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November 18, 2005

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 050001-EI are an original and ten (10) copies of the following for the month of October 2005 based on actual amounts:

- | | | |
|-----|---------------|--|
| 1. | Schedule A1: | Comparison of Estimated and Actual Fuel and Purchased Power Cost Recovery Factor |
| 2. | Schedule A2: | Calculation of True-up and Interest Provision |
| 3. | Schedule A3: | Generating System Comparative Data by Fuel Type |
| 4. | Schedule A4: | System Net Generation and Fuel Cost |
| 5. | Schedule A5: | System Generated Fuel Cost Inventory Analysis |
| 6. | Schedule A6: | Power Sold |
| 7. | Schedule A7: | Purchased Power (Exclusive of Economy Energy Purchases) |
| 8. | Schedule A8: | Energy Payments to Qualifying Facilities |
| 9. | Schedule A9: | Economy Energy Purchases |
| 10. | Schedule A12: | Capacity Contracts |

Also enclosed is a revision of Schedule A5 (page 9) of September 2005 official filing in Docket No. 050001-EEI.

Sincerely,

Susan D. Ritenour (uw)

bh

Enclosures

cc: Florida Public Service Commission
Division of Auditing and Safety
Lynn Deamer
Division of Economic Regulation
Connie Kummer

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 050001-EI

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail this 18th day of November 2005 on the following:

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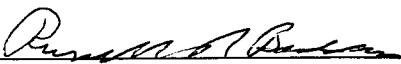
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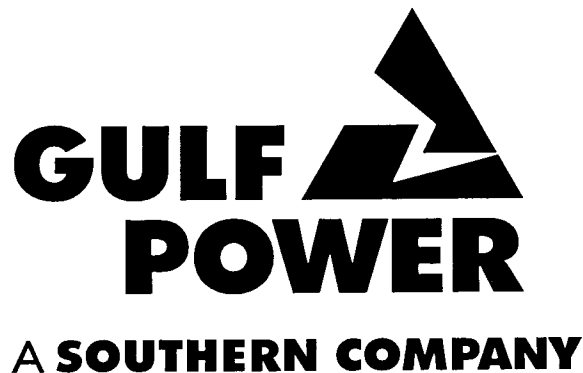
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**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 050001-EI

**MONTHLY FUEL FILING
REVISED SCHEDULE A-5
SEPTEMBER 2005**



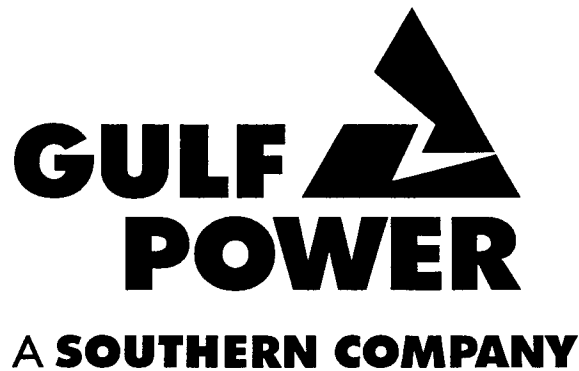
SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: SEPTEMBER 2005

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
1	PURCHASES:								
2	UNITS (BBL)	2,568	1,241	1,327	106.93	13,416	11,222	2,194	19.55
3	UNIT COST (\$/BBL)	85.97	63.66	22.31	35.05	60.73	52.41	8.32	15.87
4	AMOUNT (\$)	220,775	78,997	141,778	179.47	814,700	588,094	226,606	38.53
5	BURNED:								
6	UNITS (BBL)	2,542	1,243	1,299	104.51	14,372	9,857	4,515	45.81
7	UNIT COST (\$/BBL)	64.84	55.68	9.16	16.45	52.06	46.36	5.70	12.30
8	AMOUNT (\$)	164,819	69,205	95,614	138.16	748,252	456,927	291,325	63.76
9	ENDING INVENTORY:								
10	UNITS (BBL)	6,646	8,106	(1,460)	(18.01)	6,646	8,106	(1,460)	(18.01)
11	UNIT COST (\$/BBL)	63.25	55.32	7.93	14.33	63.25	55.32	7.93	14.33
12	AMOUNT (\$)	420,391	448,451	(28,060)	(6.26)	420,391	448,451	(28,060)	(6.26)
13	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
14	PURCHASES:								
15	UNITS (TONS)	366,742	432,258	(65,516)	(15.16)	4,008,317	4,043,872	(35,555)	(0.88)
16	UNIT COST (\$/TON)	51.57	48.73	2.84	5.83	45.68	43.81	1.87	4.27
17	AMOUNT (\$)	18,914,273	21,064,454	(2,150,181)	(10.21)	183,099,094	177,146,813	5,952,281	3.36
18	BURNED:								
19	UNITS (TONS)	388,825	431,589	(42,764)	(9.91)	3,869,483	3,964,477	(94,994)	(2.40)
20	UNIT COST (\$/TON)	48.87	46.57	2.30	4.94	44.94	42.97	1.97	4.58
21	AMOUNT (\$)	19,000,263	20,097,203	(1,096,940)	(5.46)	173,881,745	170,355,090	3,526,655	2.07
22	ENDING INVENTORY:								
23	UNITS (TONS)	469,546	650,504	(180,958)	(27.82)	469,546	650,504	(180,958)	(27.82)
24	UNIT COST (\$/TON)	49.04	48.16	0.88	1.83	49.04	48.16	0.88	1.83
25	AMOUNT (\$)	23,026,092	31,330,791	(8,304,699)	(26.51)	23,026,092	31,330,791	(8,304,699)	(26.51)
26	DAYS SUPPLY	24	33	(9)	(27.27)	24	33	(9)	(27.27)
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
27	PURCHASES:								
28	UNITS (MMBTU)	1,392,482	1,464,632	(72,150)	(4.93)	12,417,077	13,511,011	(1,093,934)	(8.10)
29	UNIT COST (\$/MMBTU)	1.73	1.77	(0.04)	(2.26)	1.70	1.74	(0.04)	(2.30)
30	AMOUNT (\$)	2,412,177	2,592,252	(180,075)	(6.95)	21,051,486	23,458,550	(2,407,064)	(10.26)
31	BURNED:								
32	UNITS (MMBTU)	1,353,227	1,506,201	(152,974)	(10.16)	12,401,755	13,546,942	(1,145,187)	(8.45)
33	UNIT COST (\$/MMBTU)	1.74	1.77	(0.03)	(1.69)	1.69	1.73	(0.04)	(2.31)
34	AMOUNT (\$)	2,357,768	2,659,750	(301,982)	(11.35)	20,925,754	23,396,690	(2,470,936)	(10.56)
35	ENDING INVENTORY:								
36	UNITS (MMBTU)	1,525,772	1,637,857	(112,085)	(6.84)	1,525,772	1,637,857	(112,085)	(6.84)
37	UNIT COST (\$/MMBTU)	1.74	1.77	(0.03)	(1.69)	1.74	1.77	(0.03)	(1.69)
38	AMOUNT (\$)	2,657,877	2,892,412	(234,535)	(8.11)	2,657,877	2,892,412	(234,535)	(8.11)
39	DAYS SUPPLY	29	32	(3)	(9.38)	29	31	(2)	(6.45)
GAS (Reported on a MMBTU and \$ basis)									
40	PURCHASES:								
41	UNITS (MMBTU)	1,170,197	1,614,481	(444,284)	(27.52)	12,391,808	14,396,593	(2,004,785)	(13.93)
42	UNIT COST (\$/MMBTU)	17.29	9.51	7.78	81.81	9.53	8.42	1.11	13.18
43	AMOUNT (\$)	20,237,545	15,359,691	4,877,854	31.76	118,144,331	121,242,124	(3,097,793)	(2.56)
44	BURNED:								
45	UNITS (MMBTU)	1,282,858	1,614,481	(331,623)	(20.54)	12,464,221	14,396,593	(1,932,372)	(13.42)
46	UNIT COST (\$/MMBTU)	15.81	9.51	6.30	66.25	9.36	8.42	0.94	11.16
47	AMOUNT (\$)	20,280,299	15,359,691	4,920,608	32.04	116,706,559	121,242,124	(4,535,565)	(3.74)
48	ENDING INVENTORY:								
49	UNITS (MMBTU)	242,920	0	242,920	100.00	242,920	0	242,920	100.00
50	UNIT COST (\$/MMBTU)	15.83	#N/A	#N/A	100.00	15.83	0.00	15.83	#N/A
51	AMOUNT (\$)	3,845,272	0	3,845,272	100.00	3,845,272	0	3,845,272	100.00
OTHER - C.T. OIL									
52	PURCHASES:								
53	UNITS (BBL) *	1,293	0	1,293	#N/A	2,531	0	2,531	#N/A
54	UNIT COST (\$/BBL)	84.71	#N/A	#N/A	#N/A	81.84	#N/A	#N/A	#N/A
55	AMOUNT (\$)	109,534	0	109,534	#N/A	207,145	0	207,145	#N/A
56	BURNED:								
57	UNITS (BBL)	801	0	801	#N/A	1,495	0	1,495	#N/A
58	UNIT COST (\$/BBL)	55.28	#N/A	#N/A	#N/A	51.49	#N/A	#N/A	#N/A
59	AMOUNT (\$)	44,282	0	44,282	#N/A	76,977	0	76,977	#N/A
60	ENDING INVENTORY:								
61	UNITS (BBL)	5,640	5,292	348	6.58	5,640	5,292	348	6.58
62	UNIT COST (\$/BBL)	55.29	46.30	8.99	19.42	55.29	46.30	8.99	19.42
63	AMOUNT (\$)	311,848	244,999	66,849	27.29	311,848	244,999	66,849	27.29
64	DAYS SUPPLY	3	3	0	0.00				

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 050001-EI

**MONTHLY FUEL FILING
OCTOBER 2005**



DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
OCTOBER 2005
CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL (a)	EST'd (b)	DIFFERENCE AMT (c)	% (d)	ACTUAL (e)	EST'd (f)	DIFFERENCE AMT (g)	% (h)	ACTUAL (i)	EST'd (j)	DIFFERENCE AMT (k)	% (l)
1 Fuel Cost of System Net Generation (A3)	42,296,868	35,023,504	7,273,364	20.77	1,272,481,000	1,128,810,000	143,671,000	12.73	3,3240	3,1027	0.22	7.13
2 Hedging Settlement Costs	(4,348,649)	0	(4,348,649)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	8,643	2,757	5,886	213.49	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 Adjustments to Fuel Cost (A2, Page 1) ***	(6,276)	0	(6,276)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	(3.88)
6 TOTAL COST OF GENERATED POWER	37,950,586	35,026,261	2,924,325	8.35	1,272,481,000	1,128,810,000	143,671,000	12.73	2,9824	3,1029	(0.12)	(3.88)
7 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
9 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	4,689,848	2,348,000	2,341,848	99.74	87,552,296	55,419,000	32,133,296	57.98	5,3566	4,2368	1.12	26.43
10 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Capacity Cost of Schedule E Economy Purchases	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
12 Energy Payments to Qualifying Facilities (A8)	23,934	0	23,934	1.02	394,773	0	394,773	#N/A	6,0627	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	4,713,782	2,348,000	2,365,782	100.76	87,947,069	55,419,000	32,528,069	58.69	5,3598	4,2368	1.12	26.51
14 Total Available MWH (Line 6 + Line 13)	42,664,368	37,374,261	5,290,107	14.15	1,360,428,069	1,184,229,000	176,199,069	14.88	(4,7762)	(5,0407)	0.26	5.25
15 Fuel Cost of Economy Sales (A6)	(546,365)	(905,000)	358,635	(39.63)	(11,439,241)	(17,954,000)	6,514,759	36.29	#N/A	#N/A	#N/A	#N/A
16 Gain on Economy Sales (A6)	(271,726)	(95,000)	(176,726)	186.03	0	0	0	#N/A	(1,9255)	(1,9810)	0.06	2.80
17 Fuel Cost of Unit Power Sales (A6)	(2,694,038)	(2,681,000)	(13,038)	0.49	(139,914,769)	(135,335,000)	(4,579,769)	(3.38)	(4,0461)	(4,0018)	0.04	(1.11)
18 Fuel Cost of Other Power Sales (A6)	(8,400,057)	(4,820,000)	(3,580,057)	74.28	(207,610,870)	(120,446,000)	(87,164,870)	(72.37)	(3,3185)	(3,1056)	(0.21)	(6.86)
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(11,912,186)	(6,501,000)	(3,411,186)	(40.13)	(358,964,880)	(273,735,000)	(85,229,880)	(31.14)	#N/A	#N/A	#N/A	#N/A
20 Net Inadvertent Interchange	0	0	0	#N/A	0	0	0	#N/A	3,0707	3,1712	(0.10)	(3.17)
21 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 6 + 13 + 19)	30,752,182	28,873,261	1,878,921	6.51	1,001,463,189	910,494,000	90,969,189	9.99	#N/A	#N/A	#N/A	#N/A
22 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	3,0707	3,1712	(0.10)	(3.17)
23 Company Use *	54,955	58,001	(3,046)	(5.25)	1,789,668	1,829,000	(39,332)	(2.15)	3,0707	3,1712	(0.10)	(3.17)
24 T & D Losses *	2,681,435	1,452,822	1,228,613	84.57	87,323,260	45,813,000	41,510,260	90.61	3,0707	3,1712	(0.10)	(3.17)
25 TERRITORIAL KWH SALES	30,752,181	28,873,261	1,878,921	6.51	912,350,261	862,852,000	49,498,261	5.74	3,3707	3,3463	0.02	0.73
26 Wholesale KWH Sales	1,083,183	991,854	91,329	9.21	32,135,834	29,641,000	2,494,834	8.42	3,3706	3,3462	0.02	0.73
27 Jurisdictional KWH Sales	29,668,998	27,881,407	1,787,591	6.41	880,214,427	833,211,000	47,003,427	5.64	3,3707	3,3463	0.02	0.73
27a Jurisdictional Loss Multiplier	1,00070	1,00070	0	0	0	0	0	0	1,00070	1,00070	0	0
28 Jurisdictional KWH Sales Adj. for Line Losses	29,689,766	27,900,924	1,788,842	6.41	880,214,427	833,211,000	47,003,427	5.64	3,3730	3,3486	0.02	0.73
29 TRUE-UP	2,214,413	2,214,413	0	0.00	880,214,427	833,211,000	47,003,427	5.64	0,2516	0,2658	(0.01)	(5.34)
30 TOTAL JURISDICTIONAL FUEL COST	31,904,179	30,115,337	1,788,842	5.94	880,214,427	833,211,000	47,003,427	5.64	3,6246	3,6144	0.01	0.28
31 Revenue Tax Factor	52,107	52,107	0	0.00	880,214,427	833,211,000	47,003,427	5.64	1,00072	1,00072	0	0
32 Fuel Factor Adjusted for Revenue Taxes	52,107	52,107	0	0.00	880,214,427	833,211,000	47,003,427	5.64	3,6272	3,6170	0.01	0.28
33 GPIF Reward / (Penalty) **									0,0059	0,0063	(0.00)	(6.35)
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3,6331	3,6233	0.01	0.27
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3,633	3,623	0.01	0.27

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** (Gain)/Loss on sales of natural gas

SCHEDULE A1a

**GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF: OCTOBER 2005**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$42,296,868
2	Fuel Related Transactions		0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-8	(6,276)
4	Hedging Settlement Costs	Schedule A-2, Line A-6	(4,348,649)
5	Hedging Support Costs	Schedule A-2, Line A-5	8,643
6	Fuel Cost of Purchased Power	Schedule A-7	0
7	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 11	4,689,848
8	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
9	Energy Payments to Qualified Facilities	Sch. A-8, Col. 8, Line 8	23,934
10	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Total Line	<u>(11,912,186)</u>
11	Total Fuel and Net Power Transactions		<u>\$ 30,752,182</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
OCTOBER 2005
PERIOD TO DATE**

	DOLLARS			KWH			CENTS/KWH					
	ACTUAL (a)	EST'd (b)	DIFFERENCE AMT (c)	% (d)	ACTUAL (e)	EST'd (f)	DIFFERENCE AMT (g)	% (h)	ACTUAL (i)	EST'd (j)	DIFFERENCE AMT (k)	% (l)
1 Fuel Cost of System Net Generation (A3)	355,981,223	352,331,060	3,650,163	1.04	12,618,986,000	13,435,300,000	(816,314,000)	(6.08)	2.8210	2.6224	0.20	7.57
2 Hedging Settlement Costs	(15,462,859)	0	(15,462,859)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	30,705	27,570	3,135	11.37	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 Adjustments to Fuel Cost (A2, Page 1) ***	(532,548)	0	(532,548)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	340,016,521	352,358,630	(12,342,109)	(3.50)	12,618,986,000	13,435,300,000	(816,314,000)	(6.08)	2.6945	2.6226	0.07	2.74
7 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
9 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	53,236,639	23,425,000	29,811,639	127.26	1,183,227,263	544,334,000	638,893,263	117.37	4.4993	4.3034	0.20	4.55
10 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Capacity Cost of Schedule E Economy Purchases	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
12 Energy Payments to Qualifying Facilities (A8)	684,187	0	684,187	#N/A	13,576,990	0	13,576,990	#N/A	5.0393	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	53,920,826	23,425,000	30,495,826	130.18	13,576,990	0	13,576,990	119.87	4.5054	4.3034	0.20	4.69
14 Total Available MWH (Line 6 + Line 13)	393,937,347	375,763,630	18,153,717	4.83	1,196,804,253	544,334,000	652,470,253	(1.17)	(4.4574)	(5.1218)	0.66	12.37
15 Fuel Cost of Economy Sales (A6)	(7,156,488)	(7,157,000)	512	(0.01)	(160,551,325)	(139,735,000)	(20,816,325)	(14.90)	(1.8985)	(1.9351)	0.04	1.89
16 Gain on Economy Sales (A6)	(3,205,111)	(2,160,000)	(1,045,111)	48.38	0	0	0	#N/A	(3.2029)	(3.5308)	0.33	9.29
17 Fuel Cost of Unit Power Sales (A6)	(26,790,494)	(24,916,000)	(1,874,494)	7.52	(1,411,174,542)	(1,287,561,000)	(123,613,542)	(9.60)	(2.8094)	(3.0760)	0.27	8.67
18 Fuel Cost of Other Power Sales (A6)	(57,020,349)	(75,088,000)	18,067,651	(24.06)	(3,351,996,561)	(3,553,958,000)	201,961,439	5.68	#N/A	#N/A	#N/A	#N/A
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(94,172,442)	(109,321,000)	15,148,558	13.86	(3,351,996,561)	(3,553,958,000)	201,961,439	5.68	#N/A	#N/A	#N/A	#N/A
20 Net Inadvertent Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
21 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 6 + 13 + 19)	299,764,905	266,462,630	33,302,275	12.50	10,463,793,692	10,425,676,000	38,117,692	0.37	2.8648	2.5558	0.31	12.09
22 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
23 Company Use *	530,647	510,291	20,356	3.99	18,523,010	19,966,000	(1,442,990)	7.23	2.8648	2.5558	0.31	12.09
24 T & D Losses *	17,017,201	15,900,680	1,116,521	7.02	594,010,082	622,141,000	(28,130,918)	4.52	2.8648	2.5558	0.31	12.09
25 TERRITORIAL KWH SALES	299,764,904	266,462,630	33,302,274	12.50	9,851,260,600	9,783,569,000	67,691,600	(0.69)	3.0429	2.7236	0.32	11.72
26 Wholesale KWH Sales	10,266,218	8,737,492	1,528,726	17.50	339,225,964	350,828,000	(18,397,964)	(5.73)	3.0284	2.7234	0.30	11.13
27 Jurisdictional KWH Sales	289,498,686	257,725,138	31,773,548	12.33	9,512,034,636	9,462,741,000	49,293,636	0.52	3.0435	2.7236	0.32	11.75
27a Jurisdictional Loss Multiplier***	1.00070	1.00070	0	0	1.00070	1.00070	0	0	1.00070	1.00070	0	0
28 Jurisdictional KWH Sales Adj. for Line Losses	289,701,335	257,905,546	31,795,789	12.33	9,512,034,636	9,462,741,000	49,293,636	(0.52)	3.0456	2.7255	0.32	11.74
29 TRUE-UP	22,144,130	22,144,130	0	0.00	9,512,034,636	9,462,741,000	49,293,636	(0.52)	0.2328	0.2340	(0.00)	(0.51)
30 TOTAL JURISDICTIONAL FUEL COST	311,845,465	280,049,676	31,795,789	11.35	9,512,034,636	9,462,741,000	49,293,636	0.52	3.2784	2.9595	0.32	10.78
31 Revenue Tax Factor					1.00072	1.00072			1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes					3.2808	2.9616			3.2808	2.9616		
33 GPIF Reward / (Penalty) **					0.0055	0.0055			0.0055	0.0055		
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)					3.2863	2.9671			3.2863	2.9671		
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)					3.286	2.967			3.286	2.967		

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** (Gain)/Loss on sales of natural gas

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005

	CURRENT MONTH			PERIOD - TO - DATE		
	ACTUAL	ESTIMATED	DIFFERENCE	ACTUAL	ESTIMATED	DIFFERENCE
	\$	\$	\$	\$	\$	\$
			%			%
A. Fuel Cost & Net Power Transactions						
1 Fuel Cost of System Net Generation	42,240,573.39	34,865,060	21.15	354,458,265.18	350,315,891	4,142,374.18
1a Other Generation	56,294.15	158,444	(64.47)	1,522,956.16	2,015,169	(492,212.84)
2 Fuel Cost of Power Sold	(11,912,185.84)	(8,501,000)	40.13	(94,172,441.97)	(109,321,000)	15,148,558.03
3 Fuel Cost - Purchased Power	4,689,847.84	2,348,000	99.74	53,236,642.52	23,425,000	29,811,642.52
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	#N/A	0.00	0	0.00
3b Energy Payments to Qualifying Facilities	23,934.00	0	100.00	684,187.00	0	684,187.00
4 Energy Cost-Economy Purchases	0.00	0	#N/A	0.00	0	0.00
5 Hedging Support Cost	8,642.61	2,757	213.48	30,702.85	27,570	3,132.85
6 Hedging Settlement Cost	(4,348,649.00)	0	(100.00)	(15,462,858.00)	0	(15,462,858.00)
7 Total Fuel & Net Power Transactions	30,758,457.15	28,873,261	6.53	300,297,453.74	266,462,630	33,834,824
8 Adjustments To Fuel Cost	(6,275.73)	0	#N/A	(532,548.91)	0	(532,548.91)
9 Adj. Total Fuel & Net Power Transactions	30,752,181.42	28,873,261	6.51	299,764,904.83	266,462,630	33,302,274.83
B. KWH Sales						
1 Jurisdictional Sales	880,214,427	833,211,000	5.64	9,512,034,636	9,462,741,000	49,293,636
2 Non-Jurisdictional Sales	32,135,834	29,641,000	8.42	339,225,964	320,828,000	18,397,964
3 Total Territorial Sales	912,350,261	862,852,000	5.74	9,851,260,600	9,783,569,000	67,691,600
4 Juris. Sales as % of Total Terr. Sales	96.4777	96.5648	(0.09)	96.5565	96.7207	(0.1642)

Note: Line 8 - (Gain)/Loss on Sales of Natural Gas

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005

	CURRENT MONTH		PERIOD - TO - DATE		DIFFERENCE
	ACTUAL	ESTIMATED	ACTUAL	ESTIMATED	
C. True-up Calculation					
1 Jurisdictional Fuel Revenue	24,787,341.85	23,496,297	268,447,065.93	266,846,422	1,600,644.28
2 Fuel Adj. Revs. Not Applicable to Period:					
2a True-Up Provision	(2,214,412.58)	(2,214,413)	(22,144,125.80)	(22,144,130)	4.20
2b Incentive Provision	(52,069.18)	(52,069)	(520,691.76)	(520,690)	(1.76)
3 Juris. Fuel Revenue Applicable to Period	22,520,860.09	21,229,815	245,782,248.37	244,181,602	1,600,646.37
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	30,752,181.42	28,873,261	299,764,904.83	286,462,630	33,302,274.83
5 Juris. Sales % of Total KWH Sales (Line B4)	96.4777	96.5648	96.5565	96.7207	(0.1642)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	29,689,765.63	27,900,924	289,701,334.28	257,905,546	31,795,788.28
7 True-Up Provision for the Month	(7,168,905.54)	(6,671,109)	(43,919,085.91)	(11,019,237)	(32,899,848.91)
8 Interest Provision for the Month	(88,858.31)	(43,958)	(133,805.53)	(316,619)	182,813.47
9 Beginning True-Up & Interest Provision*	(24,796,635.45)	(11,264,023)	(7,931,221.08)	(26,572,951)	18,641,729.92
10 True-Up Collected / (Refunded)	2,214,412.58	2,214,413	22,144,125.80	22,144,130	(4.20)
End of Period - Total Net True-Up, Before Adjustment (7+C8+C9+C10)	(29,839,986.72)	(15,764,677)	(29,839,986.72)	(15,764,677)	(14,075,309.72)
11					89.28

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005

	CURRENT MONTH		DIFFERENCE
	ACTUAL	ESTIMATED	AMOUNT (\$)
	\$		%
D. Interest Provision			
1 Beginning True-Up Amount (C9)	(24,796,635.45)	(11,264,023)	(13,532,612.45)
2 Ending True-Up Amount			120.14
3 Total of Beginning & Ending True-Up Amts.	(29,751,128.41)	(15,720,719)	(14,030,409.41)
4 Average True-Up Amount	(54,547,763.86)	(26,984,742)	(27,563,021.86)
5 Interest Rate -	(27,273,881.93)	(13,492,371)	(13,781,510.93)
6 1st Day of Reporting Business Month	3.79	3.79	0.0000
7 1st Day of Subsequent Business Month	4.03	4.03	0.0000
8 Annual Average Interest Rate	7.82	7.82	0.0000
9 Monthly Average Interest Rate (D8/12)	3.91	3.91	0.0000
10 Interest Provision (D4*D9)	0.3258	0.3258	0.0000
	(88,858.31)	(43,958)	(44,900.31)
Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007	

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : OCTOBER 2005**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE AMOUNT	%	ACTUAL	EST.	DIFFERENCE AMOUNT	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<u>FUEL COST-NET GEN.(\$)</u>								
1 LIGHTER OIL (B.L.)	46,943	58,712	(11,769)	(20.05)	736,101	515,639	220,462	42.76
2 COAL excluding Scherer	23,608,096	15,744,536	7,863,560	49.94	197,427,340	186,099,626	11,327,714	6.09
3 COAL at Scherer	2,755,228	2,722,110	33,118	1.22	23,680,983	26,118,800	(2,437,817)	(9.33)
4 GAS	15,840,941	16,490,498	(649,557)	(3.94)	133,644,272	139,288,264	(5,643,992)	(4.05)
5 GAS (B.L.)	42,186	7,648	34,538	451.60	412,076	308,731	103,345	33.47
6 OIL - C.T.	3,474	0	3,474	100.00	80,451	0	80,451	100.00
7 TOTAL (\$)	<u>42,296,868</u>	<u>35,023,504</u>	<u>7,273,364</u>	<u>20.77</u>	<u>355,981,223</u>	<u>352,331,060</u>	<u>3,650,163</u>	<u>1.04</u>
<u>SYSTEM NET GEN. (MWH)</u>								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	995,110	723,510	271,600	37.54	9,393,979	9,519,540	(125,561)	(1.32)
10 COAL at Scherer	149,968	148,340	1,628	1.10	1,357,688	1,465,830	(108,142)	(7.38)
11 GAS	127,403	256,960	(129,557)	(50.42)	1,866,832	2,449,930	(583,098)	(23.80)
12 OIL - C.T.	0	0	0	#N/A	487	0	487	100.00
13 TOTAL (MWH)	<u>1,272,481</u>	<u>1,128,810</u>	<u>143,671</u>	<u>12.73</u>	<u>12,618,986</u>	<u>13,435,300</u>	<u>(816,314)</u>	<u>(6.08)</u>
<u>UNITS OF FUEL BURNED</u>								
14 LIGHTER OIL (BBL)	687	999	(312)	(31.23)	14,033	10,856	3,177	29.27
15 COAL (TONS) excluding Scherer	459,992	327,643	132,349	40.39	4,329,475	4,292,120	37,355	0.87
16 GAS (MCF)	936,293	1,725,050	(788,757)	(45.72)	12,959,325	16,121,643	(3,162,318)	(19.62)
17 OIL - C.T. (BBL)	63	0	63	100.00	1,558	0	1,558	100.00
<u>BTU'S BURNED (MMBTU)</u>								
18 COAL + GAS B.L. +OIL B.L.	11,870,451	9,084,390	2,786,061	30.67	112,788,746	113,221,596	(432,850)	(0.38)
19 GAS - Generation	979,861	1,775,817	(795,956)	(44.82)	13,396,802	16,560,552	(3,163,750)	(19.10)
20 OIL - C.T.	363	0	363	100.00	9,188	0	9,188	100.00
21 TOTAL (MMBTU)	<u>12,850,675</u>	<u>10,860,207</u>	<u>1,990,468</u>	<u>18.33</u>	<u>126,194,736</u>	<u>129,782,148</u>	<u>(3,587,412)</u>	<u>(2.76)</u>
<u>GENERATION MIX (% MWH)</u>								
22 LIGHTER OIL (B.L.)	0.00	#N/A	#N/A	#N/A	0.00	0.00	0.00	#N/A
23 COAL	89.99	77.24	12.75	16.51	85.21	81.76	3.45	4.22
24 GAS	10.01	22.76	(12.75)	(56.02)	14.79	18.24	(3.45)	(18.91)
25 OIL - C.T.	0.00	#N/A	#N/A	#N/A	0.00	0.00	0.00	#N/A
26 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>
<u>FUEL COST (\$ / UNIT)</u>								
27 LIGHTER OIL (\$/BBL)	68.33	58.76	9.57	16.29	52.45	47.50	4.95	10.42
28 COAL (\$/TON) (1)	51.32	48.05	3.27	6.81	45.60	43.36	2.24	5.17
29 GAS (\$/MCF) (2)	16.90	9.46	7.44	78.65	10.33	8.53	1.80	21.10
30 OIL - C.T. (\$/BBL)	55.14	#N/A	#N/A	#N/A	51.64	#N/A	#N/A	#N/A
<u>FUEL COST (\$ / MMBTU)</u>								
31 COAL + GAS B.L. +OIL B.L.	2.23	2.04	0.19	9.31	1.97	1.88	0.09	4.79
32 GAS - Generation (2)	16.11	9.19	6.92	75.30	9.96	8.29	1.67	20.14
33 OIL - C.T.	9.57	#N/A	#N/A	#N/A	8.76	#N/A	#N/A	#N/A
34 TOTAL (\$/MMBTU)	<u>3.29</u>	<u>3.22</u>	<u>0.07</u>	<u>2.17</u>	<u>2.82</u>	<u>2.71</u>	<u>0.11</u>	<u>4.06</u>
<u>BTU BURNED / KWH</u>								
35 COAL + GAS B.L. +OIL B.L.	10,366	10,420	(54)	(0.52)	10,490	10,307	183	1.78
36 GAS - Generation (2)	7,812	7,081	731	10.32	7,198	6,967	231	3.32
37 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	18,867	#N/A	#N/A	#N/A
38 TOTAL (BTU/KWH)	<u>10,099</u>	<u>9,621</u>	<u>478</u>	<u>4.97</u>	<u>10,000</u>	<u>9,660</u>	<u>340</u>	<u>3.52</u>
<u>FUEL COST (¢ / KWH)</u>								
39 COAL + GAS B.L. +OIL B.L.	2.38	2.19	0.19	8.68	2.11	1.96	0.15	7.65
40 COAL at Scherer	1.84	1.84	0.00	#N/A	1.74	1.78	(0.04)	(2.25)
41 GAS	12.43	6.42	6.01	93.61	7.16	5.69	1.47	25.83
42 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	16.52	#N/A	#N/A	#N/A
43 TOTAL (¢ / KWH)	<u>3.32</u>	<u>3.10</u>	<u>0.22</u>	<u>7.10</u>	<u>2.82</u>	<u>2.62</u>	<u>0.20</u>	<u>7.63</u>

Note: (1) Line 28, \$/Ton excludes Plant Scherer. Coal statistics for Plant Scherer are being reported on a BTU and \$ basis only.

(2) Calculations for Line 29, 32, and 36 exclude Gulf's CT in Santa Rosa County because MCF and MMBTU's are not available due to contract specifications.

SCHEDULE A-4

SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005

Line	(a) Plant/Unit	(b) Net Cap. (MW) 2004	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Heat Value (BTU/Unit) lbs./cf/Gal.	(k) Fuel Burned (MMBTU)	(l) Fuel Burned Cost (\$)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit (\$/Unit)
1	Crist 2	24.0	0	0.0	100.0	0.0	#N/A	Gas-G	0	1,056	0	0	0.00	0.00
2								Gas-S	0	1,056	0	0	0.00	0.00
3	Crist 3	35.0	(320)	(1.2)	100.0	(1.2)	#N/A	Gas-G	0	1,056	0	0	0.00	0.00
4								Gas-S	0	1,056	0	0	0.00	0.00
5	Crist 4	78.0	51,555	88.8	100.0	88.8	10,646	Coal	23,671	11,593	548,837	1,183,670	2.30	50.01
6			0					Gas-G	0	1,056	0	0	#N/A	#N/A
7								Gas-S	0	1,056	0	0	#N/A	#N/A
8								Oil-S	107	140,699	636	6,940	64.86	64.86
10	Crist 5	80.0	53,774	90.4	100.0	90.4	10,404	Coal	24,079	11,617	559,444	1,204,054	2.24	50.00
11			8					Gas-G	169	1,056	178	3,229	40.36	19.11
12								Gas-S	0	1,056	0	0	#N/A	#N/A
13								Oil-S	106	140,699	626	6,848	64.60	64.60
15	Crist 6	302.0	(1,120)	(0.5)	0.0	#N/A	0	Coal	0	0	0	0	#N/A	#N/A
16			0					Gas-G	0	1,056	0	0	0.00	#N/A
17								Gas-S	0	1,056	0	0	0.00	#N/A
18								Oil-S	0	140,699	0	0	#N/A	#N/A
19	Crist 7	477.0	308,966	87.1	91.8	94.9	10,468	Coal	140,069	11,545	3,234,197	7,004,158	2.27	50.01
20			0					Gas-G	0	1,056	0	0	#N/A	#N/A
21								Gas-S	2,203	1,056	2,327	42,186	19.15	19.15
22								Oil-S	156	140,699	921	10,067	64.53	64.53
23	Scherer 3 (2)	211.0	149,968	95.5	100.0	95.5	10,209	Coal	N/A	8,585	1,531,091	2,672,369	1.78	#N/A
24								Oil-S	0	0	0	0	#N/A	#N/A
25	Scholz 1	46.0	19,866	58.0	99.9	58.1	12,375	Coal	10,400	11,819	245,842	747,375	3.76	71.86
26								Oil-S	16	140,061	92	1,266	79.13	79.13
27	2	46.0	18,503	54.1	100.0	54.1	12,609	Coal	9,881	11,806	233,300	710,029	3.84	71.86
28								Oil-S	10	140,061	56	774	77.40	77.40
29	Smith 1	162.0	78,713	65.3	67.6	96.6	10,425	Coal	35,164	11,668	820,595	1,815,430	2.31	51.63
30								Oil-S	33	137,730	188	2,833	85.85	85.85
31	2	189.0	137,328	97.7	100.0	97.7	10,274	Coal	61,123	11,542	1,410,953	3,155,574	2.30	51.63
32								Oil-S	17	137,730	100	1,507	88.65	88.65
33	3	481.0	125,795	35.1	90.6	38.8	7,792	Gas-G	933,921	1,049	979,683	15,781,418	12.55	16.90
34	A	32.0	0	0.0	100.0	0.0	#N/A	Oil	63	137,730	363	3,474	#N/A	55.14
35	Other Generation	0.0	1,980						0	0	0	56,294	2.84	#N/A
36	Daniel 1 (1)	257.0	150,944	78.9	86.8	91.0	10,009	Coal	69,825	10,818	1,510,794	3,503,190	2.32	50.17
37								Oil-S	243	139,353	1,420	16,671	68.60	68.60
38	Daniel 2 (1)	250.0	176,581	94.9	99.7	95.3	10,018	Coal	83,752	10,561	1,769,029	4,201,896	2.38	50.17
39								Oil-S	1	139,353	3	38	38.00	38.00
40	Total	2,670.0	1,272,481	64.1	65.9	97.2	10,115				12,850,675	42,131,290	3.31	

Units	\$	cents/kwh
NA Scherer Inventory Adjustment - COAL	82,859	
2,028 Daniel Inventory Adjustment - COAL	89,663	
NA Daniel Railcar Track Deprec.	(6,944)	
Recoverable Fuel	42,296,868	3.32

Notes & Adjust.:
 (1) Represents Gulf's 50% Ownership
 (2) Represents 25% Ownership; Scherer coal is reported on a BTU and \$ basis only.
 Smith A uses light oil; Negative Net Generation at any unit is due to station service
 Gas-G is gas used for generation; Gas-S is gas used for starter

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
PURCHASES :									
1	UNITS (BBL)	888	1,001	(113)	(11.29)	14,304	12,223	2,081	17.03
2	UNIT COST (\$/BBL)	99.93	63.54	36.39	57.27	63.16	53.32	9.84	18.45
3	AMOUNT (\$)	88,734	63,601	25,133	39.52	903,434	651,695	251,739	38.63
4	BURNED :								
5	UNITS (BBL)	814	999	(185)	(18.52)	15,186	10,856	4,330	39.89
6	UNIT COST (\$/BBL)	68.32	58.77	9.55	16.25	52.93	47.50	5.43	11.43
7	AMOUNT (\$)	55,615	58,712	(3,097)	(5.27)	803,867	515,639	288,228	55.90
8	ENDING INVENTORY :								
9	UNITS (BBL)	6,720	8,108	(1,388)	(17.12)	6,720	8,108	(1,388)	(17.12)
10	UNIT COST (\$/BBL)	67.49	55.91	11.58	20.71	67.49	55.91	11.58	20.71
11	AMOUNT (\$)	453,510	453,340	170	0.04	453,510	453,340	170	0.04
12	DAYS SUPPLY	NA	NA						
13	COAL EXCLUDING PLANT SCHERER								
PURCHASES :									
14	UNITS (TONS)	400,943	373,662	27,281	7.30	4,409,260	4,417,534	(8,274)	(0.19)
15	UNIT COST (\$/TON)	54.68	49.72	4.96	9.98	46.50	44.31	2.19	4.94
16	AMOUNT (\$)	21,922,259	18,576,880	3,345,379	18.01	205,021,353	195,723,693	9,297,660	4.75
17	BURNED :								
18	UNITS (TONS)	459,992	327,643	132,349	40.39	4,329,475	4,292,120	37,355	0.87
19	UNIT COST (\$/TON)	51.34	48.05	3.29	6.85	45.62	43.36	2.26	5.21
20	AMOUNT (\$)	23,615,039	15,744,536	7,870,503	49.99	197,496,784	186,099,626	11,397,158	6.12
21	ENDING INVENTORY :								
22	UNITS (TONS)	410,498	696,523	(286,025)	(41.06)	410,498	696,523	(286,025)	(41.06)
23	UNIT COST (\$/TON)	51.97	49.05	2.92	5.95	51.97	49.05	2.92	5.95
24	AMOUNT (\$)	21,333,312	34,163,135	(12,829,823)	(37.55)	21,333,312	34,163,135	(12,829,823)	(37.55)
25	DAYS SUPPLY	21	36	(15)	(41.67)	21	36	(15)	(41.67)
26	COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)								
PURCHASES :									
27	UNITS (MMBTU)	1,369,162	1,518,410	(149,248)	(9.83)	13,786,239	15,029,421	(1,243,182)	(8.27)
28	UNIT COST (\$/MMBTU)	1.75	1.78	(0.03)	(1.69)	1.70	1.74	(0.04)	(2.30)
29	AMOUNT (\$)	2,393,884	2,698,409	(304,525)	(11.29)	23,445,370	26,156,959	(2,711,589)	(10.37)
30	BURNED :								
31	UNITS (MMBTU)	1,578,657	1,536,828	41,829	2.72	13,980,412	15,083,770	(1,103,358)	(7.31)
32	UNIT COST (\$/MMBTU)	1.75	1.77	(0.02)	(1.13)	1.69	1.73	(0.04)	(2.31)
33	AMOUNT (\$)	2,755,228	2,722,110	33,118	1.22	23,680,982	26,118,800	(2,437,818)	(9.33)
34	ENDING INVENTORY :								
35	UNITS (MMBTU)	1,316,277	1,619,439	(303,162)	(18.72)	1,316,277	1,619,439	(303,162)	(18.72)
36	UNIT COST (\$/MMBTU)	1.74	1.77	(0.03)	(1.69)	1.74	1.77	(0.03)	(1.69)
37	AMOUNT (\$)	2,296,533	2,868,711	(572,178)	(19.95)	2,296,533	2,868,711	(572,178)	(19.95)
38	DAYS SUPPLY	25	31	(6)	(19.35)	25	31	(6)	(19.35)
39	GAS (Reported on a MMBTU and \$ basis)								
PURCHASES :									
40	UNITS (MMBTU)	1,342,329	1,725,050	(382,721)	(22.19)	13,734,137	16,121,643	(2,387,506)	(14.81)
41	UNIT COST (\$/MMBTU)	16.16	9.47	6.69	70.64	10.18	8.53	1.65	19.34
42	AMOUNT (\$)	21,696,089	16,339,702	5,356,387	32.78	139,840,420	137,581,826	2,258,594	1.64
43	BURNED :								
44	UNITS (MMBTU)	982,188	1,725,050	(742,862)	(43.06)	13,446,409	16,121,643	(2,675,234)	(16.59)
45	UNIT COST (\$/MMBTU)	16.11	9.47	6.64	70.12	9.86	8.53	1.33	15.59
46	AMOUNT (\$)	15,826,833	16,339,702	(512,869)	(3.14)	132,533,392	137,581,826	(5,048,434)	(3.67)
47	ENDING INVENTORY :								
48	UNITS (MMBTU)	603,061	0	603,061	100.00	603,061	0	603,061	100.00
49	UNIT COST (\$/MMBTU)	16.11	#N/A	#N/A	100.00	16.11	0.00	16.11	#N/A
50	AMOUNT (\$)	9,714,528	0	9,714,528	100.00	9,714,528	0	9,714,528	100.00
51	OTHER - C.T. OIL								
PURCHASES :									
52	UNITS (BBL) *	13	0	13	#N/A	2,544	0	2,544	#N/A
53	UNIT COST (\$/BBL)	80.85	#N/A	#N/A	#N/A	81.84	#N/A	#N/A	#N/A
54	AMOUNT (\$)	1,051	0	1,051	#N/A	208,196	0	208,196	#N/A
55	BURNED :								
56	UNITS (BBL)	63	0	63	#N/A	1,558	0	1,558	#N/A
57	UNIT COST (\$/BBL)	55.14	#N/A	#N/A	#N/A	51.64	#N/A	#N/A	#N/A
58	AMOUNT (\$)	3,474	0	3,474	#N/A	80,451	0	80,451	#N/A
59	ENDING INVENTORY :								
60	UNITS (BBL)	5,590	5,292	298	5.63	5,590	5,292	298	5.63
61	UNIT COST (\$/BBL)	55.35	46.30	9.05	19.55	55.35	46.30	9.05	19.55
62	AMOUNT (\$)	309,425	244,999	64,426	26.30	309,425	244,999	64,426	26.30
63	DAYS SUPPLY	3	3	0	0.00				
64									

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005

CURRENT MONTH								
(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) FUEL COST	(b) TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	120,446,000	0	120,446,000	4.00	4.20	4,820,000	5,061,000
2	Various Unit Power Sales	135,335,000	0	135,335,000	1.98	2.09	2,681,000	2,826,000
3	Various Economy Sales	17,954,000	0	17,954,000	5.04	5.06	905,000	908,000
4	Gain on Econ. Sales	0	0	0	N/A	N/A	95,000	95,000
5	TOTAL ESTIMATED:	273,735,000	0	273,735,000	3.11	3.25	8,501,000	8,890,000
ACTUAL								
6	Southern Company Interchange	176,809,017	0	176,809,017	5.15	5.44	9,107,214	9,617,234
7	A.E.C. Economy, External	349,221	0	349,221	5.19	8.85	18,116	30,922
8	AECI External	130,964	0	130,964	3.99	7.05	5,221	9,239
9	AEP External	0	0	0	#N/A	#N/A	0	0
10	AMEREN External	0	0	0	#N/A	#N/A	0	0
11	BPENERGY External	0	0	0	#N/A	#N/A	0	0
12	CALPINE External	0	0	0	#N/A	#N/A	0	0
13	CARGILE External	631,457	0	631,457	5.51	7.91	34,802	49,930
14	CINERGY External	89,086	0	89,086	3.97	8.61	3,540	7,669
15	CLECO External	0	0	0	#N/A	#N/A	0	0
16	COBBEMC External	494,809	0	494,809	4.90	9.65	24,238	47,728
17	COGENTRX External	0	0	0	#N/A	#N/A	0	0
18	GONOCO External	7,208	0	7,208	3.76	7.51	271	541
19	CONSTELL External	45,551	0	45,551	5.36	9.61	2,443	4,379
20	CORAL External	0	0	0	#N/A	#N/A	0	0
21	CPL External	0	0	0	#N/A	#N/A	0	0
22	DEMA External	7,208	0	7,208	8.03	8.39	579	605
23	DTE External	0	0	0	#N/A	#N/A	0	0
24	DUKE Economy, External	0	0	0	#N/A	#N/A	0	0
25	EAGLE EN External	0	0	0	#N/A	#N/A	0	0
26	EASTKY External	0	0	0	#N/A	#N/A	0	0
27	EFFINGHAM External	0	0	0	#N/A	#N/A	0	0
28	ENTERGY Economy, External	1,058,719	0	1,058,719	6.61	10.23	69,963	108,316
29	EXELON External	0	0	0	#N/A	#N/A	0	0
30	PROGRESS UPS, External	41,288,766	0	41,288,766	1.89	2.06	781,194	850,018
31	FPL UPS, External	80,681,597	0	80,681,597	1.86	1.99	1,502,510	1,602,146
32	HBEC External	0	0	0	#N/A	#N/A	0	0
33	JARON External	14,128	0	14,128	3.92	7.41	554	1,047
34	JEA UPS, External	17,785,138	0	17,785,138	1.85	1.96	328,394	348,556
35	KCPL External	0	0	0	#N/A	#N/A	0	0
36	LPM External	32,507	0	32,507	5.32	9.87	1,729	3,209
37	MEAG External	0	0	0	#N/A	#N/A	0	0
38	MERRILL External	80,583	0	80,583	8.55	13.68	6,890	11,026
39	MONROE External	0	0	0	#N/A	#N/A	0	0
40	MORGAN External	11,532	0	11,532	4.01	8.42	463	971
41	NCMPA1 External	0	0	0	#N/A	#N/A	0	0
42	NRG External	0	0	0	#N/A	#N/A	0	0
43	OPC External	455,878	0	455,878	4.23	6.62	19,268	30,173
44	ORLANDO External	32,355	0	32,355	5.74	12.38	1,857	4,005
45	OXY External	0	0	0	#N/A	#N/A	0	0
46	PVI External	868,602	0	868,602	4.54	7.53	39,413	65,403
47	REMC External	0	0	0	#N/A	#N/A	(1,718)	0
48	SANTARS External	0	0	0	#N/A	#N/A	0	0
49	SCANA External	0	0	0	#N/A	#N/A	0	0
50	SCE&G Economy, External	1,250,580	0	1,250,580	4.57	8.04	57,103	100,589
51	SCPSA External	0	0	0	#N/A	#N/A	0	0
52	SEC External	409,986	0	409,986	4.42	6.97	18,127	28,574
53	SEPA External	0	0	0	#N/A	#N/A	0	0
54	SOCOBUS External	0	0	0	#N/A	#N/A	0	0
55	SPLITROC External	0	0	0	#N/A	#N/A	0	0
56	TAL Economy, External	159,268	0	159,268	7.66	12.66	12,196	20,158
57	TEA External	2,764,933	0	2,764,933	4.62	8.26	127,872	228,511
58	TECO External	0	0	0	#N/A	#N/A	0	0
59	TENASKA External	0	0	0	#N/A	#N/A	9	0
60	TRANSALT External	0	0	0	#N/A	#N/A	0	0
61	TVA Economy, External	2,369,139	0	2,369,139	4.16	7.05	98,649	167,142
62	UPP External	0	0	0	#N/A	#N/A	0	0
63	WESTGA External	0	0	0	#N/A	#N/A	0	0
64	WILLIAMS External	277,277	0	277,277	5.26	7.61	14,592	21,105
65	WRI External	57,518	0	57,518	4.14	8.65	2,384	4,976
66	Less: Flow-Thru Energy	(14,918,010)	0	(14,918,010)	4.78	4.78	(713,438)	(713,438)
67	AEC/BRMC	308,718	0	308,718	2.03	2.03	6,281	6,281
68	SEPA	816,024	816,024	0	0.00	0.00	0	0
69	U.P.S. Adjustment	0	0	0	N/A	N/A	69,744	69,744
70	Economy Energy Sales Gain	0	0	0	N/A	N/A	271,726	339,658
71	Other transactions including adj.	44,595,121	37,601,953	6,993,168	0.00	0.00	0	0
72	TOTAL ACTUAL SALES	358,964,880	38,417,977	320,546,903	3.32	3.64	11,912,186	13,066,417
73	Difference in Amount	85,229,880	38,417,977	46,811,903	0.21	0.39	3,411,186	4,176,417
74	Difference in Percent	31.14	#N/A	17.10	6.75	12.00	40.13	46.98

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: SEPTEMBER 2005

		PERIOD TO DATE			OCTOBER 2005				
(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) FUEL COST	(b) TOTAL COST	TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$	
ESTIMATED									
1	So. Co. Interchange	2,126,662,000	0	2,126,662,000	3.53	3.76	75,088,000	80,022,000	
2	Various Unit Power Sales	1,287,561,000	0	1,287,561,000	1.94	2.06	24,916,000	26,485,000	
3	Various Economy Sales	139,735,000	0	139,735,000	5.12	5.16	7,157,000	7,215,000	
4	Gain on Econ. Sales	0	0	0	#N/A	#N/A	2,160,000	2,160,000	
5	TOTAL ESTIMATED	3,553,958,000	0	3,553,958,000	3.08	3.26	109,321,000	115,882,000	
ACTUAL									
6	Southern Company Interchange	1,566,887,851	0	1,566,887,851	4.27	4.68	66,848,705	73,387,089	
7	A.E.C. Economy, External	6,568,350	0	6,568,350	4.08	5.76	267,768	378,586	
8	AECI External	1,384,514	0	1,384,514	4.03	6.17	55,834	85,423	
9	AEP External	685,453	0	685,453	5.26	6.27	36,034	42,977	
10	AMEREN External	37,264	0	37,264	4.30	6.51	1,604	2,425	
11	BPENERGY External	447,087	0	447,087	3.84	5.96	17,162	26,661	
12	CALPINE External	93,486	0	93,486	3.59	4.82	3,359	4,506	
13	CARGILE External	8,430,740	0	8,430,740	5.01	7.13	422,087	600,877	
14	CINERGY External	1,765,775	0	1,765,775	4.15	6.45	73,261	113,929	
15	CLECO External	29,696	0	29,696	4.20	6.33	1,248	1,880	
16	COBBEMC External	10,229,541	0	10,229,541	4.27	6.15	436,646	628,975	
17	COGENTRX External	0	0	0	#N/A	#N/A	6,914	0	
18	CONOCO External	215,586	0	215,586	3.77	5.31	8,124	11,450	
19	CONSTELL External	1,252,494	0	1,252,494	6.06	6.71	75,957	84,080	
20	CORAL External	847,993	0	847,993	5.07	6.21	42,968	52,672	
21	CPL External	335,738	0	335,738	3.85	6.20	12,911	20,818	
22	DEMA External	278,791	0	278,791	3.89	5.15	10,832	14,357	
23	DTE Economy, External	423,099	0	423,099	5.45	7.00	23,079	29,604	
24	DUKE External	894,606	0	894,606	6.14	6.31	54,944	56,472	
25	EAGLE EN External	11,388	0	11,388	6.66	4.80	759	547	
26	EASTKY External	1,267,607	0	1,267,607	4.03	6.13	51,055	77,674	
27	EFFINGHAM External	0	0	0	#N/A	#N/A	1,380	0	
28	ENTERGY Economy, External	14,528,623	0	14,528,623	4.10	5.80	595,826	842,493	
29	EXELON External	0	0	0	#N/A	#N/A	353	0	
30	PROGRESS UPS, External	407,338,723	0	407,338,723	1.94	2.17	7,886,202	8,854,512	
31	FPL UPS, External	821,311,543	0	821,311,543	1.82	1.98	14,914,517	16,223,930	
32	HBEC External	0	0	0	#N/A	#N/A	274	0	
33	JARON External	98,244	0	98,244	4.14	6.62	4,063	6,502	
34	JEA UPS, External	180,971,964	0	180,971,964	1.80	1.95	3,261,834	3,522,626	
35	KCPL External	29,696	0	29,696	4.76	7.88	1,413	2,339	
36	LPM External	606,024	0	606,024	4.40	7.23	26,669	43,835	
37	MEAG External	0	0	0	#N/A	#N/A	(28)	0	
38	MERRILL External	1,985,096	0	1,985,096	4.60	6.52	91,410	129,343	
39	MONROE External	0	0	0	#N/A	#N/A	1,265	0	
40	MORGAN External	1,239,213	0	1,239,213	4.52	6.29	55,953	77,988	
41	NCMPA1 External	26,739	0	26,739	4.14	7.33	1,108	1,959	
42	NRG External	808,569	0	808,569	4.03	5.85	32,552	47,306	
43	OPC External	14,685,720	0	14,685,720	4.08	5.79	599,904	849,987	
44	ORLANDO External	5,563,826	0	5,563,826	4.40	6.76	244,928	376,031	
45	OXY External	406,229	0	406,229	3.78	5.60	15,364	22,743	
46	PVI External	16,824,414	0	16,824,414	4.41	6.14	742,452	1,032,837	
47	REMC External	1,239,774	0	1,239,774	7.47	7.84	92,567	97,218	
48	SANTARS External	0	0	0	#N/A	#N/A	44	0	
49	SCANA External	3,604	0	3,604	0.00	4.99	0	180	
50	SCE&G Economy, External	6,344,775	0	6,344,775	4.53	6.96	287,642	441,839	
51	SCPSA External	0	0	0	#N/A	#N/A	20	0	
52	SEC External	10,368,007	0	10,368,007	4.58	6.48	474,778	671,360	
53	SEPA External	45,407	0	45,407	3.94	6.73	1,791	3,054	
54	SOCOBUS External	0	0	0	#N/A	#N/A	(10)	0	
55	SPLITROC External	447,728	0	447,728	5.15	6.64	23,074	29,734	
56	TAL External	1,552,312	0	1,552,312	6.65	8.98	103,300	139,440	
57	TEA External	23,334,945	0	23,334,945	4.57	6.65	1,066,874	1,551,313	
58	TECO External	110,208	0	110,208	5.93	7.90	6,534	8,704	
59	TENASKA External	94,421	0	94,421	4.07	6.08	3,839	5,738	
60	TRANSALT External	30,776	0	30,776	4.10	5.86	1,261	1,802	
61	TVA Economy, External	17,461,163	0	17,461,163	4.14	6.41	723,703	1,119,789	
62	UPP External	3,604	0	3,604	3.39	4.99	122	180	
63	WESTGA External	0	0	0	#N/A	#N/A	1,161	0	
64	WILLIAMS External	6,855,726	0	6,855,726	5.24	6.61	359,523	453,123	
65	WRI External	2,209,586	0	2,209,586	4.35	5.94	96,133	131,322	
66	Less: Flow-Thru Energy	(245,634,471)	0	(245,634,471)	4.13	4.13	(10,139,009)	(10,139,009)	
67	AEC/BRMC	4,176,155	0	4,176,155	2.11	2.11	88,149	88,149	
68	SEPA	17,853,792	17,853,792	0	0.00	0.00	0	0	
69	U.P.S. Adjustment	0	0	0	N/A	N/A	624,641	624,641	
70	Economy Energy Sales Gain	0	0	0	N/A	N/A	3,205,111	3,273,043	
71	Other transactions including adj.	436,987,367	350,254,173	86,733,194	0.05	0.05	222,504	222,504	
72	TOTAL ACTUAL SALES	3,351,996,561	368,107,965	2,983,888,596	2.81	3.17	94,172,442	106,379,557	
73	Difference in Amount	(201,961,439)	368,107,965	(570,069,404)	(0.27)	(0.09)	(15,148,558)	(9,502,444)	
74	Difference in Percent	(5.68)	#N/A	(16.04)	(8.77)	(2.76)	(13.86)	(8.20)	

SCHEDULE A-7

**PURCHASED POWER
GULF POWER COMPANY
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF: OCTOBER 2005**

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

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

ENERGY PAYMENT TO QUALIFIED FACILITIES
 GULF POWER COMPANY
 FOR THE MONTH OF: OCTOBER 2005

(1)	CURRENT MONTH						(7)		(8)
	(2)	(3)	(4)	(5)	(6)	(A)	(B)		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	FUEL COST	TOTAL COST	TOTAL \$ FOR FUEL ADJ.	
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	0	#N/A	#N/A	0
<i>ACTUAL</i>									
2	Montenay Bay, LLC	297,773	0	0	0	0	5.87	5.87	17,480
3	Pensacola Christian College	0	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	0	0	0	0	0	#N/A	#N/A	0
5	Santa Rosa Energy	0	0	0	0	0	#N/A	#N/A	0
6	Solutia	72,000	0	0	0	0	6.51	6.51	4,689
7	International Paper	25,000	0	0	0	0	6.39	6.39	1,587
8	Chelco	0	0	0	0	0	#N/A	#N/A	168
9	TOTAL	394,773	0	0	0	0	6.06	6.06	23,934

(1)	PERIOD-TO-DATE						(7)		(8)
	(2)	(3)	(4)	(5)	(6)	(A)	(B)		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	FUEL COST	TOTAL COST	TOTAL \$ FOR FUEL ADJ.	
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	0	#N/A	#N/A	0
<i>ACTUAL</i>									
2	Montenay Bay, LLC	1,481,690	0	0	0	0	4.42	4.42	65,513
3	Pensacola Christian College	0	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	0	0	0	0	0	#N/A	#N/A	1
5	Santa Rosa Energy	1,103,000	0	0	0	0	3.44	3.44	37,965
6	Solutia	10,809,000	0	0	0	0	5.27	5.27	570,128
7	International Paper	183,000	0	0	0	0	5.41	5.41	9,904
8	Chelco	300	0	0	0	0	225.33	225.33	676
9	TOTAL	13,576,990	0	0	0	0	5.04	5.04	684,187

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2005**

(2)	CURRENT MONTH				PERIOD - TO - DATE			
	(3) TOTAL KWH PURCHASED	(4) TRANS. COST ¢ / KWH	(5) TOTAL \$ FOR FUEL ADJ.	(6) TOTAL KWH PURCHASED	(7) TRANS. COST ¢ / KWH	(8) TOTAL \$ FOR FUEL ADJ.		
ESTIMATED								
1	Southern Company Interchange	41,736,000	4.21	1,757,000	314,782,000	3.99	12,545,000	
2	Unit Power Sales	2,020,000	4.01	81,000	25,178,000	4.07	1,026,000	
3	Economy Energy	5,663,000	4.66	264,000	60,234,000	4.92	2,963,000	
4	Other Purchases	6,000,000	4.10	246,000	144,140,000	4.78	6,891,000	
5	TOTAL ESTIMATED PURCHASES	55,419,000	4.24	2,348,000	544,334,000	4.30	23,425,000	
ACTUAL								
6	Southern Company Interchange	33,032,551	10.12	3,343,404	662,948,189	6.02	39,889,478	
7	Non-Associated Companies	57,573,102	3.57	2,054,310	690,567,268	3.44	23,729,916	
8	Alabama Electric Co-op	1,039,000	4.33	45,014	6,758,000	4.03	272,247	
9	Other Wheeled Energy	4,443,945	N/A	N/A	61,277,465	N/A	N/A	
10	Other Transactions	38,338,708	N/A	(6,062)	349,129,112	N/A	115,118	
11	Less: Flow-Thru Energy	(46,875,010)	1.59	(746,818)	(587,452,771)	1.83	(10,770,121)	
12	TOTAL ACTUAL PURCHASES	87,552,296	5.36	4,689,848	1,183,227,263	4.50	53,236,638	
13	Difference in Amount	32,133,296	1.12	2,341,848	638,893,263	0.20	29,811,638	
14	Difference in Percent	57.98	26.42	99.74	117.37	4.65	127.26	

2005 CAPACITY CONTRACTS
GULF POWER COMPANY

CONTRACT/COUNTERPARTY	CONTRACT TYPE	TERM Start	TERM End	(C) JAN	(D) FEB	(E) MAR	(F) APR	(G) MAY	(H) JUN	(I) SUBTOTAL		
											MW	\$
1 Southern Intercompany Interchange	SES Opco	2/18/2000	5 Yr Notice	532.7	439.9	586.1	679,716	157.4	181,204	376.1	2,381,481	5,409,617.0
2 Solutia, Inc	CF	6/1/1996	5/31/2005	19.0	62,202	19.0	62,202	19.0	62,202	0	0	311,010.0
SUBTOTAL				\$ 1,588,727	\$ 576,758	\$ 741,918	\$ 186,337	\$ 243,406	\$ 2,381,481	\$	\$ 5,720,627	

B. CONFIDENTIAL CAPACITY CONTRACTS

1 Confidential Contracts (Aggregate)	Other	Varies	Varies	(4,718)	Varies	(6,336)	Varies	(7,705)	Varies	(6,857)	Varies	(7,527)	Varies	(4,343)	(37,486)
SUBTOTAL				\$ (4,718)	\$ (6,336)	\$ (7,705)	\$ (6,857)	\$ (7,527)	\$ (4,343)	\$ (37,486)					
TOTAL				\$ 1,584,009	\$ 570,422	\$ 734,213	\$ 181,480	\$ 235,879	\$ 2,377,138	\$ 5,683,141					

2005 CAPACITY CONTRACTS
GULF POWER COMPANY

A. CONTRACT/COUNTERPARTY	CONTRACT TYPE	TERM Start	TERM End	JUL	AUG	SEP	OCT	NOV	DEC	YTD
1 Southern Intercompany Interchange	SES Opco	2/18/2000	5 Yr Notice	MW 416	MW \$ 434.1	MW \$ 301	MW \$ 486.4	MW \$ 0	MW \$ 0	MW \$ 0
2 Solutia, Inc	QF	6/1/1996	5/31/2005	0	0	0	0	0	0	0
				\$ 7,250,572	\$ 7,624,856	\$ 2,371,972	\$ 597,346	\$ 0	\$ 0	\$ 23,554,963
SUBTOTAL				\$ (5,726)	\$ (3,204)	\$ (6,369)	\$ (13,491)	\$ 0	\$ 0	\$ (66,276)

B. CONFIDENTIAL CAPACITY CONTRACTS

1 Confidential Contracts (Aggregate)	Other	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies	Varies
				\$ (5,726)	\$ (3,204)	\$ (6,369)	\$ (13,491)	\$ 0	\$ 0	\$ (66,276)
SUBTOTAL				\$ (5,726)	\$ (3,204)	\$ (6,369)	\$ (13,491)	\$ 0	\$ 0	\$ (66,276)

TOTAL				\$ 7,244,846	\$ 7,621,652	\$ 2,365,603	\$ 583,855	\$ -	\$ 0	\$ 23,498,697
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