

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost)
Recovery Clause with Generating)
Performance Incentive Factor)

Docket No. 970001-EI

Certificate of Service

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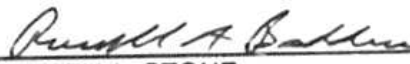
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970001-EI

ACTUAL MONTHLY FUEL FILING
MAY, 1997



A SOUTHERN COMPANY

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FPSC-RECORDS/REPORTING

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
May 1997 CURRENT MONTH**

	DOLLARS			KWH			CENTS/KWH					
	ACTUAL	ESTIMATED	DIFFERENCE	ACTUAL	ESTIMATED	DIFFERENCE	ACTUAL	EST.	DIFFERENCE			
			%			%			%			
1 Fuel Cost of System Net Generation (A1)	11,940,398	14,168,259	(2,227,861)	(15.72)	637,197,000	733,200,000	(96,003,000)	(13.09)	1,8739	1,9324	(0.06)	(3.03)
2 Nuclear Fuel Disposal Costs	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	11,940,398	14,168,259	(2,227,861)	(15.72)	637,197,000	733,200,000	(96,003,000)	(13.09)	1,8739	1,9324	(0.06)	(3.03)
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch. (Broker) (A8)	2,934,962	2,620,000	314,962	12.02	177,968,445	162,510,000	15,448,445	9.50	1,6493	1,8122	(0.04)	2.30
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	142,812	0	142,812	NA	10,651,147	0	10,651,147	NA	1,3389	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A9a)	143,981	209	143,772	68,790.43	7,695,737	10,000	7,685,737	76,857.37	1,8709	2,0900	(0.22)	(10.48)
12 TOTAL COST OF PURCHASED POWER	3,221,555	2,620,209	601,346	22.95	198,303,329	162,520,000	33,783,329	20.79	1,6411	1,6122	0.03	1.79
13 Total Available MWH (Line 5 + Line 12)	15,161,953	16,788,468	(1,626,515)	(9.69)	833,500,329	895,720,000	(62,219,671)	(8.95)	(1,6124)	(2,1233)	0.51	24.13
14 Fuel Cost of Economy Sales (A6)	(15,713)	(78,000)	62,287	79.86	(974,496)	(3,610,000)	2,635,504	73.45	NA	NA	NA	NA
15 Gain on Economy Sales (A6)	(1,581)	(10,400)	8,819	84.80	(2,041,245)	(42,190,000)	20,148,755	47.76	(1,6525)	(1,7587)	0.11	6.04
- 16 Fuel Cost of Unit Power Sales (A7)	(364,223)	(742,000)	377,777	50.91	(11,834,521)	(33,997,000)	22,162,379	65.19	(0,6470)	(1,6737)	1.03	61.34
17 Fuel Cost of Other Power Sales (A7)	(76,586)	(569,000)	492,434	86.54	(34,850,362)	(79,857,000)	45,006,638	56.36	(1,3144)	(1,7524)	0.44	24.99
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(458,083)	(1,399,400)	941,317	67.27	0	0	0	NA	NA	NA	NA	NA
19 Net Inadvertent Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	14,703,870	15,389,058	(685,188)	(4.45)	798,549,967	815,663,000	(17,213,033)	(2.11)	1,8411	1,8962	(0.05)	(2.39)
21 Net Unbilled Sales *	65,149	38,411	26,708	69.48	3,538,586	2,038,000	1,500,586	73.63	1,8411	1,8962	(0.05)	(2.39)
22 Company Use	813,145	885,854	(72,709)	(8.21)	44,168,237	46,985,000	(2,796,763)	(5.98)	1,8411	1,8962	(0.05)	(2.39)
23 T & D Losses	14,703,870	15,389,058	(685,188)	(4.45)	750,945,144	766,860,000	(15,914,856)	(2.09)	1,9580	2,0088	(0.05)	(2.43)
24 TERRITORIAL KWH SALES	473,953	519,687	(45,734)	(8.80)	25,742,924	27,551,000	(1,808,076)	(6.58)	1,8411	1,8962	(0.05)	(2.39)
25 Wholesale KWH Sales	14,199,806	14,836,185	(636,379)	(4.29)	725,202,220	739,309,000	(14,106,780)	(1.91)	1,9580	2,0088	(0.05)	(2.43)
26 Jurisdictional KWH Sales	1,0014	1,0014	0	0	0	0	0	0	1,0014	1,0014	0	0
26a Jurisdictional Loss Multiplier	14,219,686	14,836,956	(637,270)	(4.29)	725,202,220	739,309,000	(14,106,780)	(1.91)	1,9608	2,0088	(0.05)	(2.43)
27 Jurisdictional KWH Sales Adj. for Line Losses	(198,949)	(198,949)	0	0.00	725,202,220	739,309,000	(14,106,780)	(1.91)	(0,2734)	(0,2689)	(0.00)	1.86
28 TRUE-UP	14,020,737	14,658,007	(637,270)	(4.35)	725,202,220	739,309,000	(14,106,780)	(1.91)	1,9334	1,9827	(0.05)	(2.48)
29 TOTAL JURISDICTIONAL FUEL COST	20,521	20,521	0	0.00	725,202,220	739,309,000	(14,106,780)	(1.91)	1,9645	2,0146	(0.05)	(2.48)
30 Revenue Tax Factor	13,700	13,700	0	0.00	725,202,220	739,309,000	(14,106,780)	(1.91)	1,9673	2,0174	(0.05)	(2.48)
31 Fuel Factor Adjusted for Revenue Taxes												
32 GPIF Reward / (Penalty)												
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)												
33a Special Contract Recovery Cost (Incl. Revenue Taxes)												
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)												

* Include for Informational Purposes Only
** Calculation Based on Jurisdictional KWH Sales

SCHEDULE A1a

GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF:
 MAY 1997

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$11,940,398
2	Fuel Related Transactions	Schedule A-13	0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-6	0
4	Fuel Cost of Purchased Power	Schedule A-8, Col. 8	0
5	Energy Cost of Economy Purchases	Schedule A-9	3,077,574
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Schedule A-8	143,981
8	Fuel Cost of Power Sold	Schedule A-6, Line 25	<u>(458,083)</u>
9	Total Fuel and Net Power Transactions		<u>\$14,703,870</u>

COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
MAY 1997 PERIOD-TO-DATE

	DOLLARS			KWH			CENTS/KWH					
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	EST.	DIFFERENCE AMT. %			
1 Fuel Cost of System Net Generation (A3)	29,422,039	27,598,693	1,833,346	6.65	1,509,393,000	1,445,770,000	63,623,000	4.40	1,9493	1.9082	0.04	2.15
2 Nuclear Fuel Disposal Costs	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	29,422,039	27,598,693	1,833,346	6.65	1,509,393,000	1,445,770,000	63,623,000	4.40	1,9493	1.9082	0.04	2.15
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch. (Broker) (A9)	3,098,617	3,751,000	(652,383)	(17.45)	191,600,724	230,410,000	(38,809,276)	(16.84)	1,8162	1.6280	(0.01)	(0.72)
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	367,896	0	367,896	NA	24,748,251	0	24,748,251	NA	1,4966	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A9a)	358,974	209	358,765	*****	19,058,145	10,000	19,048,145	*****	1,8536	2,0000	(0.21)	(0.89)
12 TOTAL COST OF PURCHASED POWER	3,823,487	3,751,209	72,278	1.93	235,407,120	230,420,000	4,987,120	2.16	1,6542	1.6280	(0.00)	(0.23)
13 Total Available MWH (Line 5 + Line 12)	33,245,526	31,339,902	1,905,624	6.08	1,744,800,120	1,676,190,000	68,610,120	4.09	1,8952	(2,2545)	0.36	15.94
14 Fuel Cost of Economy Sales (A6)	(29,720)	(163,000)	133,280	(81.77)	(1,568,156)	(7,230,000)	5,661,844	78.31	NA	NA	NA	NA
15 Gain on Economy Sales (A6)	(2,502)	(20,000)	17,498	(87.49)	0	0	0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(717,340)	(1,414,000)	696,660	(49.27)	(38,938,781)	(60,420,000)	41,481,219	51.58	(1,8422)	(1,7583)	(0.08)	(4.77)
17 Fuel Cost of Other Power Sales (A7)	(4,392,891)	(1,841,000)	(2,551,891)	138.07	(249,492,540)	(109,963,000)	(139,529,540)	(126.89)	(1,7567)	(1,6742)	(0.08)	(4.93)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(5,132,453)	(3,439,000)	(1,694,453)	(49.29)	(289,969,477)	(197,613,000)	(92,356,477)	(46.75)	(1,7698)	(1,7398)	(0.03)	(1.72)
19 Net Inadvertent Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	28,113,073	27,901,502	211,571	0.76	1,454,800,643	1,478,577,000	(23,776,357)	(1.61)	1,9324	1,8871	0.05	2.40
21 Net Unbilled Sales *	97,125	68,860	28,265	41.05	5,026,148	3,649,000	1,377,148	(37.74)	1,9324	1,8871	0.05	2.40
22 Company Use	1,451,939	1,476,958	(25,019)	(1.69)	75,136,549	78,266,000	(3,129,451)	4.00	1,9324	1,8871	0.05	2.40
23 T & D Losses	28,113,073	27,901,502	211,571	0.76	1,374,637,946	1,398,662,000	(22,024,054)	1.58	2,0451	1,9978	0.05	2.37
24 TERRITORIAL KWH SALES	918,953	971,206	(52,253)	(5.36)	47,518,238	51,466,000	(3,947,762)	7.67	1,9339	1,8871	0.05	2.48
25 Wholesale KWH Sales	27,140,840	26,973,862	166,978	0.99	1,327,119,708	1,345,198,000	(18,078,292)	(1.34)	2,0451	1,9978	0.05	2.37
26 Jurisdictional KWH Sales	1,0014	1,0014	0	0.00	0	0	0	0.00	2,0460	2,0006	0.05	2.37
26a Jurisdictional Loss Multiplier	27,178,837	26,911,505	267,332	0.99	1,327,119,708	1,345,198,000	(18,078,292)	1.34	2,0160	(0,0295)	(0.00)	1.35
27 Jurisdictional KWH Sales Adj. for Line Losses	(397,898)	(397,898)	0	0.00	1,327,119,708	1,345,198,000	(18,078,292)	1.34	2,0160	1,9710	0.05	2.38
28 TRUE-UP	28,760,939	28,513,607	247,332	1.01	1,327,119,708	1,345,198,000	(18,078,292)	(1.34)	1,01609	1,01609	0.00	0.00
29 TOTAL JURISDICTIONAL FUEL COST	41,042	41,042	0	0.00	1,303,521,606	1,318,843,000	(15,321,394)	(1.16)	2,0605	2,0027	0.05	2.39
30 Revenue Tax Factor	27,369	27,369	0	0.00	1,327,119,708	1,345,198,000	(18,078,292)	1.34	2,0631	2,0056	0.05	2.38
31 Fuel Factor Adjusted for Revenue Taxes	27,369	27,369	0	0.00	1,327,119,708	1,345,198,000	(18,078,292)	1.34	0,0021	0,0020	0.00	5.00
32 GPFF Reward / (Penalty)									2,0557	2,0078	0.05	2.36
33 Fuel Factor Adjusted for GPFF Reward / (Penalty)									2,056	2,008	0.05	2.36
33a Special Contract Recovery Cost (Incl. Revenue Taxes)												
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)												

* Include for Informational Purposes Only
** Calculation Based on Jurisdictional KWH Sales

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1997

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
A. Fuel Cost & Net Power Transactions								
1 Fuel Cost of System Net Generation	11,940,397.74	14,168,259	(2,227,861.26)	(15.72)	29,422,039.02	27,588,693	1,833,346.02	6.65
2 Fuel Cost of Power Sold	(458,082.66)	(1,399,400)	941,317.34	(67.27)	(5,132,452.79)	(3,438,000)	(1,694,452.79)	49.29
3 Fuel Cost - Purchased Power	3,077,573.96	2,620,000	457,573.96	17.46	3,464,512.59	3,751,000	(286,487.41)	(7.64)
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	NA	0.00	0	0.00	NA
3b Energy Payments to Qualifying Facilities	143,980.63	209	143,771.63	68,790.25	3,8973.65	209	358,764.65	171,657.73
4 Energy Cost-Economy Purchases	0.00	0	0.00	NA	0.00	0	0.00	NA
5 Total Fuel & Net Power Transactions	14,703,869.67	15,389,068	(685,198.33)	(4.45)	28,113,072.47	27,901,902	211,170.47	0.76
6 Adjustments To Fuel Cost	0.00	0	0.00	NA	0.00	0	0.00	NA
7 Adj. Total Fuel & Net Power Transactions	14,703,869.67	15,389,068	(685,198.33)	(4.45)	28,113,072.47	27,901,902	211,170.47	0.76
B. KWH Sales								
1 Jurisdictional Sales	725,202,220	739,309,000	(14,106,780)	(1.91)	1,327,119,708	1,345,196,000	(18,076,292)	(1.34)
2 Non-Jurisdictional Sales	25,742,924	27,551,000	(1,808,076)	(6.56)	47,518,238	51,466,000	(3,947,762)	(7.67)
3 Total Territorial Sales	750,945,144	766,860,000	(15,914,856)	(2.08)	1,374,637,946	1,396,662,000	(22,024,054)	(1.58)
4 Juris. Sales as % of Total Terr. Sales	96.5719	96.4073	0.1646	0.17	96.5432	96.3151	0.2281	0.24

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1997

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE		ACTUAL	\$ ESTIMATED	DIFFERENCE	
			AMOUNT (\$)	%			AMOUNT (\$)	%
C. True-up Calculation								
1 Jurisdictional Fuel Revenue	15,281,416.03	15,671,872	(390,455.97)	(2.49)	27,994,753.20	28,515,465	(520,711.80)	(1.83)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	198,949.00	198,949	0.00	0.00	397,898.00	397,898	0.00	0.00
2b Incentive Provision	(13,483.00)	(13,483)	0.00	0.00	(26,966.00)	(26,966)	0.00	0.00
2c Special Contract Recovery Cost	(20,196.00)	(20,196)	0.00	0.00	(40,392.00)	(40,392)	0.00	0.00
3 Juris. Fuel Revenue Applicable to Period	15,446,686.03	15,837,142	(390,455.97)	(2.47)	28,325,293.20	28,846,005	(520,711.80)	(1.81)
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	14,703,869.67	15,389,068	(685,198.33)	(4.45)	28,113,072.47	27,901,902	211,170.47	0.76
5 Juris. Sales % of Total KWH Sales (Line B4)	96.5719	96.4073	0.1646	0.17	96.5417	96.3156	0.2261	0.23
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	14,219,686.04	14,856,956	(637,269.96)	(4.29)	27,178,837.38	26,911,505	267,332.38	0.99
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	1,226,999.99	980,186	246,813.99	25.18	1,146,455.82	1,934,500	(788,044.18)	(40.74)
8 Interest Provision for the Month	(8,167.40)	10,973	(19,140.40)	(174.43)	(18,160.29)	18,410	(36,570.29)	(198.64)
9 Beginning True-Up & Interest Provision	(2,261,062.38)	1,956,497	(4,217,559.38)	(215.57)	(1,971,576.32)	1,193,695	(3,165,271.32)	(265.17)
10 True-Up Collected / (Refunded)	(198,949.00)	(198,949)	0.00	0.00	(397,898.00)	(397,898)	0.00	0.00
11 End of Period - Total Net True-Up, (C7+C8+C9+C10)	(1,241,178.79)	2,748,707	(3,989,885.79)	(145.16)	(1,241,178.79)	2,748,707	(3,989,885.79)	(145.16)

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1997**

	CURRENT MONTH			
	ACTUAL	\$ ESTIMATED	DIFFERENCE	
			AMOUNT (\$)	%
D. Interest Provision				
1 Beginning True-Up Amount (C9)	(2,261,062.38)	1,956,497	(4,217,559.38)	(215.57)
2 Ending True-Up Amount				
Before Interest (C7+C9+C10)	(1,233,011.39)	2,737,734	(3,970,745.39)	(145.04)
3 Total of Beginning & Ending True-Up Amts.	(3,494,073.77)	4,694,231	(8,188,304.77)	(174.43)
4 Average True-Up Amount	(1,747,036.89)	2,347,116	(4,094,152.89)	(174.43)
5 Interest Rate -				
1st Day of Reporting Business Month	5.6200	5.6200	0.0000	
6 Interest Rate -				
1st Day of Subsequent Business Month	5.6000	5.6000	0.0000	
7 Total (D5+D6)	11.2200	11.2200	0.0000	
8 Annual Average Interest Rate	5.6100	5.6100	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.4675	0.4675	0.0000	
10 Interest Provision (D4*D9)	(8,167.40)	10,973	(19,140.40)	(174.43)

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF :**

MAY 1997

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
FUEL COST-NET GEN.(\$)								
1 HEAVY OIL	0	0	0	NA	0	0	0	NA
2 LIGHTER OIL	86,959	30,922	56,037	181.22	117,593	62,030	55,563	89.57
3 COAL excluding Scherer	11,434,774	13,131,790	(1,697,016)	(12.92)	28,530,801	26,084,529	2,446,272	9.38
3a COAL at Scherer	382,432	829,709			616,242	1,108,303		
4 GAS	483	159,472	(159,009)	(99.71)	107,757	299,259	(191,502)	(63.99)
4a GAS (B.L.)	19,338	17,206	2,132	12.39	26,821	34,412	(7,591)	(22.06)
6 OTHER - C.T.	16,432	160	16,272	10,170.00	22,825	160	22,665	14,165.63
7 TOTAL (\$)	11,940,598	14,168,259	(2,227,661)	(15.72)	29,422,039	27,588,693	1,833,346	6.65
SYSTEM NET GEN. (MWH)								
8 HEAVY OIL	0	0	0	NA	0	0	0	NA
9 LIGHTER OIL	0	0	0	NA	0	0	0	NA
10 COAL	637,214	730,550	(93,336)	(12.78)	1,507,336	1,440,820	66,516	4.62
11 GAS	(251)	2,650	(2,901)	(109.47)	1,752	4,950	(3,198)	(64.61)
13 OTHER - C.T.	234	0	234	NA	305	0	305	NA
14 TOTAL (MWH)	637,197	733,200	(96,003)	(13.09)	1,509,393	1,445,770	63,623	4.40
UNITS OF FUEL BURNED								
15 HEAVY OIL (BBL)	0	0	0	NA	0	0	0	NA
16 LIGHTER OIL (BBL)	3,330	1,372	1,958	142.71	4,514	2,744	1,770	64.50
17 COAL (TON) (1)	295,486	327,312	(31,826)	(9.72)	695,641	663,082	32,559	4.91
18 GAS (MCF)	9,456	75,769	(66,313)	(87.52)	60,372	143,096	(82,724)	(57.81)
20 OTHER - C.T. (BBL)	613	6	607	10,118.67	852	6	846	14,100.00
BTU'S BURNED (MMBTU)								
21 HEAVY OIL	0	0	0	NA	0	0	0	NA
22 LIGHTER OIL	0	0	0	NA	0	0	0	NA
23 COAL + B.L. (OIL & GAS)	6,674,269	7,693,339	(1,019,050)	(13.25)	15,616,419	15,139,301	477,118	3.15
24 GAS	236	70,442	(70,206)	(99.66)	50,879	132,188	(81,309)	(61.51)
26 OTHER - C.T.	3,567	36	3,531	9,808.33	4,955	36	4,919	13,683.69
27 TOTAL (MMBTU)	6,678,092	7,763,817	(1,085,725)	(13.96)	15,672,253	15,271,525	400,728	2.62
GENERATION MIX (% MWH)								
28 HEAVY OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
29 LIGHTER OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA
30 COAL + B.L.	100.00	99.84	0.36	0.36	99.86	99.86	0.20	0.20
31 GAS	(0.04)	0.36	(0.40)	(111.11)	0.12	0.34	(0.22)	(64.71)
33 OTHER - C.T.	0.04	0.00	0.04	NA	0.02	0.00	0.02	NA
34 TOTAL (% MWH)	100.00	100.00	0.00	0.00	100.00	100.00	0.00	0.00
FUEL COST (\$)/ UNIT								
35 HEAVY OIL (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
36 LIGHTER OIL (\$/BBL)	26.11	22.54	3.57	15.84	26.05	22.61	3.44	15.21
37 COAL (\$/TON) (1)	38.70	40.12	(1.42)	(3.54)	41.01	39.34	1.67	4.25
38 GAS (ALL) (\$/MCF)	2.09	2.33	(0.24)	(10.30)	2.23	2.33	(0.10)	(4.29)
40 OTHER - C.T. (\$/BBL)	26.81	26.67	0.14	0.52	26.79	26.67	0.12	0.45
FUEL COST (\$)/ MMBTU								
41 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
42 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
43 COAL + GAS B.L. + OIL B.L.	1.79	1.82	(0.03)	(1.65)	1.88	1.80	0.08	4.44
44 GAS - Generation	1.96	2.26	(0.30)	(13.27)	2.12	2.26	(0.14)	(6.19)
46 OTHER - C.T.	4.61	4.44	0.17	3.83	4.61	4.44	0.17	3.83
47 TOTAL (\$/MMBTU)	1.79	1.82	(0.03)	(1.65)	1.88	1.81	0.07	3.87
BTU BURNED / KWH								
48 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
49 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
50 COAL + GAS B.L. + OIL B.L.	10,474	10,531	(57)	(0.54)	10,360	10,507	(147)	(1.40)
51 GAS - Generation	(940)	26,582	(27,522)	(103.54)	29,041	26,705	2,336	8.75
53 OTHER - C.T.	15,244	NA	NA	NA	16,246	NA	NA	NA
54 TOTAL (BTU/KWH)	10,480	10,589	(109)	(1.03)	10,383	10,563	(180)	(1.70)
FUEL COST (\$)/ KWH								
55 HEAVY OIL	NA	NA	NA	NA	NA	NA	NA	NA
56 LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA	NA
57 COAL + B.L. (OIL & GAS)	1.81	1.80	0.01	0.56	1.90	1.82	0.08	4.40
58 GAS	(0.18)	6.02	(6.20)	(102.99)	6.15	6.05	0.10	1.65
60 OTHER - C.T.	7.02	NA	NA	NA	7.48	NA	NA	NA
61 TOTAL (\$/KWH)	1.87	1.93	(0.06)	(3.11)	1.95	1.91	0.04	2.09

Note: (1) Line 17, Coal Ton, and Line 37, \$/Ton, exclude Plant Scherer. Coal statistics for Plant Scherer are now being reported on a BTU and \$ basis only.

SCHEDULE A-4

SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF: MAY, 1997

Line	(a) Plant/Unit	(b) Net Cap. (MW) 1997	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit) lbs./Jt/Gal.	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost (\$)	(m) Fuel Cost/ KWH (\$/KWH)	(n) Fuel Cost/ Unit (\$/Unit)
1	Crist 1	23.0	(47)	(0.3)	100.0	(0.3)	NA	Gas-G	0	1,065	0	0	0.00	0.00
2	1							Oil-G						
3								Gas-S	0	1,065	0	0		0.00
4	Crist 2	25.0	(143)	(0.8)	89.3	(0.9)	NA	Gas-G	0	1,065	0	0	0.00	0.00
5	2							Oil-G						
6								Gas-S	0	1,065	0	0		0.00
7	Crist 3	33.0	(79)	(0.3)	100.0	(0.3)	NA	Gas-G	0	1,065	0	0	0.00	0.00
8	3							Oil-G						
9								Gas-S	0	1,065	0			0.00
10	Crist 4	84.0	25,874	41.4	99.8	41.5	10,382	Coal	11,420	11,761	268,624	567,214	2.19	49.67
11	4							Gas-G						
12								Gas-S	1,930	1,065	2,055	4,041		2.09
13								Oil-S	27	138,500	156	713		26.64
14	Crist 5	81.0	43,468	72.1	95.6	75.4	10,245	Coal	18,821	11,830	445,314	934,821	2.15	49.67
15	5							Gas-G		1,065	0		NA	NA
16								Gas-S	1,398	1,065	1,488	2,927		2.09
17								Oil-S	138	138,500	803	3,676		26.62
18	Crist 6	317.0	109,463	46.4	97.2	47.8	10,750	Coal	48,840	12,047	1,176,746	2,425,776	2.22	49.67
19	6		18					Gas-G	221	1,065	236	463	2.57	2.10
20								Gas-S	3,438	1,065	3,662	7,200		2.09
21								Oil-S	290	138,500	1,687	7,720		26.63
22	Crist 7	504.0	(1,431)	(0.4)	0.0	0.0	0	Coal	0		0	0	NA	NA
23	7							Gas-G		1,065	0		0.00	NA
24								Gas-S	2,469	1,065	2,629	5,170		2.09
25								Oil-S	2	138,500	13	60		26.81
26	Scherer 3 (2)	209.5	18,357	11.8	21.2	55.6	11,460	Coal	NA	NA	210,369	382,432	2.08	NA
27								Oil-S	969	138,000	5,616	27,166		28.03
28	Scholz 1	47.0	3,166	9.1	93.4	9.7	13,668	Coal	1,766	12,251	43,273	64,194	2.03	36.35
29								Oil-S	30	138,500	176	893		29.49
30	2	47.0	2,358	6.7	97.2	6.9	13,093	Coal	1,266	12,007	30,873	46,730	1.98	36.35
31								Oil-S	22	138,500	128	649		29.47
32	Smith 1	161.0	94,607	79.0	92.6	85.3	10,152	Coal	40,357	11,900	960,487	1,805,105	1.91	44.73
33								Oil-S	194	138,500	1,129	4,867		25.08
34	2	191.0	110,914	78.1	100.0	78.1	10,158	Coal	47,273	11,917	1,126,701	2,114,461	1.91	44.73
35								Oil-S	61	138,500	354	1,525		25.07
36	A	32.0	234	1.0	100.0	1.0	15,244	Oil	613	138,500	3,567	16,432	7.02	26.80
37	Daniel 1 (1)	234.5	111,380	63.8	71.0	89.9	10,353	Coal	60,480	9,533	1,153,102	1,679,697	1.51	27.77
38								Oil-S	568	136,874	3,264	14,110		24.86
39	Daniel 2 (1)	238.5	119,058	67.1	75.1	89.3	10,329	Coal	65,245	9,424	1,229,728	1,812,036	1.52	27.77
40								Oil-S	1,028	136,874	5,912	25,572		24.86
41	Total	2,227.5	637,197	38.4	62.8	61.2	10,480				6,678,092	11,955,658	1.88	

Notes:

(1) Represents Gulf's 50% Ownership

(2) Represents Gulf's 25% Ownership

Smith A uses light oil.

Gas-G is gas used for generation; Gas-S is gas used for starter

Oil-G is oil used for generation; Oil-S is oil used for starter.

Adjustments:

Daniel Railcar Track Depr. (8,910)

Daniel Railcar Lease Premium (8,350)

11,940,398 1.87

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1987

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
HEAVY OIL								
1 PURCHASES:								
2 UNITS (BBL)	0	0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
5 BURNED:								
6 UNITS (BBL)	0	0	0	NA	0	0	0	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
8 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
9 ENDING INVENTORY:								
10 UNITS (BBL)	31,039	31,043	(4)	(0.01)	31,039	31,043	(4)	(0.01)
11 UNIT COST (\$/BBL)	13.60	13.60	0.00	0.00	13.60	13.60	0.00	0.00
12 AMOUNT (\$)	422,290	422,301	(51)	(0.01)	422,290	422,301	(51)	(0.01)
14 DAYS SUPPLY	7	7	0	0.00				
LIGHT OIL								
15 PURCHASES:								
16 UNITS (BBL)	2,403	1,411	992	70.30	4,419	2,823	1,596	56.54
17 UNIT COST (\$/BBL)	25.54	21.88	3.66	16.73	25.82	21.87	3.75	17.15
18 AMOUNT (\$)	61,396	30,873	30,493	98.77	113,211	61,750	51,461	83.34
20 BURNED:								
21 UNITS (BBL)	3,366	1,372	2,014	146.79	4,810	2,744	1,866	68.00
22 UNIT COST (\$/BBL)	26.12	22.54	3.58	15.88	26.06	22.61	3.45	15.26
23 AMOUNT (\$)	88,439	30,922	57,517	186.01	120,116	62,030	58,086	93.64
24 ENDING INVENTORY:								
25 UNITS (BBL)	3,964	6,571	(2,007)	(39.67)	3,964	6,571	(2,607)	(39.67)
26 UNIT COST (\$/BBL)	25.99	23.28	2.71	11.64	25.99	23.28	2.71	11.64
27 AMOUNT (\$)	103,019	153,002	(49,983)	(32.67)	103,019	153,002	(49,983)	(32.67)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES:								
31 UNITS (TONS)	442,582	373,693	68,889	18.43	765,378	749,362	16,026	2.14
32 UNIT COST (\$/TON)	39.62	40.64	(0.42)	(1.06)	40.44	40.00	0.44	1.10
33 AMOUNT (\$)	17,535,460	14,993,740	2,571,720	17.19	30,948,214	29,971,435	976,779	3.26
34 BURNED:								
35 UNITS (TONS)	295,486	327,312	(31,826)	(9.72)	695,641	663,062	32,559	4.91
36 UNIT COST (\$/TON)	38.75	40.12	(1.37)	(3.41)	41.06	39.34	1.72	4.37
37 AMOUNT (\$)	11,450,034	13,131,790	(1,681,756)	(12.61)	28,561,321	26,084,529	2,476,792	9.50
38 ENDING INVENTORY:								
39 UNITS (TONS)	541,855	966,255	(424,399)	(43.92)	541,855	966,255	(424,399)	(43.92)
40 UNIT COST (\$/TON)	41.95	45.53	(3.58)	(7.86)	41.95	45.53	(3.58)	(7.86)
41 AMOUNT (\$)	22,732,475	43,989,561	(21,257,086)	(48.32)	22,732,475	43,989,561	(21,257,086)	(48.32)
43 DAYS SUPPLY	25	42	(17)	(40.48)				
COAL AT PLANT SCHERER								
44 PURCHASES:								
45 UNITS (MMBTU)	673,283	807,754	(134,471)	(16.65)	1,393,333	1,613,349	(220,016)	(13.64)
46 UNIT COST (\$/MMBTU)	1.87	1.82	0.05	2.75	1.80	1.82	(0.02)	(1.10)
47 AMOUNT (\$)	1,256,901	1,468,490	(211,589)	(14.41)	2,510,476	2,933,064	(422,588)	(14.41)
48 BURNED:								
49 UNITS (MMBTU)	210,369	462,630	(252,461)	(54.55)	340,732	619,598	(278,866)	(45.01)
50 UNIT COST (\$/MMBTU)	1.82	1.79	0.03	1.68	1.81	1.79	0.02	1.12
51 AMOUNT (\$)	382,432	828,709	(446,277)	(53.85)	616,243	1,108,303	(492,060)	(44.40)
52 ENDING INVENTORY:								
53 UNITS (MMBTU)	2,241,155	3,837,635	(1,596,480)	(41.60)	2,241,155	3,837,635	(1,596,480)	(41.60)
54 UNIT COST (\$/MMBTU)	1.82	1.79	0.03	1.68	1.82	1.79	0.03	1.68
55 AMOUNT (\$)	4,074,223	6,866,475	(2,792,252)	(40.86)	4,074,223	6,866,475	(2,792,252)	(40.86)
57 DAYS SUPPLY	51	67	(16)	(25.37)				
GAS								
58 BURNED:								
59 UNITS (MCF)	9,456	75,769	(66,313)	(87.52)	90,372	143,096	(52,724)	(57.81)
60 UNIT COST (\$/MCF)	2.09	2.33	(0.24)	(10.30)	2.23	2.33	(0.10)	(4.29)
61 AMOUNT (\$)	19,801	176,878	(156,877)	(88.79)	134,578	333,671	(199,093)	(59.87)
OTHER - C.T. OIL								
62 PURCHASES:								
63 UNITS (BBL)	0	6	(6.00)	(100.00)	0	6	(6.00)	(100.00)
64 UNIT COST (\$/BBL)	NA	23.67	NA	NA	NA	23.67	NA	NA
65 AMOUNT (\$)	0	142	(142)	(100.00)	0	142	(142)	(100.00)
66 BURNED:								
67 UNITS (BBL)	880	6	874	14,566.67	1,434	6	1,428	23,800.00
68 UNIT COST (\$/BBL)	26.78	26.67	0.11	0.41	26.79	26.67	0.12	0.45
69 AMOUNT (\$)	23,568	160	23,408	14,630.00	38,415	160	38,255	23,909.38
70 ENDING INVENTORY:								
71 UNITS (BBL)	1,667	2,871	(1,004)	(34.97)	1,667	2,871	(1,004)	(34.97)
72 UNIT COST (\$/BBL)	26.82	26.01	0.81	3.11	26.82	26.01	0.81	3.11
73 AMOUNT (\$)	50,068	74,873	(24,805)	(32.95)	50,068	74,873	(24,805)	(32.95)
75 DAYS SUPPLY	23	36	(13)	(36.11)				

The inventory at Plant Scherer is now being reported on a BTU and \$ basis only. No inventory of tons is being maintained.

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1997**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	
					(a)	(b)			
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	FUEL \$/KWH	TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$	
ESTIMATED									
1	So. Co. Interchange	31,847,000	0	31,847,000	1.68	1.79	536,000	569,000	
2	Various	Unit Power Sales	0	42,190,000	1.76	1.78	742,000	751,000	
3	Various	Economy Sales	0	3,670,000	2.13	2.21	78,000	81,000	
4		80% Gain on Econ. Sales	0	0	NA	NA	10,400	13,000	
5	Various	Other Sales	0	2,150,000	1.53	1.58	33,000	34,000	
6		SEPA	0	0	NA	NA	0	0	
7	TOTAL ESTIMATED SALES		79,857,000	0	79,857,000	1.75	1.81	1,399,400	1,448,000
ACTUAL									
8	Southern Company Interchange	9,680,661	0	9,680,661	1.81	1.99	174,840	192,680	
9	Florida Power Corporation	Economy/UPS	0	4,547,629	1.98	2.09	89,826	94,926	
10	Duke Power Company	Economy	0	96,009	1.52	1.94	1,455	1,866	
11	S. Carolina Electric & Gas Co.	Economy	0	0	NA	NA	0	0	
12	Cajun	Economy	0	494,457	1.70	2.25	8,401	11,131	
13	Florida Power & Light Co.	Economy/UPS	0	14,627,054	1.88	1.99	274,723	291,152	
14	Jacksonville Electric Authority	Economy/UPS	0	2,582,594	1.95	2.07	50,408	53,499	
15	Entergy (Mid South)	Economy	0	281,628	1.51	1.95	4,247	5,494	
16	Tennessee Valley Authority	Economy	0	25,602	1.54	1.98	395	506	
17	S. Carolina P.S.A.	Economy	0	0	NA	NA	0	0	
18	City of Tallahassee	Economy/UPS	0	360,768	2.05	2.21	7,384	7,955	
19	Various Companies	External Sales	0	210,712			24,734	24,734	
20	AEC/BRMC		0	277,859	1.86	1.86	5,178	5,178	
21	Other Transactions		7,583,901	867,575	0.42	0.42	3,646	3,646	
22	Hydro-Loss		0	0	NA	NA	0	0	
23	Less: Flow-Thru Energy	(8,388,087)	0	(8,388,087)	(1.57)	(1.57)	(131,832)	(131,832)	
24	U.P.S. Adjustment	0	0	0	NA	NA	(56,903)	(56,903)	
25	Economy Energy Sales Cr. (80%)	0	0	0	NA	NA	1,581	1,581	
26	SEPA	1,602,000	1,602,000	0	0.00	0.00	0	0	
27	TOTAL ACTUAL SALES		34,850,362	9,185,901	25,664,461	1.31	1.45	458,083	505,613
28	Difference in Amount		34,850,362	9,185,901	25,664,461	NA	NA	458,083	505,613
29	Difference in Percent		NA	NA	NA	NA	NA	NA	NA

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF:**

MAY 1997

		PERIOD-TO-DATE						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	(a) (b) \$/KWH FUEL TOTAL COST COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$	
ESTIMATED								
1	So. Co. Interchange	105,913,000	0	105,913,000	1.68 1.83	1,775,000	1,943,000	
2	Various Unit Power Sales	80,420,000	0	80,420,000	1.76 1.79	1,414,000	1,441,000	
3	Various Economy Sales	7,230,000	0	7,230,000	2.25 2.30	163,000	166,000	
4	80% Gain on Econ. Sales		0		NA NA	20,000	25,000	
5	Various Other Sales	4,050,000	0	4,050,000	1.63 1.68	66,000	68,000	
6	SEPA	0	0	0	NA NA	0	0	
7	TOTAL ESTIMATED SALES	197,613,000	0	197,613,000		3,438,000	3,643,000	
ACTUAL								
8	Southern Company Interchange	241,788,724	0	241,788,724	1.97 2.08	4,765,815	5,019,900	
9	Florida Power Corporation Economy/UPS	10,214,381	0	10,214,381	2.01 2.12	205,445	216,789	
10	Duke Power Company Economy	96,009	0	96,009	1.52 1.94	1,455	1,866	
11	S. Carolina Electric & Gas Co. Economy	0	0	0	NA NA	0	0	
12	Cajun Economy	513,660	0	513,660	1.71 2.27	8,763	11,656	
13	Florida Power & Light Co. Economy/UPS	23,181,027	0	23,181,027	1.94 2.06	450,056	476,744	
14	Jacksonville Electric Authority Economy/UPS	4,761,677	0	4,761,677	2.00 2.12	95,217	100,728	
15	Entergy (Mid South) Economy	422,439	0	422,439	2.33 2.47	9,848	10,423	
16	Tennessee Valley Authority Economy	459,248	0	459,248	1.84 2.53	8,439	11,641	
17	S. Carolina P.S.A. Economy	0	0	0	NA NA	0	0	
18	City of Tallahassee Economy/UPS	858,496	0	858,496	2.26 2.41	19,441	20,659	
19	Various Companies External Sales	462,326	0	462,326		31,339	31,843	
20	AEC/BRMC	480,583	0	480,583	1.94 1.94	9,313	9,313	
21	Other Transactions	16,253,591	14,856,661	1,396,930	(15.41) (15.41)	(215,283)	(215,283)	
22	Hydro-Loss	0	0	0	NA NA	0	0	
23	Less: Flow-Thru Energy	(12,669,684)	0	(12,669,684)	(1.64) (1.64)	(208,293)	(208,293)	
24	U.P.S. Adjustment	0	0	0	NA NA	(51,604)	(51,604)	
25	Economy Energy Sales Cr. (80%)	0	0	0	NA NA	2,502	2,502	
26	SEPA	3,177,000	3,177,000	0	0.00 0.00	0	0	
27	TOTAL ACTUAL SALES	289,999,477	18,033,661	271,965,816	1.77 1.88	5,132,453	5,438,884	
28	Difference in Amount	289,999,477	18,033,661	271,965,816	NA NA	5,132,453	5,438,884	
29	Difference in Percent	NA	NA	NA	NA NA	NA	NA	

SCHEDULE A-7

PURCHASED POWER
 GULF POWER COMPANY
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
 FOR THE MONTH OF: MAY, 1997

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						¢ / KWH		
PURCHASED FROM	TYPE & SCHED	TOTAL KWH PURCH.	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ. (7)x(8)(a)

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

ENERGY PAYMENT TO QUALIFIED FACILITIES
 GULF POWER COMPANY
 FOR THE MONTH OF: MAY 1997

CURRENT MONTH								
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED								
1 None		10,000				2.086	2.086	209
ACTUAL								
2 Bay Resource Management	COG 1	190,518				1.81	1.81	3,447
3 Pensacola Christian College	COG 1	0				NA	NA	0
4 Monsanto	COG 1	7,504,000				1.87	1.87	140,517
5 Champion	COG 1	1,219				1.39	1.39	17
6 TOTAL		<u>7,695,737</u>				<u>1.87</u>	<u>1.87</u>	<u>143,981</u>

14

PERIOD-TO-DATE

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED								
1 NONE		<u>10,000</u>						<u>209</u>
ACTUAL								
2 Bay Resource Management	COG 1	406,926				1.67	1.67	6,813
3 Pensacola Christian College	COG 1	0				NA	NA	0
4 Monsanto	COG 1	18,639,000				1.89	1.89	351,947
5 Champion		12,219				1.75	1.75	214
6 TOTAL		<u>19,058,145</u>	<u>0</u>	<u>0</u>		<u>1.88</u>	<u>1.88</u>	<u>358,974</u>

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: MAY 1997**

(1) PURCHASED FROM	CURRENT MONTH			PERIOD - TO - DATE		
	(3) TOTAL KWH PURCHASED	(4) TRANS. COST ¢ / KWH	(5) TOTAL \$ FOR FUEL ADJ.	TOTAL KWH PURCHASED	TRANS. COST ¢ / KWH	TOTAL \$ FOR FUEL ADJ.
ESTIMATED						
1 Southern Company Interchange	123,720,000	1.54	1,908,000	160,240,000	1.54	2,462,000
2 Unit Power Sales	32,840,000	1.71	562,000	59,500,000	1.72	1,024,000
3 Economy Energy	500,000	2.60	13,000	1,880,000	2.34	44,000
4 Other Purchases	5,370,000	2.55	137,000	8,620,000	2.56	221,000
5 SEPA	80,000	0.00	0	170,000	0.00	0
6 TOTAL ESTIMATED PURCHASES	<u>162,510,000</u>		<u>2,620,000</u>	<u>230,410,000</u>		<u>3,751,000</u>
ACTUAL						
7 Southern Company Interchange	179,291,162	1.72	3,081,079	190,454,158	1.75	3,327,272
8 Non-Associated Companies	6,422,268	2.55	163,529	16,488,117	2.35	387,435
9 Alabama Electric Co-op	455,788	2.14	9,754	832,199	2.10	17,441
10 Other Wheeled Energy	6,551,916	0.00	0	12,758,942	0.00	0
11 Other Transactions Incl. Adjustments	3,773,091	NA	(30,671)	7,427,935	NA	(36,980)
12 Less: Flow-Thru Energy	(7,886,633)	1.85	(146,117)	(11,612,376)	1.99	(230,655)
13 SEPA	0	NA	0	0	NA	0
14 TOTAL ACTUAL PURCHASES	<u>188,607,592</u>	1.63	<u>3,077,574</u>	<u>216,348,975</u>	1.60	<u>3,464,513</u>
15 Difference in Amount	188,527,592	1.63	3,077,574	216,178,975	1.60	3,464,513
16 Difference in Percent	235,659.49	NA	NA	127,164.10	NA	NA