

Terry A. Davis
Assistant Secretary and
Assistant Treasurer

One Energy Place
Pensacola, Florida 32520-0786

Tel 850.444.6664
Fax 850.444.6026
TADAVIS@southernco.com

ORIGINAL

April 28, 2006

GULF POWER
A SOUTHERN COMPANY
RECEIVED-FPSC
MAY -3 AM 9:27
COMMISSION CLERK

Mr. Timothy Devlin, Director
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Dear Mr. Devlin:

Re: Annual Report and Affiliate Transactions and Non-Regulated Activities and
Depreciation Data

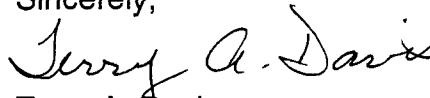
Accompanying this letter are the following documents:

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC 1
OTH _____

1. One unbound original and three copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliates, affiliate transactions and non-regulated activities, for 2005
2. Report of Depreciation Data for the year 2005
3. 2005 Annual Report to Stockholders for Gulf Power Company and Southern Company
4. 2005 Form 10-K filed with the Securities and Exchange Commission

Filing is made to comply with Chapter 350.117, Florida Statutes, and
FPSC Rule 25-6.135, Florida Administration Code.

Sincerely,



Terry A. Davis
Assistant Secretary and
Assistant Treasurer

enclosures

cc: Ms. Blanca S. Bayo, Director
Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

GOV 2-1



DISTRIBUTION CENTER
06 MAY -3 AM 8:55
DOCUMENT NUMBER-DATE
03886 MAY-3 06
FPSC-COMMISSION CLERK