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May 19, 2006

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. 060001-EI are an original and ten (10) copies of the following for the month of April 2006 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

Sincerely,

bh

Enclosures

cc w/enclosures:

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

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 060001-EI

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by U. S. Mail this 19th day of May, 2006, on the following:

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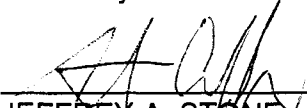
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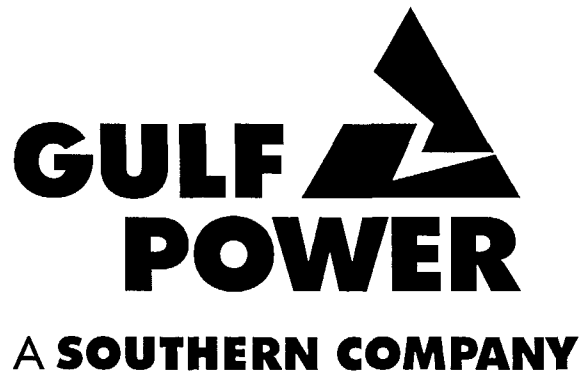
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Attorneys for Gulf Power Company

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 060001-EI

**MONTHLY FUEL FILING
APRIL 2006**



DOCUMENT NUMBER-DATE

04429 MAY 22 8

REGISTRATION CLERK

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
APRIL 2006
CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	30,610,272	28,905,375	1,704,897	5.90	994,666,000	1,089,450,000	(94,784,000)	(8.70)	-3.0774	2.6532	0.42	15.99
2 Hedging Settlement Costs	976,400	0	976,400	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	6,647	2,757	3,890	141.10	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) ***	(23,307)	0	(23,307)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	31,570,012	28,908,132	2,661,880	9.21	994,666,000	1,089,450,000	(94,784,000)	(8.70)	3.1739	2.6535	0.52	19.61
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)	5,741,932	3,165,000	2,576,932	81.42	164,132,495	74,861,000	89,271,495	119.25	3.4984	4.2278	(0.73)	(17.25)
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)	10,247	0	10,247	0.32	217,552	0	217,552	#N/A	4.7101	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	5,752,179	3,165,000	2,587,179	81.74	164,350,047	74,861,000	89,489,047	119.54	3.5000	4.2278	(0.73)	(17.21)
14 Total Available MWH (Line 6 + Line 13)	37,322,191	32,073,132	5,249,059	16.37	1,159,016,047	1,164,311,000	(5,294,953)	(0.45)				
15 Fuel Cost of Economy Sales (A6)	(387,105)	(873,000)	485,895	(55.66)	(8,490,019)	(19,306,000)	10,815,981	56.02	(4.5595)	(4.5219)	(0.04)	(0.83)
16 Gain on Economy Sales (A6)	(128,039)	(168,000)	39,961	(23.79)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(2,560,866)	(2,972,000)	411,134	(13.83)	(94,229,095)	(135,403,000)	41,173,905	30.41	(2.7177)	(2.1949)	(0.52)	(23.82)
18 Fuel Cost of Other Power Sales (A6)	(2,371,382)	(4,396,000)	2,024,618	(46.06)	(112,954,715)	(131,008,000)	18,053,285	13.78	(2.0994)	(3.3555)	1.26	37.43
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(5,447,392)	(8,409,000)	2,961,608	35.22	(215,673,829)	(285,717,000)	70,043,171	24.51	(2.5258)	(2.9431)	0.42	14.18
20 Net Inadvertant 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)	31,874,799	23,664,132	8,210,667	34.70	943,342,218	878,594,000	64,748,218	7.37	3.3789	2.6934	0.69	25.45
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 *	57,544	51,444	6,100	11.86	1,703,039	1,910,000	(206,961)	(10.84)	3.3789	2.6934	0.69	25.45
24 T & D Losses *	2,245,159	1,153,691	1,091,468	94.61	66,446,451	42,834,000	23,612,451	55.13	3.3789	2.6934	0.69	25.45
25 TERRITORIAL KWH SALES	31,874,799	23,664,132	8,210,667	34.70	875,192,728	833,850,000	41,342,728	4.96	3.6420	2.8379	0.80	28.33
26 Wholesale KWH Sales	1,084,125	766,623	317,502	41.42	29,767,311	27,013,000	2,754,311	10.20	3.6420	2.8380	0.80	28.33
27 Jurisdictional KWH Sales	30,790,674	22,897,509	7,893,165	34.47	845,425,417	806,837,000	38,588,417	4.78	3.6420	2.8379	0.80	28.33
27a Jurisdictional Loss Multiplier	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	30,812,227	22,913,537	7,898,690	34.47	845,425,417	806,837,000	38,588,417	4.78	3.6446	2.8399	0.80	28.34
29 TRUE-UP	955,051	955,051	0	0.00	845,425,417	806,837,000	38,588,417	4.78	0.1130	0.1184	(0.01)	(4.56)
30 TOTAL JURISDICTIONAL FUEL COST	31,767,278	23,868,588	7,898,690	33.09	845,425,417	806,837,000	38,588,417	4.78	3.7576	2.9583	0.80	27.02
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.7603	2.9604	0.80	27.02
33 GPIF Reward / (Penalty) **	36,832	36,832	(0)	0.00	845,425,417	806,837,000	38,588,417	4.78	0.0044	0.0046	(0.00)	(4.35)
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.7647	2.9650	0.80	26.97
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.765	2.965		

* 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: APRIL 2006**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$30,610,272
2	Fuel Related Transactions		0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-8	(23,307)
4	Hedging Settlement Costs	Schedule A-2, Line A-6	976,400
5	Hedging Support Costs	Schedule A-2, Line A-5	6,647
6	Fuel Cost of Purchased Power	Schedule A-7	0
7	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 11	5,741,932
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	10,247
10	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Total Line	<u>(5,447,392)</u>
11	Total Fuel and Net Power Transactions		<u>\$ 31,874,799</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
APRIL 2006
PERIOD TO DATE**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	147,011,977	146,696,211	315,766	0.22	5,052,106,000	5,040,330,000	11,776,000	0.23	2.9099	2.9104	(0.00)	(0.02)
2 Hedging Settlement Costs	4,293,157	0	4,293,157	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	29,648	11,028	18,620	168.84	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) ***	12,787	0	12,787	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	151,347,569	146,707,239	4,640,330	3.16	5,052,106,000	5,040,330,000	11,776,000	0.23	2.9957	2.9107	0.09	2.92
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)	11,471,291	9,263,000	2,208,291	23.84	408,594,272	221,817,000	186,777,272	84.20	2.8075	4.1760	(1.37)	(32.77)
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)	190,395	0	190,395	#N/A	3,581,315	0	3,581,315	#N/A	5.3163	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	11,661,686	9,263,000	2,398,686	25.90	412,175,587	221,817,000	190,358,587	85.82	2.8293	4.1760	(1.35)	(32.25)
14 Total Available MWH (Line 6 + Line 13)	163,009,255	155,970,239	7,039,016	4.51	5,464,281,587	5,262,147,000	202,134,587	3.84				
15 Fuel Cost of Economy Sales (A6)	(2,067,376)	(5,127,000)	3,059,624	(59.68)	(42,500,801)	(102,980,000)	60,479,199	58.73	(4.8643)	(4.9786)	0.11	2.30
16 Gain on Economy Sales (A6)	(444,772)	(894,000)	449,228	(50.25)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(11,729,543)	(12,471,000)	741,457	(5.95)	(518,906,350)	(559,691,000)	40,784,650	7.29	(2.2604)	(2.2282)	(0.03)	(1.45)
18 Fuel Cost of Other Power Sales (A6)	(49,570,198)	(34,978,000)	(14,592,198)	41.72	(1,372,996,788)	(1,009,346,000)	(363,650,788)	(36.03)	(3.6104)	(3.4654)	(0.15)	(4.18)
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(63,811,889)	(53,470,000)	(10,341,889)	(19.34)	(1,934,403,939)	(1,672,017,000)	(262,386,939)	(15.69)	(3.2988)	(3.1979)	(0.10)	(3.16)
20 Net Inadvertant 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)	99,197,366	102,500,239	(3,302,873)	(3.22)	3,529,877,648	3,590,130,000	(60,252,352)	(1.68)	2.8102	2.8551	(0.04)	(1.57)
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 *	200,923	230,150	(29,227)	(12.70)	7,149,776	8,061,000	(911,224)	11.30	2.8102	2.8551	(0.04)	(1.57)
24 T & D Losses *	6,012,900	5,121,336	891,564	17.41	213,966,963	179,375,000	34,591,963	(19.28)	2.8102	2.8551	(0.04)	(1.57)
25 TERRITORIAL KWH SALES	99,197,366	102,500,239	(3,302,873)	(3.22)	3,308,760,909	3,402,694,000	(93,933,091)	2.76	2.9980	3.0123	(0.01)	(0.47)
26 Wholesale KWH Sales	3,518,515	3,484,058	34,457	0.99	117,863,308	115,577,000	2,286,308	(1.98)	2.9853	3.0145	(0.03)	(0.97)
27 Jurisdictional KWH Sales	95,678,851	99,016,181	(3,337,330)	(3.37)	3,190,897,601	3,287,117,000	(96,219,399)	(2.93)	2.9985	3.0122	(0.01)	(0.45)
27a Jurisdictional Loss Multiplier***	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	95,745,826	99,085,492	(3,339,666)	(3.37)	3,190,897,601	3,287,117,000	(96,219,399)	2.93	3.0006	3.0144	(0.01)	(0.46)
29 TRUE-UP	3,820,204	3,820,204	0	0.00	3,190,897,601	3,287,117,000	(96,219,399)	2.93	0.1197	0.1162	0.00	3.01
30 TOTAL JURISDICTIONAL FUEL COST	99,566,030	102,905,696	(3,339,666)	(3.25)	3,190,897,601	3,287,117,000	(96,219,399)	(2.93)	3.1203	3.1306	(0.01)	(0.33)
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.1225	3.1329	(0.01)	(0.33)
33 GPIF Reward / (Penalty) **	147,328	147,329	0	0.00	3,190,897,601	3,287,117,000	(96,219,399)	(2.93)	0.0046	0.0045	0.00	2.22
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.1271	3.1374	(0.01)	(0.33)
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.127	3.137		

* 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: APRIL 2006**

	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	30,512,500.65	28,739,230	1,773,270.65	6.17	146,602,636.81	146,031,932	570,704.81	0.39	
1a Other Generation	97,770.93	166,145	(68,374.07)	(41.15)	409,340.21	664,279	(254,938.79)	(38.38)	
2 Fuel Cost of Power Sold	(5,447,391.57)	(8,409,000)	2,961,608.43	(35.22)	(63,811,889.33)	(53,470,000)	(10,341,889.33)	19.34	
3 Fuel Cost - Purchased Power	5,741,931.85	3,165,000	2,576,931.85	81.42	11,471,290.67	9,263,000	2,208,290.67	23.84	
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A	
3b Energy Payments to Qualifying Facilities	10,247.00	0	10,247.00	100.00	190,395.00	0	190,395.00	#N/A	
4 Energy Cost-Economy Purchases	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A	
5 Hedging Support Cost	6,646.98	2,757	3,889.98	141.09	29,648.45	11,028	18,620.45	168.85	
6 Hedging Settlement Cost	976,400.00	0	976,400.00	(100.00)	4,293,157.00	0	4,293,157.00	(100.00)	
7 Total Fuel & Net Power Transactions	31,898,105.84	23,664,132	8,233,974	34.80	99,184,578.81	102,500,239	(3,315,660)	(3.23)	
8 Adjustments To Fuel Cost	(23,307.02)	0	(23,307.02)	#N/A	12,786.95	0	12,786.95	#N/A	
9 Adj. Total Fuel & Net Power Transactions	31,874,798.82	23,664,132	8,210,666.82	34.70	99,197,365.76	102,500,239	(3,302,873.24)	(3.22)	
B. KWH Sales									
1 Jurisdictional Sales	845,425,417	806,837,000	38,588,417	4.78	3,190,897,601	3,287,117,000	(96,219,399)	(2.93)	
2 Non-Jurisdictional Sales	29,767,311	27,013,000	2,754,311	10.20	117,863,308	115,577,000	2,286,308	1.98	
3 Total Territorial Sales	875,192,728	833,850,000	41,342,728	4.96	3,308,760,909	3,402,694,000	(93,933,091)	(2.76)	
4 Juris. Sales as % of Total Terr. Sales	96.5988	96.7604	(0.1616)	(0.17)	96.4378	96.6034	(0.1656)	(0.17)	

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

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	25,917,720.30	24,800,450	1,117,270.30	4.51	98,128,743.48	101,038,971	(2,910,227.52)	(2.88)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(3,820,205.68)	(3,820,204)	(1.68)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(147,223.32)	(147,224)	0.68	0.00
3 Juris. Fuel Revenue Applicable to Period	<u>24,925,863.05</u>	<u>23,808,593</u>	<u>1,117,270.05</u>	4.69	<u>94,161,314.48</u>	<u>97,071,543</u>	<u>(2,910,228.52)</u>	(3.00)
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	31,874,798.82	23,664,132	8,210,666.82	34.70	99,197,365.76	102,500,239	(3,302,873.24)	(3.22)
5 Juris. Sales % of Total KWH Sales (Line B4)	96.5988	96.7604	(0.1616)	(0.17)	96.4378	96.6034	(0.1656)	(0.17)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	<u>30,812,226.63</u>	<u>22,913,537</u>	<u>7,898,689.63</u>	34.47	<u>95,745,826.41</u>	<u>99,085,492</u>	<u>(3,339,665.59)</u>	(3.37)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(5,886,363.58)	895,056	(6,781,419.58)	(757.65)	(1,584,511.93)	(2,013,949)	429,437.07	(21.32)
8 Interest Provision for the Month	(110,446.50)	(43,445)	(67,001.50)	154.22	(394,039.87)	(170,102)	(223,937.87)	131.65
9 Beginning True-Up & Interest Provision*	(24,751,322.19)	(11,631,126)	(13,120,196.19)	112.80	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
10 True-Up Collected / (Refunded)	<u>955,051.42</u>	<u>955,051</u>	<u>0.42</u>	0.00	<u>3,820,205.68</u>	<u>3,820,204</u>	<u>1.68</u>	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (7+C8+C9+C10)	<u>(29,793,080.85)</u>	<u>(9,824,464)</u>	<u>(19,968,616.85)</u>	203.25	<u>(29,793,080.85)</u>	<u>(9,824,464)</u>	<u>(19,968,616.85)</u>	203.25

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

		CURRENT MONTH			
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
		\$			
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(24,751,322.19)	(11,631,126)	(13,120,196.19)	112.80
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(29,682,634.35)	(9,781,019)	(19,901,615.35)	203.47
3	Total of Beginning & Ending True-Up Amts.	(54,433,956.54)	(21,412,145)	(33,021,811.54)	154.22
4	Average True-Up Amount	(27,216,978.27)	(10,706,073)	(16,510,905.27)	154.22
5	Interest Rate -				
	1st Day of Reporting Business Month	4.78	4.78	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	4.96	4.96	0.0000	
7	Total (D5+D6)	9.74	9.74	0.0000	
8	Annual Average Interest Rate	4.87	4.87	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.4058	0.4058	0.0000	
10	Interest Provision (D4*D9)	(110,446.50)	(43,445)	(67,001.50)	154.22
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : APRIL 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	AMOUNT	DIFFERENCE %	ACTUAL	EST.	AMOUNT	DIFFERENCE %
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FUEL COST-NET GEN.(\$)								
1 LIGHTER OIL (B.L.)	131,261	117,143	14,118	12.05	267,488	314,922	(47,434)	(15.06)
2 COAL excluding Scherer	20,248,339	17,863,163	2,385,176	13.35	103,430,329	80,424,679	23,005,650	28.61
3 COAL at Scherer	1,766,869	2,777,423	(1,010,554)	(36.38)	9,718,390	11,094,530	(1,376,140)	(12.40)
4 GAS	8,454,859	8,003,796	451,063	5.64	33,394,993	54,573,317	(21,178,324)	(38.81)
5 GAS (B.L.)	(610)	143,850	(144,460)	(100.42)	161,850	288,763	(126,913)	(43.95)
6 OIL - C.T.	9,554	0	9,554	100.00	38,927	0	38,927	100.00
7 TOTAL (\$)	<u>30,610,272</u>	<u>28,905,375</u>	<u>1,704,897</u>	<u>5.90</u>	<u>147,011,977</u>	<u>146,696,211</u>	<u>315,766</u>	<u>0.22</u>
SYSTEM NET GEN. (MWH)								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	789,586	857,450	(67,864)	(7.91)	4,091,070	3,805,980	285,090	7.49
10 COAL at Scherer	84,781	143,490	(58,709)	(40.92)	487,773	574,160	(86,387)	(15.05)
11 GAS	120,270	88,510	31,760	35.88	473,084	660,190	(187,106)	(28.34)
12 OIL - C.T.	29	0	29	100.00	179	0	179	100.00
13 TOTAL (MWH)	<u>994,666</u>	<u>1,089,450</u>	<u>(94,784)</u>	<u>(8.70)</u>	<u>5,052,106</u>	<u>5,040,330</u>	<u>11,776</u>	<u>0.23</u>
UNITS OF FUEL BURNED								
14 LIGHTER OIL (BBL)	1,738	1,784	(46)	(2.58)	3,637	4,940	(1,303)	(26.38)
15 COAL (TONS) excluding Scherer	364,331	382,599	(18,268)	(4.77)	1,897,490	1,724,212	173,278	10.05
16 GAS (MCF)	836,898	600,720	236,178	39.32	3,203,621	4,612,583	(1,408,962)	(30.55)
17 OIL - C.T. (BBL)	173	0	173	100.00	703	0	703	100.00
BTU'S BURNED (MMBTU)								
18 COAL + GAS B.L. +OIL B.L.	9,170,215	10,406,835	(1,236,620)	(11.88)	47,447,588	45,430,949	2,016,639	4.44
19 GAS - Generation	872,221	600,916	271,305	45.15	3,310,233	4,717,619	(1,407,386)	(29.83)
20 OIL - C.T.	1,185	0	1,185	100.00	4,356	0	4,356	100.00
21 TOTAL (MMBTU)	<u>10,043,621</u>	<u>11,007,751</u>	<u>(964,130)</u>	<u>(8.76)</u>	<u>50,762,177</u>	<u>50,148,568</u>	<u>613,609</u>	<u>1.22</u>
GENERATION MIX (% MWH)								
22 LIGHTER OIL (B.L.)	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
23 COAL	87.91	91.88	(3.97)	(4.32)	90.64	86.90	3.74	4.30
24 GAS	12.09	8.12	3.97	48.89	9.36	13.10	(3.74)	(28.55)
25 OIL - C.T.	0.00	0.00	0.00	#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>
FUEL COST (\$)/ UNIT								
27 LIGHTER OIL (\$/BBL)	75.52	65.66	9.86	15.02	73.55	63.75	9.80	15.37
28 COAL (\$/TON) (1)	55.58	46.69	8.89	19.04	54.51	46.64	7.87	16.87
29 GAS (\$/MCF) (2)	9.99	13.29	(3.30)	(24.83)	10.38	11.75	(1.37)	(11.66)
30 OIL - C.T. (\$/BBL)	55.23	#N/A	#N/A	#N/A	55.37	#N/A	#N/A	#N/A
FUEL COST (\$)/ MMBTU								
31 COAL + GAS B.L. +OIL B.L.	2.41	2.01	0.40	19.90	2.39	2.03	0.36	17.73
32 GAS - Generation (2)	9.58	13.04	(3.46)	(26.53)	9.99	11.43	(1.44)	(12.60)
33 OIL - C.T.	8.06	#N/A	#N/A	#N/A	8.94	#N/A	#N/A	#N/A
34 TOTAL (\$/MMBTU)	<u>3.05</u>	<u>2.63</u>	<u>0.42</u>	<u>15.97</u>	<u>2.90</u>	<u>2.93</u>	<u>(0.03)</u>	<u>(1.02)</u>
BTU BURNED / KWH								
35 COAL + GAS B.L. +OIL B.L.	10,488	10,397	91	0.88	10,362	10,372	(10)	(0.10)
36 GAS - Generation (2)	7,449	7,243	206	2.84	7,149	7,394	(245)	(3.31)
37 OIL - C.T.	40,862	#N/A	#N/A	#N/A	24,335	#N/A	#N/A	#N/A
38 TOTAL (BTU/KWH)	<u>10,097</u>	<u>10,104</u>	<u>(7)</u>	<u>(0.07)</u>	<u>10,048</u>	<u>9,949</u>	<u>99</u>	<u>1.00</u>
FUEL COST (¢ / KWH)								
39 COAL + GAS B.L. +OIL B.L.	2.58	2.11	0.47	22.27	2.54	2.13	0.41	19.25
40 COAL at Scherer	2.08	1.94	0.14	7.22	1.99	1.93	0.06	3.11
41 GAS	7.03	9.04	(2.01)	(22.23)	7.06	8.27	(1.21)	(14.63)
42 OIL - C.T.	32.94	#N/A	#N/A	#N/A	21.75	#N/A	#N/A	#N/A
43 TOTAL (¢ / KWH)	<u>3.08</u>	<u>2.65</u>	<u>0.43</u>	<u>16.23</u>	<u>2.91</u>	<u>2.91</u>	<u>0.00</u>	<u>#N/A</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.

**SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY**

FOR THE MONTH OF: **APRIL 2006**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Line	Plant/Unit	Net Cap. (MW) 2006	Net Gen. (MWH)	Cap. Factor (%)	Equiv. Avail. Factor (%)	Net Output Factor (%)	Avg. Net Heat Rate (BTU/KWH)	Fuel Type	Fuel Burned (Units) Tons/MCF/Bbl	Fuel Heat Value (BTU/Unit) lbs./cf/Gal.	Fuel Burned (MMBTU)	Fuel Burned Cost (\$)	Fuel Cost/ KWH (¢/KWH)	Fuel Cost/ Unit (\$/Unit)
1	Crist 2	24.0	0	0.0	100.0	0.0	#N/A	Gas-G	0	1,033	0	0	0.00	0.00
2								Gas-S	0	1,033	0	0		0.00
3	Crist 3	35.0	(243)	(1.0)	100.0	(1.0)	#N/A	Gas-G	0	1,033	0	0	0.00	0.00
4								Gas-S	0	1,033	0	0		0.00
5	Crist 4	78.0	53,326	95.0	100.0	95.0	10,532	Coal	24,668	11,384	561,628	1,382,733	2.59	56.05
6			0					Gas-G	0	1,033	0	0	#N/A	#N/A
7								Gas-S	0	1,033	0	0		#N/A
8								Oil-S	6	140,264	33	405		67.50
10	Crist 5	80.0	51,606	89.6	100.0	89.6	10,382	Coal	23,526	11,387	535,787	1,318,763	2.56	56.06
11			12					Gas-G	3,611	1,033	3,730	(1,574)	(13.12)	(0.44)
12								Gas-S	0	1,033	0	0		#N/A
13								Oil-S	48	140,264	284	3,441		71.69
15	Crist 6	302.0	(927)	(0.4)	0.0	#N/A	0	Coal	0	0	0	0	#N/A	#N/A
16			0					Gas-G	0	1,033	0	0	0.00	#N/A
17								Gas-S	0	1,033	0	0		#N/A
18								Oil-S	0	140,264	0	0		#N/A
19	Crist 7	477.0	307,245	89.5	92.5	96.7	10,408	Coal	140,003	11,421	3,197,950	7,847,870	2.55	56.06
20			0					Gas-G	0	1,033	0	0	#N/A	#N/A
21								Gas-S	1,399	1,033	1,445	(610)		(0.44)
22								Oil-S	27	140,264	157	1,898		70.30
23	Scherer 3 (2)	210.8	84,781	55.9	99.5	56.2	10,635	Coal	N/A	8,629	901,656	1,818,980	2.15	#N/A
24								Oil-S	1	140,150	6	70		70.00
25	Scholz 1	46.0	15,883	48.0	100.0	48.0	12,252	Coal	8,261	11,778	194,595	587,468	3.70	71.11
26								Oil-S	4	140,061	25	308		77.00
27	2	46.0	7,847	23.7	100.0	23.7	12,772	Coal	4,240	11,818	100,224	301,545	3.84	71.12
28								Oil-S	18	140,061	107	1,305		72.50
29	Smith 1	162.0	111,425	95.5	100.0	95.5	10,167	Coal	49,468	11,450	1,132,825	2,820,240	2.53	57.01
30								Oil-S	36	163,513	245	2,701		75.03
31	2	195.0	111,253	79.2	85.6	92.6	10,402	Coal	50,394	11,482	1,157,243	2,873,007	2.58	57.01
32								Oil-S	309	163,513	2,124	23,431		75.83
33	3	479.0	117,319	34.0	70.1	48.5	7,403	Gas-G	831,888	1,044	868,491	8,358,662	7.12	10.05
34	A	32.0	29	0.1	100.0	0.1	40,862	Oil	173	163,513	1,185	9,554	32.94	55.23
35	Other Generation	0.0	3,182						0	0		97,771	3.07	#N/A
36	Daniel 1 (1)	257.0	132,861	71.8	81.4	88.2	10,157	Coal	62,513	10,793	1,349,406	3,061,449	2.30	48.97
37								Oil-S	592	138,949	3,453	44,852		75.76
38	Daniel 2 (1)	250.0	(933)	(0.5)	0.6	(85.0)	(28,889)	Coal	1,258	10,717	26,953	61,584	(6.60)	48.95
39								Oil-S	697	138,949	4,069	52,850		75.82
40	Total	2,673.8	994,666	51.7	57.3	90.2	10,130				10,043,621	30,668,703	3.08	

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

Units	\$	cents/kwh
NA Crist Inventory Adj. - COAL	(52,110)	
NA Daniel Railcar Track Deprec.	(6,321)	
Recoverable Fuel	30,610,272	3.08

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
1	PURCHASES :								
2	UNITS (BBL)	1,568	1,784	(216)	(12.11)	5,727	5,201	526	10.11
3	UNIT COST (\$/BBL)	87.21	70.78	16.43	23.21	78.44	71.13	7.31	10.28
4	AMOUNT (\$)	136,743	126,275	10,468	8.29	449,249	369,952	79,297	21.43
5	BURNED :								
6	UNITS (BBL)	1,900	1,784	116	6.50	4,126	4,940	(814)	(16.48)
7	UNIT COST (\$/BBL)	75.31	65.66	9.65	14.70	73.40	63.75	9.65	15.14
8	AMOUNT (\$)	143,094	117,143	25,951	22.15	302,828	314,922	(12,094)	(3.84)
9	ENDING INVENTORY :								
10	UNITS (BBL)	7,693	8,368	(675)	(8.07)	7,693	8,368	(675)	(8.07)
11	UNIT COST (\$/BBL)	72.95	62.67	10.28	16.40	72.95	62.67	10.28	16.40
12	AMOUNT (\$)	561,198	524,418	36,780	7.01	561,198	524,418	36,780	7.01
13	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
14	PURCHASES :								
15	UNITS (TONS)	572,698	381,000	191,698	50.31	2,145,165	1,777,223	367,942	20.70
16	UNIT COST (\$/TON)	53.37	46.82	6.55	13.99	54.81	46.27	8.54	18.46
17	AMOUNT (\$)	30,566,609	17,838,426	12,728,183	71.35	117,581,169	82,224,039	35,357,130	43.00
18	BURNED :								
19	UNITS (TONS)	364,331	382,599	(18,268)	(4.77)	1,897,489	1,724,212	173,277	10.05
20	UNIT COST (\$/TON)	55.59	46.69	8.90	19.06	54.52	46.64	7.88	16.90
21	AMOUNT (\$)	20,254,659	17,863,163	2,391,496	13.39	103,451,262	80,424,679	23,026,583	28.63
22	ENDING INVENTORY :								
23	UNITS (TONS)	666,037	621,512	44,525	7.16	666,037	621,512	44,525	7.16
24	UNIT COST (\$/TON)	55.12	48.30	6.82	14.12	55.12	48.30	6.82	14.12
25	AMOUNT (\$)	36,712,113	30,021,331	6,690,782	22.29	36,712,113	30,021,331	6,690,782	22.29
26	DAYS SUPPLY	33	30	3	10.00	33	30	3	10.00
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
27	PURCHASES :								
28	UNITS (MMBTU)	1,394,822	1,525,431	(130,609)	(8.56)	5,418,627	6,623,928	(1,205,301)	(18.20)
29	UNIT COST (\$/MMBTU)	2.02	1.87	0.15	8.02	1.96	1.88	0.08	4.26
30	AMOUNT (\$)	2,810,639	2,847,732	(37,093)	(1.30)	10,596,101	12,432,025	(1,835,924)	(14.77)
31	BURNED : *								
32	UNITS (MMBTU)	875,863	1,486,512	(610,649)	(41.08)	5,060,585	5,947,720	(887,135)	(14.92)
33	UNIT COST (\$/MMBTU)	2.02	1.87	0.15	8.02	1.92	1.87	0.05	2.67
34	AMOUNT (\$)	1,766,869	2,777,423	(1,010,554)	(36.36)	9,718,390	11,094,530	(1,376,140)	(12.40)
35	ENDING INVENTORY :								
36	UNITS (MMBTU)	1,237,056	1,739,379	(502,323)	(28.88)	1,237,056	1,739,379	(502,323)	(28.88)
37	UNIT COST (\$/MMBTU)	2.02	1.87	0.15	8.02	2.02	1.87	0.15	8.02
38	AMOUNT (\$)	2,494,581	3,245,692	(751,111)	(23.14)	2,494,581	3,245,692	(751,111)	(23.14)
39	DAYS SUPPLY	23	33	(10)	(30.30)	23	33	(10)	(30.30)
GAS (Reported on a MMBTU and \$ basis)									
40	PURCHASES :								
41	UNITS (MMBTU)	914,578	600,720	313,858	52.25	3,463,247	4,612,583	(1,149,336)	(24.92)
42	UNIT COST (\$/MMBTU)	9.84	13.56	(3.72)	(27.43)	9.26	11.89	(2.63)	(22.12)
43	AMOUNT (\$)	8,995,388	8,147,646	847,742	10.40	32,070,016	54,862,080	(22,792,064)	(41.54)
44	BURNED :								
45	UNITS (MMBTU)	873,666	600,720	272,946	45.44	3,327,837	4,612,583	(1,284,746)	(27.85)
46	UNIT COST (\$/MMBTU)	9.56	13.56	(4.00)	(29.50)	9.96	11.89	(1.93)	(16.23)
47	AMOUNT (\$)	8,356,478	8,147,646	208,832	2.56	33,147,503	54,862,080	(21,714,577)	(39.58)
48	ENDING INVENTORY :								
49	UNITS (MMBTU)	707,051	0	707,051	100.00	707,051	0	707,051	100.00
50	UNIT COST (\$/MMBTU)	9.62	#N/A	#N/A	100.00	9.62	0.00	9.62	#N/A
51	AMOUNT (\$)	6,804,907	0	6,804,907	100.00	6,804,907	0	6,804,907	100.00
OTHER - C.T. OIL									
52	PURCHASES :								
53	UNITS (BBL) *	0	0	0	#N/A	(78)	0	(78)	#N/A
54	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	55.69	#N/A	#N/A	#N/A
55	AMOUNT (\$)	0	0	0	#N/A	(4,344)	0	(4,344)	#N/A
56	BURNED :								
57	UNITS (BBL)	173	0	173	#N/A	703	0	703	#N/A
58	UNIT COST (\$/BBL)	55.23	#N/A	#N/A	#N/A	55.37	#N/A	#N/A	#N/A
59	AMOUNT (\$)	9,554	0	9,554	#N/A	38,927	0	38,927	#N/A
60	ENDING INVENTORY :								
61	UNITS (BBL)	4,526	12,857	(8,331)	(64.80)	4,526	12,857	(8,331)	(64.80)
62	UNIT COST (\$/BBL)	55.35	57.65	(2.30)	(3.99)	55.35	57.65	(2.30)	(3.99)
63	AMOUNT (\$)	250,520	741,146	(490,626)	(66.20)	250,520	741,146	(490,626)	(66.20)
64	DAYS SUPPLY	3	7	(4)	(57.14)				

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006

CURRENT MONTH								
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					FUEL COST	TOTAL COST	(5) x (6)(a)	(5) x (6)(b)
ESTIMATED								
1	So. Co. Interchange	131,008,000	0	131,008,000	3.36	3.58	4,396,000	4,693,000
2	Various Unit Power Sales	135,403,000	0	135,403,000	2.19	2.30	2,972,000	3,117,000
3	Various Economy Sales	19,306,000	0	19,306,000	4.52	4.55	873,000	879,000
4	Gain on Econ. Sales		0	0	N/A	N/A	168,000	168,000
5	TOTAL ESTIMATED	<u>285,717,000</u>	<u>0</u>	<u>285,717,000</u>	<u>2.94</u>	<u>3.10</u>	<u>8,409,000</u>	<u>8,857,000</u>
ACTUAL								
6	Southern Company Interchange	70,374,770	0	70,374,770	4.58	4.29	3,223,811	3,021,017
7	A.E.C. Economy, External	451,187	0	451,187	4.20	5.76	18,941	25,975
8	AECI External	18,005	0	18,005	4.52	7.56	814	1,361
9	AEP External	0	0	0	#N/A	#N/A	0	0
10	BPENERGY External	0	0	0	#N/A	#N/A	0	0
11	CARGILE External	1,383,861	0	1,383,861	4.64	6.08	64,185	84,112
12	CINERGY External	37,632	0	37,632	4.38	6.84	1,649	2,575
13	CLEOPW External	0	0	0	#N/A	#N/A	0	0
14	COBBEMC External	613,938	0	613,938	4.35	5.81	26,677	35,647
15	COGENTRX External	0	0	0	#N/A	#N/A	508	0
16	CONOCO External	21,816	0	21,816	5.70	7.50	1,244	1,636
17	CONSTELL External	62,486	0	62,486	4.69	7.35	2,932	4,595
18	CPL External	0	0	0	#N/A	#N/A	0	0
19	DTE External	0	0	0	#N/A	#N/A	0	0
20	DUKE PWR External	91,793	0	91,793	6.00	6.89	5,510	6,320
21	EASTKY External	0	0	0	#N/A	#N/A	0	0
22	ENTERGY Economy, External	972,348	0	972,348	4.49	6.10	43,689	59,315
23	FPC External, UPS	26,753,484	0	26,753,484	2.21	2.30	591,934	616,268
24	FPL External	54,115,186	0	54,115,186	2.27	2.38	1,231,074	1,288,352
25	JARON External, UPS	56,480	0	56,480	4.51	6.20	2,545	3,502
26	JEA External, UPS	13,300,415	0	13,300,415	2.17	2.26	289,217	300,805
27	LPM External	0	0	0	#N/A	#N/A	0	0
28	MERRILL External	7,272	0	7,272	4.08	5.01	297	364
29	MISO External	0	0	0	#N/A	#N/A	(45)	0
30	MORGAN External	8,119	0	8,119	3.98	4.52	323	367
31	NCMPA1 External	0	0	0	#N/A	#N/A	0	0
32	NRG External	32,833	0	32,833	4.04	5.18	1,325	1,700
33	OPC External	806,691	0	806,691	4.97	5.90	40,115	47,595
34	ORLANDO External	14,688	0	14,688	5.31	6.28	780	922
35	PJM External	28,950	0	28,950	4.30	5.06	1,244	1,464
36	PVI External	272,472	0	272,472	4.43	5.79	12,068	15,781
37	SCE&G External	73,999	0	73,999	3.87	5.20	2,866	3,851
38	SEC External	8,473	0	8,473	3.99	5.32	338	451
39	SEMPRA External	0	0	0	#N/A	#N/A	0	0
40	SPLITROC External	0	0	0	#N/A	#N/A	0	0
41	TAL Economy, External	60,010	0	60,010	4.25	6.20	2,552	3,722
42	TEA External	2,881,272	0	2,881,272	4.48	6.33	129,011	182,386
43	TENASKA External	0	0	0	#N/A	#N/A	0	0
44	TVA Economy, External	482,963	0	482,963	4.48	6.81	21,629	32,907
45	WILLIAMS External	159,211	0	159,211	5.21	7.29	8,298	11,599
46	WRI External	3,530	0	3,530	4.59	6.49	162	229
47	Less: Flow-Thru Energy	(19,539,114)	0	(19,539,114)	4.39	4.39	(858,318)	(858,318)
48	AEC/BRMC	249,273	0	249,273	2.36	2.36	5,889	5,889
49	SEPA	920,568	920,568	0	0.00	0.00	0	0
50	U.P.S. Adjustment	0	0	0	N/A	N/A	446,089	446,089
51	Economy Energy Sales Gain	0	0	0	N/A	N/A	128,039	128,039
52	Other transactions including adj.	<u>60,949,218</u>	<u>41,554,500</u>	<u>19,394,718</u>	0.00	0.00	<u>0</u>	<u>0</u>
53	TOTAL ACTUAL SALES	215,673,829	42,475,068	173,198,761	2.53	2.54	5,447,392	5,476,517
54	Difference in Amount	(70,043,171)	42,475,068	(112,518,239)	(0.41)	(0.56)	(2,961,608)	(3,380,483)
55	Difference in Percent	(24.51)	#N/A	(39.38)	(13.95)	(18.06)	(35.22)	(38.17)

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

PERIOD TO DATE									
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST	
					FUEL COST	TOTAL COST			
<i>ESTIMATED</i>									
1	So. Co. Interchange	1,009,346,000	0	1,009,346,000	3.47	3.71	34,978,000		37,448,000
2	Various Unit Power Sales	559,691,000	0	559,691,000	2.23	2.33	12,471,000		13,059,000
3	Various Economy Sales	102,980,000	0	102,980,000	4.98	4.99	5,127,000		5,143,000
4	Gain on Econ. Sales	0	0	0	#N/A	#N/A	894,000		894,000
5	TOTAL ESTIMATED	1,672,017,000	0	1,672,017,000	3.20	3.38	53,470,000		56,544,000
<i>ACTUAL</i>									
6	Southern Company Interchange	1,250,319,255	0	1,250,319,255	4.29	4.48	53,681,319		55,826,355
7	A.E.C. Economy, External	13,194,475	0	13,194,475	4.58	5.38	603,753		710,991
8	AECI External	341,739	0	341,739	3.92	5.75	13,394		19,642
9	AEP External	0	0	0	#N/A	#N/A	33,674		0
10	BPENERGY External	0	0	0	#N/A	#N/A	(10)		0
11	CARGILE External	2,172,632	0	2,172,632	7.87	5.82	171,021		128,590
12	CINERGY External	470,032	0	470,032	4.16	6.00	19,559		28,214
13	CLEOPW External	1,059	0	1,059	9.16	13.05	97		138
14	COBBEMC External	2,178,313	0	2,178,313	4.51	5.73	98,176		124,818
15	COGENTRX External	0	0	0	#N/A	#N/A	461		0
16	CONOCO External	38,197	0	38,197	22.90	6.93	8,749		2,647
17	CONSTELL External	919,164	0	919,164	4.06	5.80	37,363		53,561
18	CPL External	7,272	0	7,272	4.00	5.50	291		400
19	DTE External	56,480	0	56,480	4.73	5.00	2,669		2,824
20	DUKE PWER External	233,013	0	233,013	7.51	6.50	17,494		15,216
21	EASTKY External	281,431	0	281,431	4.61	7.23	12,967		20,439
22	ENTERGY Economy, External	1,875,992	0	1,875,992	4.35	5.05	81,624		109,815
23	FPC External, UPS	150,613,729	0	150,613,729	2.05	2.22	3,091,407		3,336,935
24	JARON External	297,697,746	0	297,697,746	2.03	2.19	6,050,615		6,512,194
25	FPL External, UPS	56,480	0	56,480	4.71	6.20	2,659		3,502
26	JEA External, UPS	70,419,081	0	70,419,081	2.02	2.17	1,422,014		1,526,931
27	LPM External	323,268	0	323,268	4.27	5.43	13,789		17,557
28	MERRILL External	114,167	0	114,167	4.27	5.85	4,874		6,675
29	MISO External	100,265	0	100,265	4.35	5.01	4,362		5,026
30	MORGAN External	219,514	0	219,514	21.61	5.81	47,440		12,749
31	NCMPA1 External	3,177	0	3,177	3.81	5.41	121		172
32	NRG External	790,068	0	790,068	4.16	5.39	32,830		42,584
33	OPC External	3,580,246	0	3,580,246	4.58	5.91	164,004		211,445
34	ORLANDO External	47,518	0	47,518	4.38	5.89	2,081		2,797
35	PJM External	28,950	0	28,950	4.30	5.06	1,244		1,464
36	PVI External	1,502,800	0	1,502,800	5.76	5.90	86,509		88,656
37	SCE&G External	106,338	0	106,338	4.53	5.90	4,822		6,273
38	SEC External	433,184	0	433,184	4.32	5.81	18,705		25,162
39	SEMPRA External	16,381	0	16,381	4.15	5.18	679		848
40	SPLITROC External	70,961	0	70,961	4.13	5.00	2,928		3,548
41	TAL Economy, External	175,794	0	175,794	4.38	5.77	7,701		10,148
42	TEA External	7,641,382	0	7,641,382	4.40	6.00	336,599		458,101
43	TENASKA External	7,837	0	7,837	8.35	11.50	654		901
44	TVA Economy, External	3,848,727	0	3,848,727	4.02	5.84	154,546		224,710
45	WILLIAMS External	1,309,704	0	1,309,704	4.93	6.15	64,579		80,554
46	WRI External	530,035	0	530,035	4.28	5.65	22,669		29,936
47	Less: Flow-Thru Energy	(98,438,151)	0	(98,438,151)	4.20	4.20	(4,139,207)		(4,139,207)
48	AEC/BRMC	1,318,857	0	1,318,857	2.13	2.13	28,086		28,086
49	SEPA	5,150,728	5,150,728	0	0.00	0.00	0		0
50	U.P.S. Adjustment	0	0	0	#N/A	#N/A	1,157,806		1,157,806
51	Economy Energy Sales Gain	0	0	0	#N/A	#N/A	444,772		444,772
52	Other transactions including adj.	214,646,099	169,443,174	45,202,925	0.00	0.00	0		0
53	TOTAL ACTUAL SALES	1,934,403,939	174,593,902	1,759,810,037	3.30	3.47	63,811,889		67,143,975
54	Difference in Amount	262,386,939	174,593,902	87,793,037	0.10	0.09	10,341,889		10,599,975
55	Difference in Percent	15.69	#N/A	5.25	3.13	2.66	19.34		18.75

SCHEDULE A-7

PURCHASED POWER
 GULF POWER COMPANY
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
 FOR THE MONTH OF: APRIL 2006

(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: APRIL 2006

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.	
						FUEL COST	(B) TOTAL COST		
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	45,552	0	0	0	3.99	3.99	1,818	
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0	
4	PhotoVoltaic Customers	0	0	0	0	#N/A	#N/A	0	
5	Santa Rosa Energy	0	0	0	0	#N/A	#N/A	0	
6	Solutia	161,000	0	0	0	4.84	4.84	7,792	
7	International Paper	11,000	0	0	0	4.17	4.17	459	
8	Chelco	0	0	0	0	#N/A	#N/A	178	
9	TOTAL	217,552	0	0	0	4.71	4.71	10,247	

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.	
						FUEL COST	(B) TOTAL COST		
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	139,315	0	0	0	4.54	4.54	6,330	
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0	
4	PhotoVoltaic Customers	0	0	0	0	#N/A	#N/A	0	
5	Santa Rosa Energy	0	0	0	0	#N/A	#N/A	0	
6	Solutia	3,395,000	0	0	0	5.34	5.34	181,322	
7	International Paper	47,000	0	0	0	4.39	4.39	2,061	
8	Chelco	0	0	0	0	#N/A	#N/A	682	
9	TOTAL	3,581,315	0	0	0	5.32	5.32	190,395	

SCHEDULE A-9

ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006

(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.	
<i>ESTIMATED</i>							
1	Southern Company Interchange	53,429,000	4.24	2,265,000	118,515,000	4.18	4,950,000
2	Unit Power Sales	7,562,000	4.05	306,000	39,856,000	4.03	1,605,000
3	Economy Energy	13,000,000	4.24	551,000	55,966,000	4.18	2,338,000
4	Other Purchases	<u>870,000</u>	4.94	<u>43,000</u>	<u>7,480,000</u>	4.95	<u>370,000</u>
5	TOTAL ESTIMATED PURCHASES	<u>74,861,000</u>	4.23	<u>3,165,000</u>	<u>221,817,000</u>	4.18	<u>9,263,000</u>
<i>ACTUAL</i>							
6	Southern Company Interchange	102,594,837	4.76	4,885,109	186,848,415	4.85	9,058,715
7	Non-Associated Companies	63,184,193	2.71	1,711,422	238,118,625	2.76	6,571,498
8	Alabama Electric Co-op	0	#N/A	0	0	#N/A	0
9	Other Wheeled Energy	6,596,721	N/A	N/A	26,291,542	N/A	N/A
10	Other Transactions	40,916,858	N/A	37,753	169,078,841	N/A	166,749
11	Less: Flow-Thru Energy	<u>(49,160,114)</u>	1.82	<u>(892,352)</u>	<u>(211,743,151)</u>	2.04	<u>(4,325,671)</u>
12	TOTAL ACTUAL PURCHASES	<u>164,132,495</u>	3.50	<u>5,741,932</u>	<u>408,594,272</u>	2.81	<u>11,471,291</u>
13	Difference in Amount	89,271,495	(0.73)	2,576,932	186,777,272	(1.37)	2,208,291
14	Difference in Percent	119.25	(17.26)	81.42	84.20	(32.78)	23.84

2006 CAPACITY CONTRACTS
GULF POWER COMPANY

	(A)	(B)	(C)		(D)		(E)		(F)		(G)		(H)		(I)	
			JAN	FEB	MAR	APR	MAY	JUN	SUBTOTAL							
A. CONTRACT/COUNTERPARTY	CONTRACT TYPE	Start	End	MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	
1 Southern Intercompany Interchange	SES Opco	2/18/2000	5 Yr Notice	610.0	1,720,415	482.1	468,836	542.5	627,491	246.2	115,987					2,932,729.0
SUBTOTAL				\$ 1,720,415	\$ 468,836	\$ 627,491	\$ 115,987	\$ -	\$ -	\$ 2,932,729						
B. CONFIDENTIAL CAPACITY CONTRACTS																
1 Confidential Contracts (Aggregate)	Other	Varies	Varies	Varies	(31,780)	Varies	(23,671)	Varies	(24,855)	Varies	(11,571)					(91,877)
SUBTOTAL				\$ (31,780)	\$ (23,671)	\$ (24,855)	\$ (11,571)	\$ -	\$ -	\$ (91,877)						
TOTAL				\$ 1,688,635	\$ 445,165	\$ 602,636	\$ 104,416	\$ -	0	\$ 2,840,852						