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ORIGINAL
FILE COPY



May 22, 1997

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed for official filing in Docket No. **970001**-EI are an original and ten (10) copies of the following for the month of April 1997 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 A5a: | Calculation of Time-of-Use Spot Rates |
| 7. | Schedule A6: | Power Sold |
| 8. | Schedule A7: | Purchased Power (Exclusive of Economy Energy Purchases) |
| 9. | Schedule A8: | Energy Payments to Qualifying Facilities |
| 10. | Schedule A9: | Economy Energy Purchases |

Sincerely,

WACK _____
WFA 1 *Susan D. Cranmer*
APP _____ Susan D. Cranmer
CAF _____ Assistant Secretary and Assistant Treasurer

CMU _____ lw

CTR _____
EAG Bass Enclosures

LEG 1 cc: Florida Public Service Commission
LIN 3 Bureau of Auditing
OPC _____ John Grayson
RCH _____ Bureau of Electric Rates
SEC 1 Roberta Bass

WAS _____
OTH _____

DOCUMENT NUMBER - DATE

05163 MAY 23 6

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970001-EI

ACTUAL MONTHLY FUEL FILING
APRIL, 1997



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

05163 MAY 23 5

FPSC-RECORDS/REPORTING

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

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1 Fuel Cost of System Net Generation (A3)	17,481,641	13,420,434	4,061,207	30.26	872,196,000	712,570,000	159,626,000	22.40	2.0043	1.8834	0.12	6.42
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	17,481,641	13,420,434	4,061,207	30.26	872,196,000	712,570,000	159,626,000	22.40	2.0043	1.8834	0.12	6.42
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)	161,655	1,131,000	(969,345)	(85.71)	13,644,279	67,900,000	(54,255,721)	(79.91)	1.1848	1.6657	(0.48)	(28.87)
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	225,284	0	225,284	NA	14,097,104	0	14,097,104	NA	1.5981	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)	214,993	0	214,993	NA	11,362,408	0	11,362,408	NA	1.8921	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	601,932	1,131,000	(529,068)	(46.78)	39,103,791	67,900,000	(28,796,209)	(42.41)	1.5393	1.6657	(0.13)	(7.59)
13 Total Available MWH (Line 5 + Line 12)	18,083,573	14,551,434	3,532,139	24.27	911,299,791	780,470,000	130,829,791	16.76				
14 Fuel Cost of Economy Sales (A6)	(14,007)	(85,000)	70,993	83.52	(593,660)	(3,560,000)	2,966,340	83.32	(2.3504)	(2.3876)	0.03	1.18
15 Gain on Economy Sales (A6)	(921)	(9,600)	8,679	90.41			0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(353,117)	(672,000)	318,883	47.45	(16,897,536)	(38,230,000)	21,332,464	55.80	(2.0898)	(1.7578)	(0.33)	(18.89)
17 Fuel Cost of Other Power Sales (A7)	(4,306,325)	(1,272,000)	(3,034,325)	(238.55)	(237,657,919)	(75,966,000)	(161,691,919)	(212.85)	(1.8120)	(1.6744)	(0.14)	(8.22)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(4,674,370)	(2,038,600)	(2,635,770)	(129.29)	(255,149,115)	(117,758,000)	(137,393,115)	(116.68)	(1.8320)	(1.7312)	(0.10)	(5.82)
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)	13,409,203	12,512,834	896,369	7.16	656,150,676	662,714,000	(6,563,324)	(0.99)	2.0436	1.8881	0.16	8.24
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use	30,400	30,417	(17)	(0.06)	1,487,562	1,611,000	(123,438)	(7.66)	2.0436	1.8881	0.16	8.24
23 T & D Losses	632,909	590,994	41,915	7.09	30,970,312	31,301,000	(330,688)	(1.06)	2.0436	1.8881	0.16	8.24
24 TERRITORIAL KWH SALES	13,409,203	12,512,834	896,369	7.16	623,692,602	629,802,000	(6,109,398)	(0.97)	2.1500	1.9868	0.16	8.21
25 Wholesale KWH Sales	445,000	451,539	(6,539)	(1.45)	21,775,314	23,915,000	(2,139,686)	(8.95)	2.0436	1.8881	0.16	8.24
26 Jurisdictional KWH Sales	12,941,034	12,037,696	903,338	7.50	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1500	1.9868	0.16	8.21
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,959,151	12,054,549	904,602	7.50	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1530	1.9866	0.16	8.21
28 TRUE-UP	(198,949)	(198,949)	0	0.00	601,917,488	605,887,000	(3,969,512)	(0.66)	(0.0331)	(0.0328)	(0.00)	0.91
29 TOTAL JURISDICTIONAL FUEL COST	12,760,202	11,855,600	904,602	7.63	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1199	1.9568	0.16	8.34
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									2.1540	1.9883	0.17	8.33
32 GPIF Reward / (Penalty)	20,521	20,521	0	0.00	601,917,488	605,887,000	(3,969,512)	(0.66)	0.0034	0.0034	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.1574	1.9917	0.17	8.32
33a Special Contract Recovery Cost (incl. Revenue Taxes)	13,700	13,700	0	0.00	601,917,488	605,887,000	(3,969,512)	(0.66)	0.0023	0.0023	0.00	0.00
									2.1597	1.9940	0.17	8.31
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.160	1.994		

* 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:
 APRIL 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	\$17,481,641
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	386,939
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Schedule A-8	214,993
8	Fuel Cost of Power Sold	Schedule A-6, Line 25	<u>(4,674,370)</u>
9	Total Fuel and Net Power Transactions		<u>\$13,409,203</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
APRIL 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)	17,481,641	13,420,434	4,061,207	30.26	872,196,000	712,570,000	159,626,000	22.40	2.0043	1.8834	0.12	6.42
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	17,481,641	13,420,434	4,061,207	30.26	872,196,000	712,570,000	159,626,000	22.40	2.0043	1.8834	0.12	6.42
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)	161,625	1,131,000	(969,345)	(85.71)	13,644,279	67,900,000	(54,255,721)	(79.91)	1.1848	1.6657	(0.48)	(28.87)
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	225,284	0	225,284	NA	14,097,104	0	14,097,104	NA	1.5981	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)	214,993	0	214,993	NA	11,362,408	0	11,362,408	NA	1.8921	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	601,932	1,131,000	(529,068)	(46.78)	39,103,791	67,900,000	(28,796,209)	(42.41)	1.5393	1.6657	(0.13)	(7.59)
13 Total Available MWH (Line 5 + Line 12)	18,083,573	14,551,434	3,532,139	24.27	911,299,791	780,470,000	130,829,791	16.76				
14 Fuel Cost of Economy Sales (A6)	(14,007)	(65,000)	70,993	83.52	(593,660)	(3,560,000)	2,966,340	83.32	(2.3594)	(2.3876)	0.03	1.18
15 Gain on Economy Sales (A6)	(921)	(9,600)	8,679	90.41	0	0	0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(353,117)	(672,000)	318,883	47.45	(16,897,530)	(38,230,000)	21,332,464	55.80	(2.0898)	(1.7578)	(0.33)	(18.89)
17 Fuel Cost of Other Power Sales (A7)	(4,306,325)	(1,272,000)	(3,034,325)	(238.55)	(237,657,919)	(75,968,000)	(161,691,919)	(212.85)	(1.8120)	(1.6744)	(0.14)	(8.22)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(4,674,370)	(2,038,600)	(2,635,770)	(129.29)	(255,149,115)	(117,758,000)	(137,393,115)	(116.68)	(1.8320)	(1.7312)	(0.10)	(5.82)
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)	13,409,203	12,512,834	896,369	7.16	656,150,676	662,714,000	(6,563,324)	(0.99)	2.0436	1.8881	0.16	8.24
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use	30,400	30,417	(17)	(0.06)	1,487,562	1,611,000	(123,438)	(7.66)	2.0436	1.8881	0.16	8.24
23 T & D Losses	632,909	590,994	41,915	7.09	30,970,312	31,301,000	(330,688)	(1.06)	2.0436	1.8881	0.16	8.24
24 TERRITORIAL KWH SALES	13,409,203	12,512,834	896,369	7.16	623,692,602	629,802,000	(6,109,398)	(0.97)	2.1500	1.9868	0.16	8.21
25 Wholesale KWH Sales	445,000	451,539	(6,539)	(1.45)	21,775,314	23,915,000	(2,139,686)	(8.95)	2.0436	1.8881	0.16	8.24
26 Jurisdictional KWH Sales	12,941,034	12,037,696	903,338	7.50	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1500	1.9868	0.16	8.21
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,959,151	12,054,549	904,602	7.50	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1530	1.9868	0.16	8.21
28 TRUE-UP	(198,949)	(198,949)	0	0.00	601,917,488	605,887,000	(3,969,512)	(0.66)	(0.0331)	(0.0328)	(0.00)	0.91
29 TOTAL JURISDICTIONAL FUEL COST	12,760,202	11,855,600	904,602	7.63	601,917,488	605,887,000	(3,969,512)	(0.66)	2.1199	1.9568	0.16	8.34
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									2.1540	1.9883	0.17	8.33
32 GPIF Reward / (Penalty)	20,521	20,521	0	0.00	578,319,386	579,534,000	(1,214,614)	(0.21)	0.0035	0.0035	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.1575	1.9918	0.17	8.32
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	13,700	13,700	0	0.00	578,319,386	579,534,000	(1,214,614)	(0.21)	0.0024	0.0024	0.00	0.00
									2.1599	1.9942	0.17	8.31
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.160	1.994		

* 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: APRIL 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	17,481,641.28	13,420,434	4,061,207.28	30.26	17,481,641.28	13,420,434	4,061,207.28	30.26
2 Fuel Cost of Power Sold	(4,674,370.13)	(2,038,600)	(2,635,770.13)	129.29	(4,674,370.13)	(2,038,600)	(2,635,770.13)	129.29
3 Fuel Cost - Purchased Power	386,938.63	1,131,000	(744,061.37)	(65.79)	386,938.63	1,131,000	(744,061.37)	(65.79)
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	214,993.02	0	214,993.02	NA	214,993.02	0	214,993.02	NA
4 Energy Cost-Economy Purchases	0.00	0	0.00	NA	0.00	0	0.00	NA
5 Total Fuel & Net Power Transactions	13,409,202.80	12,512,834	896,368.80	7.16	13,409,202.80	12,512,834	896,368.80	7.16
6 Adjustments To Fuel Cost	0.00	0	0.00	NA	0.00	0	0.00	NA
7 Adj. Total Fuel & Net Power Transactions	13,409,202.80	12,512,834	896,368.80	7.16	13,409,202.80	12,512,834	896,368.80	7.16
B. KWH Sales								
1 Jurisdictional Sales	601,917,488	605,887,000	(3,969,512)	(0.66)	601,917,488	605,887,000	(3,969,512)	(0.66)
2 Non-Jurisdictional Sales	21,775,314	23,915,000	(2,139,686)	(8.95)	21,775,314	23,915,000	(2,139,686)	(8.95)
3 Total Territorial Sales	623,692,802	629,802,000	(6,109,198)	(0.97)	623,692,802	629,802,000	(6,109,198)	(0.97)
4 Juris. Sales as % of Total Terr. Sales	96.5086	96.2028	0.3058	0.32	96.5086	96.2028	0.3058	0.32

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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	12,713,337.17	12,843,593	(130,255.83)	(1.01)	12,713,337.17	12,843,593	(130,255.83)	(1.01)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	198,949.00	198,949	0.00	0.00	198,949.00	198,949	0.00	0.00
2b Incentive Provision	(13,483.00)	(13,483)	0.00	0.00	(13,483.00)	(13,483)	0.00	0.00
2c Special Contract Recovery Cost	(20,196.00)	(20,196)	0.00	0.00	(20,196.00)	(20,196)	0.00	0.00
3 Juris. Fuel Revenue Applicable to Period	12,878,607.17	13,008,863	(130,255.83)	(1.00)	12,878,607.17	13,008,863	(130,255.83)	(1.00)
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	13,409,202.80	12,512,834	896,368.80	7.16	13,409,202.80	12,512,834	896,368.80	7.16
5 Juris. Sales % of Total KWH Sales (Line B4)	96.5086	96.2028	0.3058	0.32	96.5086	96.2028	0.3058	0.32
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	12,959,151.34	12,054,549	904,602.34	7.50	12,959,151.34	12,054,549	904,602.34	7.50
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(80,544.17)	954,314	(1,034,858.17)	(108.44)	(80,544.17)	954,314	(1,034,858.17)	(108.44)
8 Interest Provision for the Month	(9,992.89)	7,437	(17,429.89)	(234.37)	(9,992.89)	7,437	(17,429.89)	(234.37)
9 Beginning True-Up & Interest Provision	(1,971,576.32)	1,193,695	(3,165,271.32)	(265.17)	(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	(198,949.00)	(198,949)	0.00	0.00
11 End of Period - Total Net True-Up, (C7+C8+C9+C10)	(2,261,062.38)	1,956,497	(4,217,559.38)	(215.57)	(2,261,062.38)	1,956,497	(4,217,559.38)	(215.57)

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

	CURRENT MONTH			
	ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT (\$)	%
D. <i>Interest Provision</i>				
1 Beginning True-Up Amount (C9)	(1,971,576.32)	1,193,695	(3,165,271.32)	(265.17)
2 Ending True-Up Amount				
Before Interest (C7+C9+C10)	(2,251,069.49)	1,949,060	(4,200,129.49)	(215.50)
3 Total of Beginning & Ending True-Up Amts.	(4,222,645.81)	3,142,755	(7,365,400.81)	(234.36)
4 Average True-Up Amount	(2,111,322.91)	1,571,378	(3,682,700.91)	(234.36)
5 Interest Rate -				
1st Day of Reporting Business Month	5.7400	5.7400	0.0000	
6 Interest Rate -				
1st Day of Subsequent Business Month	5.6200	5.6200	0.0000	
7 Total (D5+D6)	11.3600	11.3600	0.0000	
8 Annual Average Interest Rate	5.6800	5.6800	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.4733	0.4733	0.0000	
10 Interest Provision (D4*D9)	(9,992.89)	7,437	(17,429.89)	(234.37)

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

APRIL 1997

	CURRENT MONTH				PERIOD - TO - DATE				
	FUEL COST-NET GEN.(\$)	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
1 HEAVY OIL		0	0	0	NA	0	0	0	NA
2 LIGHTER OIL		30,634	31,108	(474)	(1.52)	30,634	31,108	(474)	(1.52)
3 COAL excluding Scherer		17,096,027	12,952,739	4,143,288	31.99	17,096,027	12,952,739	4,143,288	31.99
3a COAL at Scherer		233,810	279,594			233,810	279,594		
4 GAS		107,294	139,787	(32,493)	(23.24)	107,294	139,787	(32,493)	(23.24)
4a GAS (B.L.)		7,483	17,206	(9,723)	(56.51)	7,483	17,206	(9,723)	(56.51)
6 OTHER - C.T.		6,393	0	6,393	NA	6,393	0	6,393	NA
7 TOTAL (\$)		17,481,641	13,420,434	4,061,207	30.26	17,481,641	13,420,434	4,061,207	30.26
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		870,122	710,270	159,852	22.51	870,122	710,270	159,852	22.51
11 GAS		2,003	2,300	(297)	(12.91)	2,003	2,300	(297)	(12.91)
13 OTHER - C.T.		71	0	71	NA	71	0	71	NA
14 TOTAL (MWH)		872,196	712,570	159,626	22.40	872,196	712,570	159,626	22.40
UNITS OF FUEL BURNED									
15 HEAVY OIL (BBL)		0	0	0	NA	0	0	0	NA
16 LIGHTER OIL (BBL)		1,184	1,372	(188)	(13.70)	1,184	1,372	(188)	(13.70)
17 COAL (TON) (1)		400,155	335,770	64,385	19.18	400,155	335,770	64,385	19.18
18 GAS (MCF)		50,916	67,327	(16,411)	(24.38)	50,916	67,327	(16,411)	(24.38)
20 OTHER - C.T. (BBL)		239	0	239	NA	239	0	239	NA
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)		8,942,130	7,445,962	1,496,168	20.09	8,942,130	7,445,962	1,496,168	20.09
24 GAS		50,643	61,746	(11,103)	(17.96)	50,643	61,746	(11,103)	(17.96)
26 OTHER - C.T.		1,388	0	1,388	NA	1,388	0	1,388	NA
27 TOTAL (MMBTU)		8,994,161	7,507,708	1,486,453	19.80	8,994,161	7,507,708	1,486,453	19.80
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.		99.76	99.68	0.08	0.08	99.76	99.68	0.08	0.08
31 GAS		0.23	0.32	(0.09)	(28.13)	0.23	0.32	(0.09)	(28.13)
33 OTHER - C.T.		0.01	0.00	0.01	NA	0.01	0.00	0.01	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)		25.67	22.67	3.20	14.12	25.67	22.67	3.20	14.12
37 COAL (\$/TON) (1)		42.72	38.58	4.14	10.73	42.72	38.58	4.14	10.73
38 GAS (ALL) (\$/MCF)		2.25	2.33	(0.08)	(3.43)	2.25	2.33	(0.08)	(3.43)
40 OTHER - C.T. (\$/BBL)		26.75	NA	NA	NA	26.75	NA	NA	NA
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.		1.94	1.78	0.16	8.99	1.94	1.78	0.16	8.99
44 GAS - Generation		2.12	2.26	(0.14)	(6.19)	2.12	2.26	(0.14)	(6.19)
46 OTHER - C.T.		4.61	NA	NA	NA	4.61	NA	NA	NA
47 TOTAL (\$/MMBTU)		1.94	1.79	0.15	8.38	1.94	1.79	0.15	8.38
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.		10,277	10,483	(206)	(1.97)	10,277	10,483	(206)	(1.97)
51 GAS - Generation		25,284	26,846	(1,562)	(5.82)	25,284	26,846	(1,562)	(5.82)
53 OTHER - C.T.		19,549	NA	NA	NA	19,549	NA	NA	NA
54 TOTAL (BTU/KWH)		10,312	10,536	(224)	(2.13)	10,312	10,536	(224)	(2.13)
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)		1.97	1.83	0.14	7.65	1.97	1.83	0.14	7.65
58 GAS		5.36	6.08	(0.72)	(11.84)	5.36	6.08	(0.72)	(11.84)
60 OTHER - C.T.		9.00	NA	NA	NA	9.00	NA	NA	NA
61 TOTAL (\$ / KWH)		2.00	1.88	0.12	6.38	2.00	1.88	0.12	6.38

Note: (1) Line 17, Coal Tons, 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 : APRIL, 1997

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Plant/Unit Line	Net Cap. (MW) 1997	Net Gen. (MWH)	Cap. Factor (%)	Equip. 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 Act/Gal	Fuel Burned (MMSTU)	As Burned Fuel Cost (\$)	Fuel Cost/ KWH (\$/KWH)	Fuel Cost/Unit (\$/Unit) Tons/MCF/Bbl
1 Crist 1	23.0	429	2.6	100.0	2.6	30,788	Gas-G	12,413	1,064	13,208	27,983	6.52	2.25
2 1							Oil-G						
3							Gas-S	214	1,064	228	482		2.25
4 Crist 2	25.0	537	3.0	100.0	3.0	23,294	Gas-G	11,757	1,064	12,509	26,502	4.94	2.25
5 2							Oil-G						
6							Gas-S	209	1,064	221	470		2.25
7 Crist 3	33.0	1,037	4.4	100.0	4.4	24,037	Gas-G	23,426	1,064	24,926	52,809	5.09	2.25
8 3							Oil-G						
9							Gas-S	275	1,064	293	620		2.25
10 Crist 4	84.0	38,218	63.3	100.0	63.3	10,379	Coal	16,934	11,712	396,671	907,152	2.37	53.57
11 4							Gas-G						
12							Gas-S		1,064	0			NA
13							Oil-S	38	138,500	222	1,032		27.01
14 Crist 5	81.0	44,795	76.9	100.0	76.9	10,193	Coal	19,529	11,690	456,585	1,046,133	2.34	53.57
15 5							Gas-G		1,064	0		NA	NA
16							Gas-S		1,064	0		NA	NA
17							Oil-S	145	138,500	841	3,904		27.00
18 Crist 6	317.0	120,758	53.0	100.0	53.0	10,634	Coal	54,703	11,737	1,284,104	2,930,376	2.43	53.57
19 6							Gas-G					NA	NA
20							Gas-S	2,622	1,064	2,790	5,911		2.25
21							Oil-S	219	138,500	1,273	5,910		27.01
22 Crist 7	504.0	189,397	52.3	73.9	70.7	10,405	Coal	83,770	11,762	1,970,596	4,467,421	2.37	53.57
23 7							Gas-G		1,064	0		NA	NA
24							Gas-S		1,064	0		NA	NA
25							Oil-S	58	138,500	339	1,573		27.01
26 Scherer 3 (2)	209.5	16,661	11.1	13.7	80.7	9,046	Coal	NA	NA	150,711	271,145	1.63	NA
27							Oil-S	26	138,000	148	743		29.11
28 Scholz 1	47.0	1,949	5.8	87.7	6.6	14,150	Coal	1,158	11,906	27,578	39,680	2.04	34.25
29							Oil-S	39	138,500	228	1,159		29.52
30 2	47.0	3,758	11.1	97.3	11.4	12,241	Coal	1,949	11,798	45,978	66,762	1.78	34.26
31							Oil-S	11	138,500	62	313		29.48
32 Smith 1	161.0	108,042	93.3	100.0	93.3	10,040	Coal	44,526	12,181	1,084,741	2,117,848	1.96	47.56
33							Oil-S	59	138,500	346	1,453		24.45
34 2	191.0	78,925	57.5	66.6	86.3	10,111	Coal	32,955	12,107	797,975	1,567,488	1.99	47.56
35							Oil-S	361	138,500	2,101	8,828		24.44
36 Smith A	32.0	71	0.3	100.0	0.3	19,549	Oil	239	138,500	1,388	6,393	9.00	26.80
37 Daniel 1 (1)	234.5	138,822	82.3	86.6	95.1	10,345	Coal	76,367	9,403	1,436,148	2,084,805	1.50	27.30
38							Oil-S	117	138,874	670	2,928		25.12
39 Daniel 2 (1)	238.5	128,799	75.1	78.9	95.2	9,943	Coal	68,265	9,380	1,280,642	1,863,621	1.45	27.30
40							Oil-S	111	136,874	639	2,791		25.12
41 Total	2,227.5	872,196	54.5	79.1	68.8	10,312				8,964,161	17,534,235	2.01	

Notes: (1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership; Scherer coal statistics are reported on a BTU and \$ basis only
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:

Scherer Common Inv. Adj.	(37,334)
Daniel Railcar Track Depr.	(6,910)
Daniel Railcar Lease Premium	(8,350)
	<u>17,481,641</u>
	2.00

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 1997

	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 (\$)	422,250	422,301	(51)	(0.01)	422,250	422,301	(51)	(0.01)	
14 DAYS SUPPLY	7	7	0	0.00					
LIGHT OIL									
15 PURCHASES:									
16 UNITS (BBL)	2,016	1,412	604	42.78	2,016	1,412	604	42.78	
17 UNIT COST (\$/BBL)	25.72	21.87	3.85	17.60	25.72	21.87	3.85	17.60	
18 AMOUNT (\$)	51,845	30,877	20,968	67.91	51,845	30,877	20,968	67.91	
19 BURNED:									
20 UNITS (BBL)	1,224	1,372	(148)	(10.79)	1,224	1,372	(148)	(10.79)	
21 UNIT COST (\$/BBL)	25.88	22.67	3.21	14.16	25.88	22.67	3.21	14.16	
22 AMOUNT (\$)	31,677	31,108	569	1.83	31,677	31,108	569	1.83	
23 ENDING INVENTORY:									
24 UNITS (BBL)	4,947	6,532	(1,585)	(24.27)	4,947	6,532	(1,585)	(24.27)	
25 UNIT COST (\$/BBL)	26.30	23.43	2.87	12.25	26.30	23.43	2.87	12.25	
26 AMOUNT (\$)	130,092	153,051	(22,959)	(15.00)	130,092	153,051	(22,959)	(15.00)	
29 DAYS SUPPLY	NA	NA							
COAL EXCLUDING PLANT SCHERER									
30 PURCHASES:									
31 UNITS (TONS)	322,796	375,699	(52,863)	(14.07)	322,796	375,699	(52,863)	(14.07)	
32 UNIT COST (\$/TON)	41.55	39.95	1.60	4.01	41.55	39.95	1.60	4.01	
33 AMOUNT (\$)	13,412,754	15,007,695	(1,594,941)	(10.63)	13,412,754	15,007,695	(1,594,941)	(10.63)	
34 BURNED:									
35 UNITS (TONS)	400,155	335,770	64,385	19.18	400,155	335,770	64,385	19.18	
36 UNIT COST (\$/TON)	42.76	38.58	4.18	10.53	42.76	38.58	4.18	10.53	
37 AMOUNT (\$)	17,111,287	12,952,739	4,158,548	32.11	17,111,287	12,952,739	4,158,548	32.11	
38 ENDING INVENTORY:									
39 UNITS (TONS)	394,760	919,874	(525,114)	(57.09)	394,760	919,874	(525,114)	(57.09)	
40 UNIT COST (\$/TON)	42.17	45.83	(3.66)	(7.99)	42.17	45.83	(3.66)	(7.99)	
41 AMOUNT (\$)	16,647,049	42,157,611	(25,510,562)	(60.51)	16,647,049	42,157,611	(25,510,562)	(60.51)	
43 DAYS SUPPLY	18	40	(22)	(55.00)					
COAL AT PLANT SCHERER									
44 PURCHASES:									
45 UNITS (MMBTU)	720,050	805,595	(85,545)	(10.62)	720,050	805,595	(85,545)	(10.62)	
46 UNIT COST (\$/MMBTU)	1.74	1.82	(0.08)	(4.40)	1.74	1.82	(0.08)	(4.40)	
47 AMOUNT (\$)	1,253,575	1,464,574	(210,999)	(14.41)	1,253,575	1,464,574	(210,999)	(14.41)	
48 BURNED:									
49 UNITS (MMBTU)	130,363	156,768	(26,405)	(16.84)	130,363	156,768	(26,405)	(16.84)	
50 UNIT COST (\$/MMBTU)	1.79	1.78	0.01	0.56	1.79	1.78	0.01	0.56	
51 AMOUNT (\$)	233,811	279,594	(45,783)	(16.37)	233,811	279,594	(45,783)	(16.37)	
52 ENDING INVENTORY:									
53 UNITS (MMBTU)	1,778,241	3,492,711	(1,714,470)	(49.09)	1,778,241	3,492,711	(1,714,470)	(49.09)	
54 UNIT COST (\$/MMBTU)	1.80	1.78	0.02	1.12	1.80	1.78	0.02	1.12	
55 AMOUNT (\$)	3,199,754	6,226,694	(3,026,940)	(48.61)	3,199,754	6,226,694	(3,026,940)	(48.61)	
57 DAYS SUPPLY	40	79		0.00					
GAS									
58 BURNED:									
59 UNITS (MCF)	50,916	67,327	(16,411)	(24.38)	50,916	67,327	(16,411)	(24.38)	
60 UNIT COST (\$/MCF)	2.25	2.33	(0.08)	(3.43)	2.25	2.33	(0.08)	(3.43)	
61 AMOUNT (\$)	114,777	156,993	(42,216)	(26.89)	114,777	156,993	(42,216)	(26.89)	
OTHER - C.T. OIL									
62 PURCHASES:									
63 UNITS (BBL)	0	0	0.00	NA	0	0	0.00	NA	
64 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA	
65 AMOUNT (\$)	0	0	0	NA	0	0	0	NA	
66 BURNED:									
67 UNITS (BBL)	554	0	554	NA	554	0	554	NA	
68 UNIT COST (\$/BBL)	26.80	NA	NA	NA	26.80	NA	NA	NA	
69 AMOUNT (\$)	14,847	0	14,847	NA	14,847	0	14,847	NA	
70 ENDING INVENTORY:									
71 UNITS (BBL)	2,747	2,871	(124)	(4.32)	2,747	2,871	(124)	(4.32)	
72 UNIT COST (\$/BBL)	26.81	26.02	0.79	3.04	26.81	26.02	0.79	3.04	
73 AMOUNT (\$)	73,636	74,691	(1,055)	(1.41)	73,636	74,691	(1,055)	(1.41)	
75 DAYS SUPPLY	34	36	(2)	(5.56)					

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

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
APRIL, 1997

				ON-PEAK	OFF-PEAK
SPOT COST	x	AVG HEAT RATE	=	SPOT COST PER KWH	
<u>MM BTU</u>					
\$5,596,118	x	10,312	=	1.762 CENTS PER KWH	
<u>3,274,863</u>					
20.22	X				
<u>17.55</u>	=	Y	SO X =	1.15 Y	
0.2557 X	+	0.7443 Y	=	17.62	
0.2941 Y	+	0.7443 Y	=	17.62	
1.0384 Y	=	17.62			
Y	=	16.969			
X	=	19.515			
				COST PER KWH	
				JURIS LOSS FACTOR	
				JURIS FUEL COST	
				TRUE-UP	
				REVENUE TAX FACTOR	
				FUEL FACTOR ADJ FOR TAXES	
				GPIF	
				SPECIAL CONTRACT RECOVERY	
				TOTAL FACTOR	
				ROUNDED TO NEAREST .001	
				ADJ FOR LINE LOSS :	
				LOSS FACTOR (0.9623)	

	1.951	1.697
	1.0014	1.0014
	1.9537	1.6994
	(0.0244)	(0.0244)
	1.9293	1.675
	1.01609	1.01609
	1.9603	1.702
	0.0017	0.0017
	0.0025	0.0025
	1.9645	1.7062
	1.965	1.706
	ON-PEAK	OFF-PEAK
	1.8910	1.6420

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES	121,705
FUEL COST AT REPLACEMENT ENERGY RATES	<u>103,059</u>
TOTAL MONTHLY SAVINGS :	<u>\$18,646</u>

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

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)	(5) x (6)(a)	(5) x (6)(b)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH	FUEL TOTAL COST	TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	74,066,000	0	74,066,000	1.67	1.86	1,239,000	1,374,000
2	Various	Unit Power Sales	0	38,230,000	1.76	1.80	672,000	690,000
3	Various	Economy Sales	0	3,560,000	2.39	2.39	85,000	85,000
4		80% Gain on Econ. Sales	0	0	NA	NA	9,600	12,000
5	Various	Other Sales	0	1,900,000	1.74	1.79	33,000	34,000
6		SEPA	0	0	NA	NA	0	0
7	TOTAL ESTIMATED SALES	117,756,000	0	117,756,000	1.73	1.86	2,038,600	2,195,000
ACTUAL								
8	Southern Company Interchange	232,108,063	0	232,108,063	1.98	2.08	4,590,975	4,827,220
9	Florida Power Corporation	Economy/UPS	0	5,666,752	2.04	2.15	115,619	121,863
10	Duke Power Company	Economy	0	0	NA	NA	0	0
11	S. Carolina Electric & Gas Co.	Economy	0	0	NA	NA	0	0
12	Cajun	Economy	0	19,203	1.89	2.73	362	525
13	Florida Power & Light Co.	Economy/UPS	0	8,553,973	2.05	2.17	175,333	185,592
14	Jacksonville Electric Authority	Economy/UPS	0	2,179,083	2.06	2.17	44,809	47,229
15	Entergy (Mid South)	Economy	0	140,811	3.98	3.50	5,601	4,929
16	Tennessee Valley Authority	Economy	0	433,646	1.85	2.57	8,044	11,135
17	S. Carolina P.S.A.	Economy	0	0	NA	NA	0	0
18	City of Tallahassee	Economy/UPS	0	497,728	2.42	2.55	12,057	12,704
19	Various Companies	External Sales	0	251,614			6,605	7,109
20	AEC/BRMC		0	202,724	2.04	2.04	4,135	4,135
21	Other Transactions		7,272,760	529,355	(41.36)	(41.36)	(218,929)	(218,929)
22	Hydro-Loss		0	0	NA	NA	0	0
23	Less: Flow-Thru Energy		0	(4,281,597)	(1.79)	(1.79)	(76,461)	(76,461)
24	U.P.S. Adjustment		0	0	NA	NA	5,299	5,299
25	Economy Energy Sales Cr. (80%)		0	0	NA	NA	921	921
26	SEPA		1,575,000	0	0.00	0.00	0	0
27	TOTAL ACTUAL SALES	255,149,115	8,847,760	246,301,355	1.83	1.93	4,674,370	4,933,271
28	Difference in Amount	255,149,115	8,847,760	246,301,355	NA	NA	4,674,370	4,933,271
29	Difference in Percent	NA	NA	NA	NA	NA	NA	NA

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF:

APRIL 1997

MARCH 1996

PERIOD-TO-DATE

(1)	(2)	(3)	(4)		(5)	(6)		(7)	(8)
			WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION		(a) ¢ / KWH	(b) TOTAL COST		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD							
<u>ESTIMATED</u>									
1	So. Co. Interchange	74,066,000	0	74,066,000	1.67	1.86	1,239,000	1,374,000	
2	Various Unit Power Sales	38,230,000	0	38,230,000	1.76	1.80	672,000	690,000	
3	Various Economy Sales	3,560,000	0	3,560,000	2.39	2.39	85,000	85,000	
4	80% Gain on Econ. Sales		0	0	NA	NA	9,600	12,000	
5	Various Other Sales	1,900,000	0	1,900,000	1.74	1.79	33,000	34,000	
6	SEPA	117,756,000	0	117,756,000	1.73	1.86	2,038,600	2,195,000	
7	TOTAL ESTIMATED SALES								
<u>ACTUAL</u>									
8	Southern Company Interchange	232,108,063	0	232,108,063	1.98	2.08	4,590,975	4,827,220	
9	Florida Power Corporation Economy/UPS	5,666,752	0	5,666,752	2.04	2.15	115,619	121,863	
10	Duke Power Company Economy	0	0	0	NA	NA	0	0	
11	S. Carolina Electric & Gas Co. Economy	0	0	0	NA	NA	0	0	
12	Cajun Economy	19,203	0	19,203	1.89	2.73	362	525	
13	Florida Power & Light Co. Economy/UPS	8,553,973	0	8,553,973	2.05	2.17	175,333	185,592	
14	Jacksonville Electric Authority Economy/UPS	2,179,083	0	2,179,083	2.06	2.17	44,809	47,229	
15	Entergy (Mid South) Economy	140,811	0	140,811	3.98	3.50	5,601	4,929	
16	Tennessee Valley Authority Economy	433,646	0	433,646	1.85	2.57	8,044	11,135	
17	S. Carolina P.S.A. Economy	0	0	0	NA	NA	0	0	
18	City of Tallahassee Economy/UPS	497,728	0	497,728	2.42	2.55	12,057	12,704	
19	Various Companies External Sales	251,614	0	251,614			6,605	7,109	
20	AEC/BRMC	202,724	0	202,724	2.04	2.04	4,135	4,135	
21	Other Transactions	7,802,115	7,272,760	529,355	(41.36)	(41.36)	(218,929)	(218,929)	
22	Hydro-Loss	0	0	0	NA	NA	0	0	
23	Less: Flow-Thru Energy	(4,281,597)	0	(4,281,597)	(1.79)	(1.79)	(76,461)	(76,461)	
24	U.P.S. Adjustment	0	0	0	NA	NA	5,299	5,299	
25	Economy Energy Sales Cr. (80%)	0	0	0	NA	NA	921	921	
26	SEPA	1,575,000	1,575,000	0	0.00	0.00	0	0	
27	TOTAL ACTUAL SALES	<u>255,149,115</u>	<u>8,847,760</u>	<u>246,301,355</u>	<u>1.83</u>	<u>1.93</u>	<u>4,674,370</u>	<u>4,933,271</u>	
28	Difference in Amount	137,393,115	8,847,760	128,545,355	0.10	0.07	2,635,770	2,738,271	
29	Difference in Percent	116.68	NA	109.16	5.78	3.76	129.29	124.75	

SCHEDULE A-7

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

13

SCHEDULE A-6

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

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						\$/KWH		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ.
ESTIMATED								
1	None	0						0
ACTUAL								
2	Bay Resource Management	216,408				1.56	1.56	3,366
3	Pensacola Christian College	0				NA	NA	0
4	Monsanto	11,135,000				1.90	1.90	211,430
5	Champion	11,000				1.79	1.79	197
6	TOTAL	11,362,408				1.89	1.89	214,993

PERIOD-TO-DATE

(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
						\$/KWH		
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	(A) FUEL COST	(B) TOTAL COST	TOTAL \$ FOR FUEL ADJ.
ESTIMATED								
1	NONE	0						0
ACTUAL								
2	Bay Resource Management	216,408				1.56	1.56	3,366
3	Pensacola Christian College	0				NA	NA	0
4	Monsanto	11,135,000				1.90	1.90	211,430
5	Champion	11,000						197
6	TOTAL	11,362,408	0	0		1.89	1.89	214,993

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 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	36,520,000	1.52	554,000	36,520,000	1.52	554,000
2 Unit Power Sales	26,660,000	1.73	462,000	26,660,000	1.73	462,000
3 Economy Energy	1,380,000	2.25	31,000	1,380,000	2.25	31,000
4 Other Purchases	3,250,000	2.58	84,000	3,250,000	2.58	84,000
5 SEPA	90,000	0.00	0	90,000	0.00	0
6 TOTAL ESTIMATED PURCHASES	<u>67,900,000</u>		<u>1,131,000</u>	<u>67,900,000</u>		<u>1,131,000</u>
ACTUAL						
7 Southern Company Interchange	11,162,996	2.21	246,193	11,162,996	2.21	246,193
8 Non-Associated Companies	10,065,849	2.22	223,906	10,065,849	2.22	223,906
9 Alabama Electric Co-op	376,411	2.04	7,687	376,411	2.04	7,687
10 Other Wheeled Energy	6,207,026	0.00	0	6,207,026	0.00	0
11 Other Transactions	3,654,844	(0.17)	(6,309)	3,654,844	(0.17)	(6,309)
12 Less: Flow-Thru Energy	(3,725,743)	2.27	(84,538)	(3,725,743)	2.27	(84,538)
13 SEPA	0	NA	0	0	NA	0
14 TOTAL ACTUAL PURCHASES	<u>27,741,383</u>	1.39	<u>386,939</u>	<u>27,741,383</u>	1.39	<u>386,939</u>
15 Difference in Amount	27,651,383	1.39	386,939	27,651,383	1.39	386,939
16 Difference in Percent	30,723.76	NA	NA	30,723.76	NA	NA

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

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail this 22nd day of May 1997 on the following:

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