2.00. |
| 7 | (F) | Allocated per Level B-1 demand allocator from Schedule 2.60. |
| 8 | (G) | Allocated per Transmission Accounts 352 & 353 less Level B-1 from Schedule 2.00. |
| 10 | (H) | Allocated per Transmission Account 354 from Schedule 2.00. |
| 11 | (I) | Allocated per Transmission Account 355 from Schedule 2.00. |
| 12 | (J) | Allocated per Transmission Account 356 from Schedule 2.00. |
| 13 | (K) | Allocated per Transmission Account 357 from Schedule 2.00. |
| 14 | (L) | Allocated per Transmission Account 358 from Schedule 2.00. |
| 15 | (M) | Allocated per Transmission Account 359 from Schedule 2.00. |
| 17 | (F) | |
| 18 | (N) | Allocated per Level B-2 demand allocator from Schedule 2.60. |
| 20 | (B) | |
| 21 | (C) | |
| 22 | (D) | |
| 24 | (O) | Allocated per Distribution Account 360 Land: Lines - Level F from Schedule 2.00. |
| 25 | (P) | Allocated per Distribution Account 361 from Schedule 2.00. |
| 26 | (Q) | Allocated per Distribution Account 362 from Schedule 2.00. |
| 27 | (R) | Allocated per Distribution Account 364 from Schedule 2.00. |
| 28 | (S) | Allocated per Distribution Account 365 from Schedule 2.00. |
| 29 | (T) | Allocated per Distribution Account 366 from Schedule 2.00. |
| 30 | (U) | Allocated per Distribution Account 367 from Schedule 2.00. |
| 31 | (V) | Allocated per Distribution Account 368 from Schedule 2.00. |
| 32 | (W) | Allocated per Distribution Account 369 from Schedule 2.00. |
| 33 | (X) | Allocated per Distribution Account 370 from Schedule 2.00. |
| 34 | (Y) | Allocated per Distribution Account 371 from Schedule 2.00. |
| 35 | (Z) | Allocated per Distribution Account 372 from Schedule 2.00. |
| 36 | (AA) | Allocated per Distribution Account 373 from Schedule 2.00. |
| 38 | (AB) | Allocated per Production Gross Plant from Schedule 2.00. |
| 39 | (AC) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 40 | (AD) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 41 | (AE) | Allocated per Customer Accounting Expense from Schedule 2.20. |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.30
ANALYSIS OF DEPRECIATION EXPENSE AND ARO

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service";

42 (AF) Allocated per Customer Assistance Expense from Schedule 2.20.
43 (AG) Allocated per Sales Expense from Schedule 2.20.
45 (B)
46 (C)
47 (D)
49 (AB)
50 (AC)
51 (AD)
52 (AE)
53 (AF)
54 (AG)
57 (B)
58 (C)
59 (D)
61 (A)
62 (AC)
63 (AD)
64 (AH) Allocated per General Gross Plant from Schedule 2.00.
66 (A)
67 (AC)
68 (AD)
69 (AH)
71 (A)
72 (AC)
73 (AD)
74 (AH)

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 22,490 | 13 | 1,173 | 2,497 | 8,489 | 2,280 | 102 |
| 2 | TRANSMISSION | 14,738 | 6,490 | 4 | 338 | 720 | 2,451 | 668 | 32 |
| 3 | DISTRIBUTION | 31,669 | 17,891 | 18 | 1,363 | 1,502 | 3,674 | 780 | 31 |
| 4 | NUCLEAR FUEL | 1,952 | 870 | 1 | 45 | 97 | 328 | 88 | 4 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 1,328 | 1 | 69 | 147 | 501 | 135 | 6 |
| 6 | GENERAL PLANT | 4,154 | 2,291 | 2 | 220 | 207 | 495 | 110 | 5 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 182 | 0 | 9 | 20 | 68 | 18 | 1 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 738 | 0 | 49 | 78 | 243 | 63 | 3 |
| 9 | PROPERTY TAX | 107,910 | 52,280 | 39 | 3,266 | 5,268 | 16,249 | 4,142 | 184 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 52,280 | 39 | 3,266 | 5,268 | 16,249 | 4,142 | 184 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 17,836 | 12 | 2,016 | 1,713 | 4,048 | 922 | 36 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 2,918 | 2 | 152 | 324 | 1,101 | 296 | 13 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 130 | 0 | 15 | 13 | 30 | 7 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 97 | 0 | 11 | 9 | 22 | 5 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 1,146 | 1 | 130 | 110 | 260 | 59 | 2 |
| 19 | PAYROLL TAX | 42,172 | 22,127 | 15 | 2,324 | 2,169 | 5,461 | 1,289 | 51 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 22,127 | 15 | 2,324 | 2,169 | 5,461 | 1,289 | 51 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 60,796 | 31 | 4,134 | 7,868 | 25,542 | 7,072 | 264 |
| 25 | MISCELLANEOUS LICENSES | 109 | 40 | 0 | 3 | 5 | 18 | 5 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 60,836 | 31 | 4,137 | 7,873 | 25,560 | 7,077 | 264 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 2 | 0 | 0 | 0 | 2 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 7 | 0 | 0 | 1 | 3 | 1 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 9 | 0 | 0 | 1 | 5 | 1 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 135,252 | 85 | 9,727 | 15,311 | 47,275 | 12,509 | 499 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 135,252 | 85 | 9,727 | 15,311 | 47,275 | 12,509 | 499 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (6,347) | (5) | (403) | (634) | (1,939) | (492) | (22) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (6,347) | (5) | (403) | (634) | (1,939) | (492) | (22) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 247 | 508 | 259 | 19 | 6 | 257 | 246 |
| 2 | TRANSMISSION | 14,738 | 72 | 146 | 77 | 5 | 2 | 84 | 66 |
| 3 | DISTRIBUTION | 31,669 | 145 | 261 | 112 | 6 | 2 | 54 | 26 |
| 4 | NUCLEAR FUEL | 1,952 | 10 | 20 | 10 | 1 | 0 | 10 | 9 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 15 | 30 | 15 | 1 | 0 | 15 | 14 |
| 6 | GENERAL PLANT | 4,154 | 17 | 37 | 16 | 1 | 0 | 10 | 7 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 2 | 4 | 2 | 0 | 0 | 2 | 2 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 7 | 15 | 7 | 1 | 0 | 7 | 6 |
| 9 | PROPERTY TAX | 107,910 | 515 | 1,021 | 498 | 34 | 10 | 439 | 376 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 515 | 1,021 | 498 | 34 | 10 | 439 | 376 |
| | PAYROLL TAX | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 128 | 319 | 132 | 4 | 0 | 96 | 76 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 32 | 66 | 34 | 2 | 1 | 33 | 32 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 1 | 2 | 1 | 0 | 0 | 1 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 1 | 2 | 1 | 0 | 0 | 1 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 8 | 21 | 8 | 0 | 0 | 6 | 5 |
| 19 | PAYROLL TAX | 42,172 | 170 | 410 | 176 | 6 | 1 | 137 | 114 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 170 | 410 | 176 | 6 | 1 | 137 | 114 |
| | REVENUE TAX | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 769 | 1,362 | 794 | 77 | 15 | 764 | 622 |
| 25 | MISCELLANEOUS LICENSES | 109 | 1 | 1 | 1 | 0 | 0 | 1 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 770 | 1,363 | 795 | 77 | 15 | 765 | 622 |
| | OTHER TAXES | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 1,455 | 2,794 | 1,469 | 117 | 26 | 1,341 | 1,112 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 1,455 | 2,794 | 1,469 | 117 | 26 | 1,341 | 1,112 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (62) | (122) | (60) | (4) | (1) | (52) | (44) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (62) | (122) | (60) | (4) | (1) | (52) | (44) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 65 | 361 | 4,674 | 2,813 | 1,377 | 0 | 0 | 0 |
| 2 | TRANSMISSION | 14,738 | 19 | 104 | 1,449 | 820 | 394 | 0 | 0 | 0 |
| 3 | DISTRIBUTION | 31,669 | 24 | 163 | 2,025 | 465 | 593 | 1,024 | 572 | 148 |
| 4 | NUCLEAR FUEL | 1,952 | 3 | 14 | 181 | 109 | 53 | 0 | 0 | 0 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 4 | 21 | 276 | 166 | 81 | 0 | 0 | 0 |
| 6 | GENERAL PLANT | 4,154 | 3 | 21 | 265 | 95 | 75 | 82 | 52 | 18 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 1 | 3 | 38 | 22 | 11 | 0 | 0 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 2 | 10 | 133 | 74 | 39 | 8 | 5 | 2 |
| 9 | PROPERTY TAX | 107,910 | 121 | 697 | 9,041 | 4,564 | 2,623 | 1,114 | 629 | 168 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 121 | 697 | 9,041 | 4,564 | 2,623 | 1,114 | 629 | 168 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 24 | 164 | 2,108 | 962 | 583 | 335 | 279 | 132 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 8 | 47 | 606 | 365 | 179 | 0 | 0 | 0 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 0 | 1 | 15 | 7 | 4 | 2 | 2 | 1 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 0 | 1 | 12 | 5 | 3 | 2 | 2 | 1 |
| 18 | OTHER EXCISE TAXES | 2,125 | 2 | 11 | 135 | 62 | 37 | 22 | 18 | 8 |
| 19 | PAYROLL TAX | 42,172 | 34 | 224 | 2,876 | 1,401 | 806 | 361 | 301 | 142 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 34 | 224 | 2,876 | 1,401 | 806 | 361 | 301 | 142 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 182 | 1,051 | 19,553 | 14,250 | 3,114 | (50) | 1,046 | 782 |
| 25 | MISCELLANEOUS LICENSES | 109 | 0 | 1 | 13 | 10 | 2 | 1 | 1 | 1 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 182 | 1,052 | 19,566 | 14,260 | 3,116 | (49) | 1,047 | 783 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 0 | 1 | 1 | 0 | 0 | 0 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 0 | 2 | 1 | 0 | 0 | 0 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 337 | 1,973 | 31,485 | 20,226 | 6,545 | 1,426 | 1,977 | 1,093 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 337 | 1,973 | 31,485 | 20,226 | 6,545 | 1,426 | 1,977 | 1,093 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (14) | (83) | (1,080) | (535) | (313) | (146) | (82) | (22) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (14) | (83) | (1,080) | (535) | (313) | (146) | (82) | (22) |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.40 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES (AMOUNTS IN THOUSANDS)

| LINE NO. | TAXES OTHER THAN INCOME TAXES | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROPERTY TAXES | | | | | | | | | |
| 1 | PRODUCTION | 50,453 | 38 | 2,364 | 25 | 102 | 15 | 4 | 50,424 | 29 |
| 2 | TRANSMISSION | 14,738 | 11 | 736 | 7 | 30 | 4 | 1 | 14,730 | 8 |
| 3 | DISTRIBUTION | 31,669 | 40 | 559 | 15 | 141 | 19 | 8 | 31,661 | 8 |
| 4 | NUCLEAR FUEL | 1,952 | 1 | 91 | 1 | 4 | 1 | 0 | 1,951 | 1 |
| 5 | COAL, OIL, AND GAS FUEL | 2,977 | 2 | 140 | 1 | 6 | 1 | 0 | 2,975 | 2 |
| 6 | GENERAL PLANT | 4,154 | 8 | 96 | 2 | 15 | 2 | 1 | 4,153 | 1 |
| 7 | PLANT HELD FOR FUTURE USE | 405 | 0 | 19 | 0 | 1 | 0 | 0 | 405 | 0 |
| 8 | MATERIALS & SUPPLIES | 1,562 | 2 | 63 | 1 | 4 | 1 | 0 | 1,561 | 1 |
| 9 | PROPERTY TAX | 107,910 | 102 | 4,068 | 52 | 303 | 43 | 14 | 107,860 | 50 |
| 10 | UNIT POWER SALES | 2,307 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,307 |
| 11 | DALTON | 229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 229 |
| 12 | WHOLESALE BLOCK POWER SALES | 1,696 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,696 |
| 13 | TOTAL PROPERTY TAX | 112,142 | 102 | 4,068 | 52 | 303 | 43 | 14 | 107,860 | 4,282 |
| | PAYROLL TAX | | | | | | | | | |
| 14 | FEDERAL OLD AGE BENEFITS | 33,079 | 88 | 906 | 20 | 96 | 16 | 12 | 33,063 | 16 |
| 15 | SO. NUCLEAR PAYROLL TAXES | 6,545 | 5 | 307 | 3 | 13 | 2 | 0 | 6,541 | 4 |
| 16 | FEDERAL UNEMPLOYMENT COMP | 242 | 1 | 7 | 0 | 1 | 0 | 0 | 242 | 0 |
| 17 | GEORGIA UNEMPLOYMENT COMP | 181 | 0 | 5 | 0 | 1 | 0 | 0 | 181 | 0 |
| 18 | OTHER EXCISE TAXES | 2,125 | 6 | 58 | 1 | 6 | 1 | 1 | 2,124 | 1 |
| 19 | PAYROLL TAX | 42,172 | 100 | 1,283 | 24 | 117 | 19 | 13 | 42,151 | 21 |
| 20 | UNIT POWER SALES | 386 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 386 |
| 21 | DALTON | 126 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 126 |
| 22 | WHOLESALE BLOCK POWER SALES | 1,237 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,237 |
| 23 | TOTAL PAYROLL TAXES | 43,921 | 100 | 1,283 | 24 | 117 | 19 | 13 | 42,151 | 1,770 |
| | REVENUE TAX | | | | | | | | | |
| 24 | MUNICIPAL GROSS RECEIPTS | 157,347 | 275 | 6,657 | 63 | 244 | 42 | 28 | 157,347 | 0 |
| 25 | MISCELLANEOUS LICENSES | 109 | 0 | 5 | 0 | 0 | 0 | 0 | 109 | 0 |
| 26 | TOTAL REVENUE TAXES | 157,456 | 275 | 6,662 | 63 | 244 | 42 | 28 | 157,456 | 0 |
| | OTHER TAXES | | | | | | | | | |
| 27 | GA. OCCUPATION TAX | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 0 |
| 28 | ALABAMA FRANCHISE TAX | 15 | 0 | 1 | 0 | 0 | 0 | 0 | 15 | 0 |
| 29 | TOTAL OTHER TAXES | 20 | 0 | 1 | 0 | 0 | 0 | 0 | 20 | 0 |
| 30 | TAXES OTHER THAN INC. TAXES | 307,558 | 477 | 12,014 | 139 | 664 | 104 | 55 | 307,487 | 71 |
| 31 | UNIT POWER SALES | 2,693 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,693 |
| 32 | DALTON | 355 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 355 |
| 33 | WHOLESALE BLOCK POWER SALES | 2,933 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,933 |
| 34 | TOTAL TAXES OTHER THAN INC. TAXES | 313,539 | 477 | 12,014 | 139 | 664 | 104 | 55 | 307,487 | 6,052 |
| | AMOR. OF INV. TAX CREDIT | | | | | | | | | |
| 35 | AMOR. OF INV. TAX CREDIT | (13,011) | (13) | (480) | (6) | (37) | (5) | (2) | (13,005) | (6) |
| 36 | UNIT POWER SALES | (280) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (280) |
| 37 | DALTON | (34) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (34) |
| 38 | WHOLESALE BLOCK POWER SALES | (397) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (397) |
| 39 | TOTAL AMOR. OF INV. TAX CREDIT | (13,722) | (13) | (480) | (6) | (37) | (5) | (2) | (13,005) | (717) |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.40
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

Where applicable or otherwise noted, all Unit Power Sales amounts, Wholesale Block Power Sales, and the City of Dalton amounts are assigned to "Total All Other Service"; remaining amounts are allocated as indicated in the footnotes.

| | | |
|---|---|---|
| 1 | (A) | Allocated per Production Gross Plant from Schedule 2.00. |
| 2 | (B) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 3 | (C) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 4 | (D) | Allocated per Level A demand allocator from Schedule 2.60. |
| 5 | (E) | Allocated per Total Fuel Inventory from Schedule 2.02. |
| 6 | (F) | Allocated per General Gross Plant from Schedule 2.00. |
| 7 | (G) | Allocated per Plant Held for Future Use from Schedule 2.03. |
| 8 | (H) | Allocated per Plant Materials and Supplies from Schedule 2.02. |
| 10 | (I) | Direct assignment to Unit Power Sales. |
| 11 | (J) | Direct assignment to City of Dalton. |
| 12 | (K) | Direct assignment to Wholesale Block Power Sales. |
| 14 | (L) | Allocated per Total Head Count allocator from Schedule 2.60. |
| 15 | (M) | Allocated per Production Salaries and Wages from Schedule 2.60. |
| 16 | (L) | |
| 17 | (L) | |
| 18 | (L) | |
| 20 | (I) | |
| 21 | (J) | |
| 22 | (K) | |
| 24 | (N) | Direct assignment to rate. |
| 25 | (O) | Allocated per Total Retail Revenue from Sales from Schedule 2.10. |
| 27 | (O) | |
| 28 | (P) | Allocated per Production and Transmission Gross Plant from Schedule 2.00. |
| 31 | (I) | |
| 32 | (J) | |
| 33 | (K) | |
| 35 | (Q) | Allocated per Total Gross Plant from Schedule 2.00. |
| 36 | (I) | |
| 37 | (J) | |
| 38 | (K) | |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 36,605,724 | 19,011 | 1,645,047 | 4,226,779 | 16,431,031 | 5,185,591 | 220,563 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 44,574,226 | 26,301 | 2,325,810 | 4,948,819 | 16,825,050 | 4,519,535 | 201,975 |
| 3 | LEVEL B-1 | 100,000,000 | 44,574,226 | 26,301 | 2,325,810 | 4,948,819 | 16,825,050 | 4,519,535 | 201,975 |
| 4 | LEVEL B-2 | 100,000,000 | 44,574,232 | 26,296 | 2,325,803 | 4,948,822 | 16,825,054 | 4,519,539 | 201,978 |
| 5 | LEVEL C | 100,000,000 | 44,615,428 | 26,319 | 2,327,955 | 4,953,393 | 16,840,263 | 4,523,718 | 202,161 |
| 6 | LEVEL D | 100,000,000 | 38,130,249 | 22,491 | 1,989,602 | 4,236,762 | 14,562,773 | 4,700,036 | 386,336 |
| 7 | LEVEL E | 100,000,000 | 39,693,972 | 23,405 | 2,071,210 | 4,410,412 | 15,159,785 | 4,771,038 | 402,165 |
| 8 | LEVEL F | 100,000,000 | 46,585,434 | 47,566 | 2,432,522 | 4,915,035 | 16,216,978 | 3,959,879 | 165,261 |
| 9 | LEVEL G | 100,000,000 | 51,296,915 | 52,381 | 2,678,738 | 5,412,134 | 17,728,942 | 3,282,419 | 79,740 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 50 | 0 | 25 | 21 | 183 | 118 | 4 |
| 11 | LEVELS F & G | 2,354,024 | 2,030,457 | 1,119 | 149,935 | 67,246 | 38,526 | 674 | 10 |
| 12 | LEVEL G | 2,353,093 | 2,030,437 | 1,119 | 149,925 | 67,229 | 38,391 | 576 | 7 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 2,030,487 | 1,119 | 149,950 | 67,250 | 38,574 | 694 | 11 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 990,870 | 1,653 | 31,641 | 11,674 | 4,164 | 100 | 2 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 0 | 14,995 | 14,500 | 15,193 | 522 | 8 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 1,080,837 | 1,729 | 80,034 | 24,906 | 4,476 | 15 | 2 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 0 | 21,058 | 17,269 | 13,761 | 53 | 4 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 187,111 | 312 | 19,531 | 8,928 | 3,846 | 87 | 1 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 0 | 6,477 | 7,701 | 13,181 | 428 | 3 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 362,123 | 579 | 55,526 | 20,727 | 4,349 | 13 | 1 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 0 | 14,817 | 13,690 | 12,556 | 50 | 1 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 2,030,487 | 1,119 | 113,425 | 35,979 | 8,842 | 129 | 2 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 0 | 36,525 | 31,271 | 29,732 | 565 | 8 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 2,030,488 | 1,119 | 149,950 | 67,249 | 38,574 | 694 | 10 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 2,030,507 | 1,119 | 150,102 | 67,744 | 40,911 | 5,672 | 144 |
| 27 | TOTAL METERS | 2,304,730 | 2,029,269 | 1,120 | 150,079 | 67,509 | 38,675 | 695 | 11 |
| 28 | RETAIL MWH SALES | 81,346,510 | 25,927,783 | 13,465 | 1,165,184 | 2,993,832 | 11,639,926 | 3,688,482 | 157,282 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 478,827 | 786,134 | 497,506 | 56,210 | 11,445 | 697,456 | 609,245 |
| | DEMAND BY LEVEL | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 490,371 | 1,006,583 | 513,935 | 37,134 | 11,457 | 509,947 | 486,595 |
| 3 | LEVEL B-1 | 100,000,000 | 490,371 | 1,006,583 | 513,935 | 37,134 | 11,457 | 509,947 | 486,595 |
| 4 | LEVEL B-2 | 100,000,000 | 490,370 | 1,006,584 | 513,936 | 37,136 | 11,452 | 509,953 | 486,592 |
| 5 | LEVEL C | 100,000,000 | 490,820 | 1,007,515 | 514,407 | 37,173 | 11,465 | 510,422 | 487,039 |
| 6 | LEVEL D | 100,000,000 | 492,364 | 859,770 | 596,915 | 20,754 | 9,813 | 1,216,321 | 31,001 |
| 7 | LEVEL E | 100,000,000 | 512,487 | 894,999 | 621,381 | 21,529 | 10,184 | 909,560 | 32,248 |
| 8 | LEVEL F | 100,000,000 | 710,722 | 969,566 | 539,511 | 38,713 | 11,703 | 278,922 | 41,198 |
| 9 | LEVEL G | 100,000,000 | 745,390 | 1,066,473 | 546,694 | 14,237 | 12,885 | 0 | 30,914 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 6 | 14 | 34 | 2 | 0 | 30 | 4 |
| 11 | LEVELS F & G | 2,354,024 | 1,663 | 6,711 | 543 | 2 | 4 | 17 | 13 |
| 12 | LEVEL G | 2,353,093 | 1,658 | 6,706 | 522 | 2 | 4 | 0 | 11 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 1,664 | 6,720 | 556 | 4 | 4 | 30 | 15 |
| | LEVEL G | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 307 | 732 | 31 | 1 | 0 | 0 | 6 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 364 | 1,820 | 331 | 1 | 3 | 0 | 5 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 502 | 1,402 | 25 | 0 | 0 | 0 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 476 | 3,413 | 184 | 0 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 232 | 662 | 30 | 1 | 0 | 0 | 6 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 356 | 1,662 | 320 | 1 | 3 | 0 | 5 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 403 | 1,344 | 25 | 0 | 0 | 0 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 437 | 3,223 | 177 | 0 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 813 | 1,945 | 60 | 3 | 0 | 7 | 9 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 851 | 4,775 | 496 | 2 | 4 | 23 | 6 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 1,664 | 6,720 | 556 | 5 | 4 | 30 | 15 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 1,721 | 6,777 | 1,392 | 80 | 4 | 600 | 300 |
| 27 | TOTAL METERS | 2,304,730 | 1,672 | 6,722 | 556 | 4 | 4 | 30 | 14 |
| 28 | RETAIL MWH SALES | 81,346,510 | 339,626 | 556,849 | 353,042 | 40,475 | 8,108 | 503,033 | 444,834 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 149,193 | 752,872 | 11,634,073 | 9,273,703 | 2,603,790 | 614,330 | 381,858 | 566,207 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 129,419 | 715,461 | 9,264,042 | 5,574,508 | 2,730,079 | 0 | 0 | 0 |
| 3 | LEVEL B-1 | 100,000,000 | 129,419 | 715,461 | 9,264,042 | 5,574,508 | 2,730,079 | 0 | 0 | 0 |
| 4 | LEVEL B-2 | 100,000,000 | 129,410 | 715,462 | 9,264,046 | 5,574,499 | 2,730,072 | 0 | 0 | 0 |
| 5 | LEVEL C | 100,000,000 | 129,528 | 716,123 | 9,272,610 | 5,487,576 | 2,732,595 | 0 | 0 | 0 |
| 6 | LEVEL D | 100,000,000 | 110,717 | 611,938 | 15,730,205 | 5,658,279 | 2,100,753 | 0 | 0 | 0 |
| 7 | LEVEL E | 100,000,000 | 115,236 | 637,014 | 14,398,691 | 4,782,025 | 2,186,893 | 0 | 0 | 0 |
| 8 | LEVEL F | 100,000,000 | 115,126 | 686,223 | 11,691,506 | 1,956,104 | 3,073,762 | 855,996 | 530,083 | 783,630 |
| 9 | LEVEL G | 100,000,000 | 126,785 | 755,703 | 7,713,593 | 341,367 | 2,932,181 | 942,660 | 583,751 | 862,972 |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 1 | 582 | 124 | 50 | 0 | 0 | 0 |
| 11 | LEVELS F & G | 2,354,024 | 27 | 2,144 | 1,687 | 41 | 1,307 | 4,091 | 17,588 | 14,093 |
| 12 | LEVEL G | 2,353,093 | 27 | 2,143 | 1,280 | 6 | 1,259 | 4,091 | 17,588 | 14,093 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 27 | 2,144 | 1,862 | 130 | 1,309 | 4,091 | 17,588 | 14,093 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 0 | 302 | 377 | 8 | 107 | 0 | 1,049 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 22 | 997 | 1,311 | 38 | 864 | 0 | 0 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 0 | 433 | 36 | 0 | 32 | 0 | 716 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 1 | 1,050 | 151 | 0 | 307 | 0 | 0 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 0 | 301 | 322 | 2 | 106 | 0 | 43 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 21 | 987 | 976 | 8 | 835 | 0 | 0 | 0 |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 0 | 431 | 33 | 0 | 32 | 0 | 147 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 1 | 1,023 | 123 | 0 | 302 | 0 | 0 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 567 | 501 | 32 | 157 | 0 | 0 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 27 | 1,577 | 1,361 | 98 | 1,152 | 0 | 0 | 0 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 0 | 0 | 0 | 0 | 0 | 4,091 | 17,588 | 14,093 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 27 | 2,144 | 1,862 | 130 | 1,309 | 4,091 | 17,588 | 14,093 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 160 | 2,162 | 37,240 | 2,600 | 2,183 | 4,091 | 17,588 | 14,093 |
| 27 | TOTAL METERS | 2,304,730 | 27 | 2,143 | 1,862 | 130 | 1,309 | 0 | 0 | 0 |
| 28 | RETAIL MWH SALES | 81,346,510 | 105,673 | 533,259 | 13,392,398 | 11,831,416 | 1,855,672 | 435,128 | 270,469 | 401,043 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | ENERGY AT GENERATION | 100,000,000 | 117,101 | 6,106,336 | 78,116 | 177,416 | 30,439 | 8,848 | 99,964,851 | 35,149 |
| | DEMAND BY LEVEL | | | | | | | | | |
| 2 | LEVEL A | 100,000,000 | 75,235 | 4,685,993 | 50,385 | 202,884 | 29,039 | 7,186 | 99,941,969 | 58,031 |
| 3 | LEVEL B-1 | 100,000,000 | 75,235 | 4,685,993 | 50,385 | 202,884 | 29,039 | 7,186 | 99,941,969 | 58,031 |
| 4 | LEVEL B-2 | 100,000,000 | 75,239 | 4,685,997 | 50,385 | 202,888 | 29,033 | 7,185 | 99,941,963 | 58,037 |
| 5 | LEVEL C | 100,000,000 | 75,312 | 4,690,329 | 50,435 | 203,074 | 29,059 | 7,193 | 99,941,912 | 58,088 |
| 6 | LEVEL D | 100,000,000 | 64,433 | 8,166,904 | 43,071 | 177,842 | 24,922 | 6,165 | 99,950,416 | 49,584 |
| 7 | LEVEL E | 100,000,000 | 66,998 | 7,964,861 | 44,844 | 185,092 | 25,906 | 6,432 | 99,948,367 | 51,633 |
| 8 | LEVEL F | 100,000,000 | 70,018 | 2,323,463 | 48,396 | 763,440 | 95,321 | 37,477 | 99,943,555 | 56,445 |
| 9 | LEVEL G | 100,000,000 | 77,109 | 1,675,949 | 53,298 | 840,551 | 104,948 | 41,271 | 100,000,000 | (0) |
| | AVERAGE NUMBER OF CUSTOMERS | | | | | | | | | |
| 10 | LEVELS B-2 THRU F | 1,443 | 0 | 187 | 0 | 4 | 1 | 2 | 1,442 | 1 |
| 11 | LEVELS F & G | 2,354,024 | 11,367 | 397 | 1,948 | 1,850 | 268 | 295 | 2,354,023 | 1 |
| 12 | LEVEL G | 2,353,093 | 11,367 | 295 | 1,948 | 1,849 | 267 | 293 | 2,353,093 | 0 |
| 13 | TOTAL ALL LEVELS | 2,354,536 | 11,367 | 482 | 1,948 | 1,853 | 268 | 295 | 2,354,535 | 1 |
| | LEVEL G | | | | | | | | | |
| 14 | PAD MOUNTED SINGLE PHASE | 1,043,966 | 619 | 63 | 49 | 175 | 9 | 27 | 1,043,966 | 0 |
| 15 | PAD MOUNTED THREE PHASE | 51,648 | 0 | 340 | 0 | 238 | 32 | 64 | 51,648 | 0 |
| 16 | OVERHEAD SINGLE PHASE | 1,198,765 | 2,179 | 10 | 479 | 867 | 27 | 58 | 1,198,765 | 0 |
| 17 | OVERHEAD THREE PHASE | 58,711 | 0 | 58 | 0 | 600 | 206 | 120 | 58,711 | 0 |
| | LEVEL G | | | | | | | | | |
| 18 | PAD MOUNTED SINGLE PHASE - WTD | 221,882 | 63 | 58 | 34 | 171 | 8 | 26 | 221,882 | 0 |
| 19 | PAD MOUNTED THREE PHASE - WTD | 33,484 | 0 | 200 | 0 | 229 | 29 | 63 | 33,484 | (0) |
| 20 | OVERHEAD SINGLE PHASE - WTD | 447,420 | 337 | 10 | 454 | 803 | 27 | 55 | 447,420 | 0 |
| 21 | OVERHEAD THREE PHASE - WTD | 47,305 | 0 | 48 | 0 | 558 | 182 | 117 | 47,305 | 0 |
| 22 | SINGLE PHASE METERED CUSTS | 2,195,386 | 0 | 82 | 0 | 1,023 | 35 | 169 | 2,195,386 | 0 |
| 23 | THREE PHASE METERED CUSTS | 110,063 | 0 | 400 | 0 | 830 | 233 | 126 | 110,062 | 1 |
| 24 | TOTAL UNMETERED CUSTS | 49,087 | 11,367 | 0 | 1,948 | 0 | 0 | 0 | 49,087 | 0 |
| 25 | TOTAL CUSTOMERS | 2,354,536 | 11,367 | 482 | 1,948 | 1,853 | 268 | 295 | 2,354,535 | 1 |
| 26 | WEIGHTED CUSTOMERS | 2,412,618 | 11,367 | 9,640 | 1,948 | 1,910 | 268 | 295 | 2,412,618 | 0 |
| 27 | TOTAL METERS | 2,304,730 | 0 | 482 | 0 | 1,853 | 268 | 295 | 2,304,729 | 1 |
| 28 | RETAIL MWH SALES | 81,346,510 | 82,943 | 4,397,765 | 55,330 | 125,664 | 21,562 | 6,268 | 81,346,510 | 0 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE R, RM (2) | RATE TOU-REO (3) | RATE GS (4) | RATE PLS (5) | RATE PLM (6) | RATE PLL (7) | RATE G (8) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 67,998 | 40 | 3,548 | 7,549 | 25,667 | 6,895 | 308 |
| 30 | TRANSMISSION | 34,239 | 9,362 | 5 | 489 | 1,039 | 3,534 | 961 | 45 |
| 31 | DISTRIBUTION | 112,430 | 60,545 | 46 | 6,388 | 6,170 | 12,376 | 2,374 | 96 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 57,478 | 32 | 4,249 | 1,913 | 1,130 | 100 | 2 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 7,901 | 4 | 5,143 | 2,220 | 2,137 | 114 | 1 |
| 34 | SALES | 25,240 | 9,237 | 5 | 6,305 | 2,642 | 3,129 | 198 | 1 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 212,521 | 132 | 26,122 | 21,533 | 47,973 | 10,642 | 453 |
| | HEADCOUNT | | - | | | | | | |
| 36 | PRODUCTION | 2,653 | 1,183 | 1 | 62 | 131 | 446 | 120 | 5 |
| 37 | TRANSMISSION | 976 | 431 | 0 | 22 | 48 | 162 | 44 | 2 |
| 38 | DISTRIBUTION | 2,387 | 1,349 | 1 | 103 | 113 | 277 | 59 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1,158 | 1 | 86 | 39 | 23 | 2 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 160 | 0 | 105 | 45 | 43 | 2 | 0 |
| 41 | SALES | 508 | 187 | 0 | 127 | 53 | 63 | 4 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 4,468 | 3 | 505 | 429 | 1,014 | 231 | 9 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE SCH (9) | RATE TOU-EO (10) | RATE TOU-GSD (11) | RATE TOU-SSD (12) | RATE TOU-MAM (13) | RATE TOU-MLM (14) | RATE TOU - SC (15) |
|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 748 | 1,536 | 784 | 57 | 17 | 778 | 742 |
| 30 | TRANSMISSION | 34,239 | 104 | 211 | 110 | 8 | 2 | 118 | 97 |
| 31 | DISTRIBUTION | 112,430 | 487 | 1,018 | 360 | 20 | 8 | 166 | 59 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 48 | 191 | 30 | 1 | 0 | 10 | 5 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 41 | 373 | 90 | 2 | 0 | 11 | 2 |
| 34 | SALES | 25,240 | 39 | 545 | 156 | 3 | 0 | 20 | 4 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 1,467 | 3,874 | 1,530 | 91 | 27 | 1,103 | 909 |
| | HEADCOUNT | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 13 | 27 | 14 | 1 | 0 | 14 | 13 |
| 37 | TRANSMISSION | 976 | 5 | 10 | 5 | 0 | 0 | 6 | 4 |
| 38 | DISTRIBUTION | 2,387 | 11 | 20 | 8 | 0 | 0 | 4 | 2 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 1 | 4 | 1 | 0 | 0 | 0 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 1 | 8 | 2 | 0 | 0 | 0 | 0 |
| 41 | SALES | 508 | 1 | 11 | 3 | 0 | 0 | 0 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 32 | 80 | 33 | 1 | 0 | 24 | 19 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE TOU-HLF (16) | RATE TOU-MB (17) | RATE RTP-DA (18) | RATE RTP-HA (19) | RATE SLM (20) | RATE OL GOVERNMENTAL (21) | RATE OL NON-GOV (22) | RATE EOL (23) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 197 | 1,091 | 14,132 | 8,504 | 4,165 | 0 | 0 | 0 |
| 30 | TRANSMISSION | 34,239 | 27 | 150 | 9,297 | 6,979 | 570 | 0 | 0 | 0 |
| 31 | DISTRIBUTION | 112,430 | 72 | 558 | 6,491 | 1,327 | 1,860 | 5,849 | 3,198 | 535 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 3 | 61 | 624 | 44 | 51 | 89 | 384 | 307 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 1 | 54 | 369 | 65 | 33 | 80 | 343 | 274 |
| 34 | SALES | 25,240 | 1 | 51 | 649 | 119 | 31 | 142 | 607 | 487 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 301 | 1,965 | 31,562 | 17,038 | 6,710 | 6,160 | 4,532 | 1,603 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 3 | 19 | 246 | 148 | 72 | 0 | 0 | 0 |
| 37 | TRANSMISSION | 976 | 1 | 7 | 96 | 54 | 26 | 0 | 0 | 0 |
| 38 | DISTRIBUTION | 2,387 | 2 | 12 | 153 | 35 | 45 | 77 | 43 | 11 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 0 | 1 | 13 | 1 | 1 | 2 | 8 | 6 |
| 40 | CUSTOMER ASSISTANCE | 405 | 0 | 1 | 7 | 1 | 1 | 2 | 7 | 6 |
| 41 | SALES | 508 | 0 | 1 | 13 | 2 | 1 | 3 | 12 | 10 |
| 42 | TOTAL HEADCOUNT | 8,287 | 6 | 41 | 528 | 241 | 146 | 84 | 70 | 33 |

GEORGIA POWER COMPANY
COST OF SERVICE STUDY FOR HISTORIC YEAR ENDED DECEMBER 31, 2009 -- 4-CP
SCHEDULE 2.60 - LINE ALLOCATOR TABLE

| LINE NO. | LINE ALLOCATORS | TOTAL ELECTRIC SYSTEM (1) | RATE UC (24) | RATE FPA (25) | RATE TC (26) | RATE APS, TOU-FS, IOP (27) | RATE SAS (28) | RATE OGS (29) | TOTAL RETAIL SERVICE (30) | TOTAL ALL OTHER SERVICE (31) |
|---|---|---|---|---|---|---|---|---|---|---|
| | SALARIES AND WAGES | | | | | | | | | |
| 29 | PRODUCTION | 152,550 | 115 | 7,149 | 77 | 310 | 44 | 11 | 152,462 | 88 |
| 30 | TRANSMISSION | 34,239 | 16 | 1,043 | 11 | 42 | 6 | 1 | 34,227 | 12 |
| 31 | DISTRIBUTION | 112,430 | 164 | 1,591 | 48 | 493 | 71 | 33 | 112,403 | 27 |
| 32 | CUSTOMER ACCOUNTING | 67,271 | 248 | 161 | 42 | 53 | 7 | 8 | 67,271 | 0 |
| 33 | CUSTOMER ASSISTANCE | 19,917 | 280 | 155 | 48 | 100 | 33 | 43 | 19,917 | 0 |
| 34 | SALES | 25,240 | 265 | 281 | 46 | 145 | 58 | 74 | 25,240 | 0 |
| 35 | TOTAL SALARIES AND WAGES | 411,649 | 1,088 | 10,380 | 272 | 1,143 | 219 | 170 | 411,520 | 129 |
| | HEADCOUNT | | | | | | | | | |
| 36 | PRODUCTION | 2,653 | 2 | 124 | 1 | 5 | 1 | 0 | 2,651 | 2 |
| 37 | TRANSMISSION | 976 | 1 | 49 | 0 | 2 | 0 | 0 | 975 | 1 |
| 38 | DISTRIBUTION | 2,387 | 3 | 42 | 1 | 11 | 1 | 1 | 2,386 | 1 |
| 39 | CUSTOMER ACCOUNTING | 1,357 | 5 | 3 | 1 | 1 | 0 | 0 | 1,357 | 0 |
| 40 | CUSTOMER ASSISTANCE | 405 | 6 | 3 | 1 | 2 | 1 | 1 | 405 | 0 |
| 41 | SALES | 508 | 5 | 6 | 1 | 3 | 1 | 1 | 508 | 0 |
| 42 | TOTAL HEADCOUNT | 8,287 | 22 | 227 | 5 | 24 | 4 | 3 | 8,282 | 5 |

GEORGIA POWER COMPANY
SECTION 2 - SCHEDULE 2.60
LINE ALLOCATOR TABLE

| | | |
|---|---|---|
| 1 | (A) | Level A Energy at Generation. |
| 2 | (B) | Level A Production Generation (demand component) -- 12-CP. |
| 3 | (C) | Level B-1 Step-up Substations (demand component) -- 12-CP. |
| 4 | (D) | Level B-2 Transmission Lines (demand component) -- 20% 12-CP, 80% 4-CP. |
| 5 | (E) | Level C Transmission Substations (demand component) -- 4-CP. |
| 6 | (F) | Level D Subtransmission Lines (demand component) -- 4-CP. |
| 7 | (G) | Level E Distribution Substations (demand component) -- 4-CP. |
| 8 | (H) | Level F Primary Distribution Lines (demand component) -- NCP. |
| 9 | (I) | Level G Line Transformers (demand component) -- NCP. |
| 10 | (J) | Average number of customers served at Levels B-2 through F. |
| 11 | (K) | Average number of customers served at Levels F and G. |
| 12 | (L) | Average number of customers served at Level G. |
| 14 | (M) | Average number of single phase padmount customers at Level G. |
| 15 | (N) | Average number of three phase padmount customers at Level G. |
| 16 | (O) | Average number of single phase overhead customers at Level G. |
| 17 | (P) | Average number of three phase overhead customers at Level G. |
| 18 | (Q) | Weighted number of single phase padmount customers, based upon average number of customers per transformer at Level G. |
| 19 | (R) | Weighted number of three phase padmount customers, based upon average number of customers per transformer at Level G. |
| 20 | (S) | Weighted number of single phase overhead customers, based upon average number of customers per transformer at Level G. |
| 21 | (T) | Weighted number of three phase overhead customers, based upon average number of customers per transformer at Level G. |
| 22 | (U) | Total number of single phase metered customers. |
| 23 | (V) | Total number of three phase metered customers. |
| 24 | (W) | Total number of unmetered customers. |
| 26 | (X) | Weighted customers for the allocation of Account 903 - Customer Accounting and Collections Expense. |
| 27 | (Y) | Total Meters for the allocation of Account 902 - Meter Reading Expense. |
| 28 | (Z) | Retail MWH sales to rate or rate group. |
| 29 | (AA) | Allocated per Total demand related Generation O&M Expenses from Schedule 2.20. |
| 30 | (AB) | Allocated per Total Transmission O&M Expense from Schedule 2.20. |
| 31 | (AC) | Allocated per Distribution O&M Expense from Schedule 2.20. |
| 32 | (AD) | Allocated per Customer Accounting Expense from Schedule 2.20. |
| 33 | (AE) | Allocated per Customer Assistance Expense from Schedule 2.20. |
| 34 | (AF) | Allocated per Sales Expense from Schedule 2.20. |
| 36 | (AG) | Allocated per Production Gross Plant from Schedule 2.00. |
| 37 | (AH) | Allocated per Transmission Gross Plant from Schedule 2.00. |
| 38 | (AI) | Allocated per Distribution Gross Plant from Schedule 2.00. |
| 39 | (AD) | |
| 40 | (AE) | |
| 41 | (AF) | |

**Georgia Power Company**
**Service Level Designation**
**and**
**Power Flow Diagram**

