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December 1, 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 October 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,

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WAS

OTH

Susan D. Cranmer

Susan D. Cranmer

Assistant Secretary and Assistant Treasurer

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Enclosures

cc: Florida Public Service Commission
Bureau of Auditing
Rhonda Hicks
Bureau of Electric Rates
Roberta Bass

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DOCUMENT NUMBER-DATE

12232 DEC-25

FPSC-RECORDS/REPORTING

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 1st day of December 1997 on the following:

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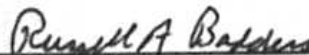
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 970001-EI

**ACTUAL MONTHLY FUEL FILING
OCTOBER, 1997**



A SOUTHERN COMPANY

MENT NUMBER-DATE
12232 DEC-25

FPSC-RECORDS/REPORTING

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

	DOLLARS			KWH			CENTS/KWH				
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT %	ACTUAL	EST.	DIFFERENCE AMT. %		
1 Fuel Cost of System Net Generation (A3)	16,568,097	14,687,643	1,880,454	861,610,000	778,140,000	83,470,000	10.73	1,9229	1,8875	0.04	1.88
2 Nuclear Fuel Disposal Costs	0	0	0	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	16,568,097	14,687,643	1,880,454	861,610,000	778,140,000	83,470,000	10.73	1,9229	1,8875	0.04	1.88
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch. (Broker) (A9)	2,085,679	1,003,620	1,082,059	85,609,782	60,860,000	24,749,782	40.60	2,4479	1,6483	0.80	48.51
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A8)	(30,341)	0	(30,341)	18,372,301	0	18,372,301	NA	(0.1651)	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	4,168	0	4,168	5,339,380	0	5,339,380	NA	0.0781	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A9a)	2,088,506	1,003,620	1,084,886	109,321,463	60,860,000	48,461,463	79.54	1,8930	1,6483	0.24	14.85
12 TOTAL COST OF PURCHASED POWER	18,637,903	15,691,263	2,946,640	970,931,463	859,000,000	131,901,463	15.72	(1.5669)	(2.2554)	0.69	30.53
13 Total Available MWH (Line 5 + Line 12)	(321,668)	(83,000)	(238,668)	(20,528,682)	(3,680,000)	(16,848,682)	(457.84)	NA	NA	NA	NA
14 Fuel Cost of Economy Sales (A6)	(57,843)	(10,400)	(47,443)	(90,316,557)	(29,300,000)	(61,016,557)	(208.25)	(1.8301)	(1.7918)	(0.04)	(2.14)
15 Gain on Economy Sales (A6)	(1,652,856)	(525,000)	(1,127,856)	(71,694,531)	(80,082,000)	8,387,469	10.47	(1.0384)	(1.7132)	0.68	39.51
16 Fuel Cost of Unit Power Sales (A7)	(743,089)	(1,372,000)	628,931	(182,539,770)	(113,062,000)	(69,477,770)	(61.45)	(1.5205)	(1.7605)	0.24	13.63
17 Fuel Cost of Other Power Sales (A7)	(2,775,436)	(1,990,400)	(785,036)	0	0	0	NA	NA	NA	NA	NA
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	15,862,157	13,700,863	2,161,304	788,391,693	725,968,000	62,423,693	8.60	2,0120	1,8873	0.1247	6.6100
19 Net Invariant Interchange	0	0	0	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	30,079	30,631	(552)	1,494,960	1,623,000	(128,040)	(7.89)	2,0120	1,8873	0.12	6.61
21 Net Unbilled Sales*	816,899	700,490	116,379	40,599,867	37,118,000	3,483,867	9.39	2,0120	1,8873	0.12	6.61
22 Company Use	15,862,167	13,700,863	2,161,304	746,298,866	687,229,000	59,069,866	8.60	2,1255	1,9936	0.13	6.62
23 T & D Losses	547,213	526,757	20,456	25,745,907	26,422,000	(676,093)	(2.58)	2,1255	1,9936	0.13	6.62
24 TERRITORIAL KWH SALES	15,314,954	13,174,106	2,140,848	720,551,359	660,807,000	59,744,359	9.04	1,0014	1,0014	0.00	6.61
25 Wholesale KWH Sales	1,0014	1,0014	0	720,551,359	660,807,000	59,744,359	9.04	2,1294	1,9964	0.13	6.61
26 Jurisdictional KWH Sales	15,336,395	13,192,550	2,143,845	720,551,359	660,807,000	59,744,359	9.04	0.0930	0.1015	(0.01)	(8.37)
26a Jurisdictional Loss Multiplier	670,458	670,458	0	720,551,359	660,807,000	59,744,359	9.04	2,2214	2,0979	0.12	5.89
27 Jurisdictional KWH Sales Adj. for Line Losses	16,006,653	13,863,098	2,143,645	720,551,359	660,807,000	59,744,359	9.04	1,01609	1,01609	0.00	6.61
28 TRUE-UP	1,862	1,862	0	720,551,359	660,807,000	59,744,359	9.04	0.0003	0.0003	0.00	0.00
29 TOTAL JURISDICTIONAL FUEL COST	11,154	11,154	0	720,551,359	660,807,000	59,744,359	9.04	2,2574	2,1320	0.13	5.88
30 Revenue Tax Factor	1,862	1,862	0	720,551,359	660,807,000	59,744,359	9.04	0.0015	0.0017	(0.00)	(11.76)
31 Fuel Factor Adjusted for Revenue Taxes	11,154	11,154	0	720,551,359	660,807,000	59,744,359	9.04	2,2589	2,1337	0.13	5.87
32 GPIF Reward / (Penalty)											
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)											
33a Special Contract Recovery Cost (Incl. Revenue Taxes)											
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)								2.259	2.134		

* 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:
OCTOBER 1997**

LINE	DESCRIPTION	REFERENCE	AMOUNT
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$16,568,097
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	Sch. A-9, Col. 5, Line 14	2,065,338
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Sch. A-8, Col. 8, Line 6	4,168
8	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Line 27	<u>(2,775,436)</u>
9	Total Fuel and Net Power Transactions		<u><u>\$15,862,167</u></u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
OCTOBER 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)	16,568,067	14,687,643	1,880,454	12.80	861,610,000	778,140,000	83,470,000	10.73	1.9229	1.8875	0.04	1.88
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	16,568,067	14,687,643	1,880,454	12.80	861,610,000	778,140,000	83,470,000	10.73	1.9229	1.8875	0.04	1.88
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch. (Broker) (A8)	2,095,679	1,003,620	1,092,059	108.81	85,609,782	60,890,000	24,719,782	40.60	2.4479	1.6483	0.80	48.51
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A8)	(30,341)	0	(30,341)	NA	18,372,301	0	18,372,301	NA	(0.1651)	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 (A8a)	4,168	0	4,168	NA	5,339,380	0	5,339,380	NA	0.0781	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	2,069,506	1,003,620	1,065,886	106.20	109,321,463	60,890,000	48,431,463	79.54	1.8930	1.6483	0.24	14.85
13 Total Available MWH (Line 5 + Line 12)	18,637,903	15,691,263	2,946,340	18.78	970,931,463	839,030,000	131,901,463	15.72	(1.5689)	(2.2554)	0.69	30.53
14 Fuel Cost of Economy Sales (A6)	(321,668)	(83,000)	(238,668)	287.55	(20,528,682)	(3,680,000)	(16,848,682)	(487.84)	NA	NA	NA	NA
15 Gain on Economy Sales (A6)	(57,813)	(10,400)	(47,443)	456.18	0	0	0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A7)	(1,652,856)	(525,000)	(1,127,856)	214.83	(90,316,557)	(29,300,000)	(61,016,557)	(208.25)	(1.8301)	(1.7918)	(0.04)	(2.14)
17 Fuel Cost of Other Power Sales (A7)	(743,069)	(1,372,000)	628,931	(45.84)	(71,694,531)	(80,082,000)	8,387,469	10.47	(1.0364)	(1.7132)	0.68	39.51
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(2,775,436)	(1,960,400)	(785,036)	(39.44)	(182,539,770)	(113,082,000)	(69,477,770)	(61.45)	(1.5205)	(1.7605)	0.24	13.63
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)	15,862,167	13,700,863	2,161,304	15.77	788,391,693	725,968,000	62,423,693	8.60	2.0120	1.8873	0.1247	6.6100
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use	30,079	30,631	(552)	(1.80)	1,494,900	1,623,000	(128,040)	7.89	2.0120	1.8873	0.12	6.61
23 T & D Losses	819,869	700,460	119,379	16.81	40,599,867	37,116,000	3,483,867	(9.39)	2.0120	1.8873	0.12	6.61
24 TERRITORIAL KWH SALES	15,862,167	13,700,863	2,161,304	15.77	746,296,866	687,229,000	59,067,866	(8.80)	2.1255	1.9936	0.13	6.62
25 Wholesale KWH Sales	547,213	526,757	20,456	3.86	25,745,507	26,422,000	(676,493)	2.56	2.1255	1.9936	0.13	6.62
26 Jurisdictional KWH Sales	15,314,954	13,174,106	2,140,848	16.25	720,551,359	660,807,000	59,744,359	9.04	2.1254	1.9936	0.13	6.61
26a Jurisdictional Loss Multiplier	1.0014	1.0014	0	NA	0	0	0	NA	NA	NA	NA	NA
27 Jurisdictional KWH Sales Adj. for Line Losses	15,336,395	13,192,550	2,143,845	16.25	720,551,359	660,807,000	59,744,359	(9.04)	2.1284	1.9964	0.13	6.61
28 TRUE-UP	670,458	670,458	0	0.00	720,551,359	660,807,000	59,744,359	(9.04)	0.0930	0.1015	(0.01)	(8.37)
29 TOTAL JURISDICTIONAL FUEL COST	16,006,853	13,863,008	2,143,845	15.46	720,551,359	660,807,000	59,744,359	9.04	2.2214	2.0979	0.12	5.89
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									2.2571	2.1317		
32 GPIF Rereward / (Penalty)	1,862	1,862	0	0.00	720,551,359	660,807,000	59,744,359	9.04	0.0003	0.0003	0.00	0.00
33 Fuel Factor Adjusted for GPIF Rereward / (Penalty)									2.2574	2.1320		
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	11,154	11,154	0	0.00	720,551,359	660,807,000	59,744,359	9.04	0.0015	0.0017	(0.00)	(11.76)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.2589	2.1337		
									2.259	2.134		

* 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: OCTOBER 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	16,568,096.72	14,687,643	1,880,453.72	12.80	16,568,096.72	14,687,643	1,880,453.72	12.80
2 Fuel Cost of Power Sold	(2,775,435.58)	(1,990,400)	(785,035.58)	39.44	(2,775,435.58)	(1,990,400)	(785,035.58)	39.44
3 Fuel Cost - Purchased Power	2,065,338.30	1,003,620	1,061,718.30	105.79	2,065,338.30	1,003,620	1,061,718.30	105.79
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	4,167.78	0	4,167.78	NA	4,167.78	0	4,167.78	NA
4 Energy Cost-Economy Purchases	0.00	0	0.00	NA	0.00	0	0.00	NA
5 Total Fuel & Net Power Transactions	15,862,167.22	13,700,863	2,161,304.22	15.77	15,862,167.22	13,700,863	2,161,304.22	15.77
6 Adjustments To Fuel Cost	0.00	0	0.00	NA	0.00	0	0.00	NA
7 Adj. Total Fuel & Net Power Transactions	15,862,167.22	13,700,863	2,161,304.22	15.77	15,862,167.22	13,700,863	2,161,304.22	15.77
B. KWH Sales								
1 Jurisdictional Sales	720,551,359	660,807,000	59,744,359	9.04	720,551,359	660,807,000	59,744,359	9.04
2 Non-Jurisdictional Sales	25,745,507	26,422,000	(676,493)	(2.56)	25,745,507	26,422,000	(676,493)	(2.56)
3 Total Territorial Sales	746,296,866	687,229,000	59,067,866	8.60	746,296,866	687,229,000	59,067,866	8.60
4 Juris. Sales as % of Total Terr. Sales	96.5502	96.1553	0.3949	0.41	96.5502	96.1553	0.3949	0.41

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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE		ACTUAL	\$ ESTIMATED	DIFFERENCE	
			AMOUNT (\$)	%			AMOUNT (\$)	%
C. True-up Calculation								
1 Jurisdictional Fuel Revenue	15,107,586.30	13,857,123	1,250,463.30	9.02	15,107,586.30	13,857,123	1,250,463.30	9.02
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(670,457.67)	(670,458)	0.00	0.00	(670,457.67)	(670,458)	0.00	0.00
2b Incentive Provision	(1,861.50)	(1,862)	0.00	0.00	(1,861.50)	(1,862)	0.00	0.00
2c Special Contract Recovery Cost	(11,153.50)	(11,154)	0.00	0.00	(11,153.50)	(11,154)	0.00	0.00
3 Juris. Fuel Revenue Applicable to Period	14,424,113.63	13,173,650	1,250,463.63	9.49	14,424,113.63	13,173,650	1,250,463.63	9.49
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	15,862,167.22	13,700,863	2,161,304.22	15.77	15,862,167.22	13,700,863	2,161,304.22	15.77
5 Juris. Sales % of Total KWH Sales (Line B4)	96.5502	96.1553	0.3949	0.41	96.5502	96.1553	0.3949	0.41
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	15,336,395.11	13,192,550	2,143,845.11	16.25	15,336,395.11	13,192,550	2,143,845.11	16.25
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(912,281.48)	(18,900)	(893,381.48)	4,726.89	(912,281.48)	(18,900)	(893,381.48)	4,726.89
8 Interest Provision for the Month	(5,793.25)	(17,036)	11,242.75	(65.99)	(5,793.25)	(17,036)	11,242.75	(65.99)
9 Beginning True-Up & Interest Provision	(1,136,303.19)	(4,022,746)	2,886,442.81	(71.75)	(1,136,303.19)	(4,022,746)	2,886,442.81	(71.75)
10 True-Up Collected / (Refunded)	670,457.67	670,458	0.00	0.00	670,457.67	670,458	0.00	0.00
11 End of Period - Total Net True-Up. Before Adjustment (C7+C8+C9+C10)	(1,383,920.25)	(3,388,224)	2,004,303.75	(59.15)	(1,383,920.25)	(3,388,224)	2,004,303.75	(59.15)

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

	CURRENT MONTH		DIFFERENCE	
	ACTUAL	\$ ESTIMATED	AMOUNT (\$)	%
<i>D. Interest Provision</i>				
1 Beginning True-Up Amount (C9)	(1,136,303.19)	(4,022,746)	2,886,442.81	(71.75)
2 Ending True-Up Amount				
Before Interest (C7+C9+C10)	(1,378,127.00)	(3,371,188)	1,993,061.00	(59.12)
3 Total of Beginning & Ending True-Up Amts.	(2,514,430.19)	(7,393,934)	4,879,503.81	(65.99)
4 Average True-Up Amount	(1,257,215.10)	(3,696,967)	2,439,751.90	(65.99)
5 Interest Rate -				
1st Day of Reporting Business Month	5.5300	5.5300	0.0000	
6 Interest Rate -				
1st Day of Subsequent Business Month	5.5300	5.5300	0.0000	
7 Total (D5+D6)	11.0600	11.0600	0.0000	
8 Annual Average Interest Rate	5.5300	5.5300	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.4608	0.4608	0.0000	
10 Interest Provision (D4*D9)	(5,793.25)	(17,036)	11,242.75	(65.99)

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : OCTOBER 1997

FUEL COST-NET GEN.(\$)	CURRENT MONTH				PERIOD - TO - DATE				
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
1 HEAVY OIL	0	0	0	NA	0	0	0	NA	
2 LIGHTER OIL	53,985	30,541	23,444	76.76	53,985	30,541	23,444	76.76	
3 COAL excluding Scherer	14,674,554	12,750,682	1,923,872	15.09	14,674,554	12,750,682	1,923,872	15.09	
3a COAL at Scherer	1,932,889	1,906,401	26,488	1.39	1,932,889	1,906,401	26,488	1.39	
4 GAS	0	0	0	NA	0	0	0	NA	
4a GAS (B.L.)	(93,331)	19	(93,350)	(491,315.79)	(93,331)	19	(93,350)	(491,315.79)	
6 OTHER - C.T.	0	0	0	NA	0	0	0	NA	
7 TOTAL (\$)	16,568,097	14,687,643	1,880,454	12.80	16,568,097	14,687,643	1,880,454	12.80	
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	862,003	778,140	83,863	10.78	862,003	778,140	83,863	10.78	
11 GAS	(376)	0	(376)	NA	(376)	0	(376)	NA	
13 OTHER - C.T.	(17)	0	(17)	NA	(17)	0	(17)	NA	
14 TOTAL (MWH)	861,610	778,140	83,470	10.73	861,610	778,140	83,470	10.73	
UNITS OF FUEL BURNED									
15 HEAVY OIL (BBL)	0	0	0	NA	0	0	0	NA	
16 LIGHTER OIL (BBL)	2,209	1,371	838	61.12	2,209	1,371	838	61.12	
17 COAL (TON) (1)	352,203	314,308	37,895	12.06	352,203	314,308	37,895	12.06	
18 GAS (MCF)	(42,944)	8	(42,952)	(536,900.00)	(42,944)	8	(42,952)	(536,900.00)	
20 OTHER - C.T. (BBL)	0	0	0	NA	0	0	0	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)	8,819,096	8,078,675	740,421	9.17	8,819,096	8,078,675	740,421	9.17	
24 GAS	0	0	0	NA	0	0	0	NA	
26 OTHER - C.T.	0	0	0	NA	0	0	0	NA	
27 TOTAL (MMBTU)	8,819,096	8,078,675	740,421	9.17	8,819,096	8,078,675	740,421	9.17	
GENERATION MIX (% MWH)									
28 HEAVY OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA	
29 LIGHTER OIL	0.00	0.00	0.00	NA	0.00	0.00	0.00	NA	
30 COAL + B.L.	100.05	100.00	0.05	0.05	100.05	100.00	0.05	0.05	
31 GAS	(0.04)	0.00	(0.04)	NA	(0.04)	0.00	(0.04)	NA	
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)	24.44	22.28	2.16	9.69	24.44	22.28	2.16	9.69	
37 COAL (\$/TON) (1)	41.67	40.57	1.10	2.71	41.67	40.57	1.10	2.71	
38 GAS (ALL) (\$/MCF)	2.17	2.38	(0.21)	(8.82)	2.17	2.38	(0.21)	(8.82)	
40 OTHER - C.T. (\$/BBL)	NA	NA	NA	NA	NA	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.	1.88	1.82	0.06	3.30	1.88	1.82	0.06	3.30	
44 GAS - Generation	NA	NA	NA	NA	NA	NA	NA	NA	
46 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA	
47 TOTAL (\$/MMBTU)	1.88	1.82	0.06	3.30	1.88	1.82	0.06	3.30	
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.	10,231	10,382	(151)	(1.45)	10,231	10,382	(151)	(1.45)	
51 GAS - Generation	NA	NA	NA	NA	NA	NA	NA	NA	
53 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA	
54 TOTAL (BTU/KWH)	10,236	10,382	(146)	(1.41)	10,236	10,382	(146)	(1.41)	
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)	1.92	1.89	0.03	1.59	1.92	1.89	0.03	1.59	
58 GAS	NA	NA	NA	NA	NA	NA	NA	NA	
60 OTHER - C.T.	NA	NA	NA	NA	NA	NA	NA	NA	
61 TOTAL (\$ / KWH)	1.92	1.89	0.03	1.59	1.92	1.89	0.03	1.59	

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: MARCH, 1997

Line	(a) Plant/Unit	(b) Net Cap. (MW) 1997	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit) lbs./cf/Gal	(k) Fuel Burned (MMBTU)	(l) Fuel Burned Cost (\$)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit (\$/Unit)
1	Crist 1	23.0	(15)	(0.1)	100.0	(0.1)	NA	Gas-G	0	1,059	0		0.00	0.00
2								Oil-G						
3								Gas-S						
4	Crist 2	25.0	(162)	(0.9)	100.0	(0.9)	NA	Gas-G	0	1,059	0		0.00	0.00
5								Oil-G						
6								Gas-S						0.00
7	Crist 3	33.0	(75)	(0.3)	100.0	(0.3)	NA	Gas-G	0	1,059	0		0.00	0.00
8								Oil-G						
9								Gas-S						0.00
10	Crist 4	84.0	4,370	7.0	98.2	7.1	11,186	Coal	2,084	11,726	48,883	113,109	2.59	54.26
11								Gas-G		1,059	0			0.00
12								Gas-S	735	1,059	779	(1,351)		(1.84)
13								Oil-S	35	138,500	206	1,010		28.53
14	Crist 5	81.0	34,292	58.9	95.4	59.6	10,533	Coal	15,516	11,640	381,211	841,963	2.48	54.26
15								Gas-G		1,059	0		NA	NA
16								Gas-S	246	1,059	260	(453)		(1.84)
17								Oil-S	111	138,500	646	3,169		28.52
18	Crist 6	317.0	26,048	11.0	100.0	11.0	11,618	Coal	12,964	11,671	302,613	703,499	2.70	54.26
19								Gas-G			0		NA	NA
20								Gas-S	2,303	1,059	2,439	(4,233)		(1.84)
21								Oil-S	128	138,500	745	3,654		28.52
22	Crist 7	504.0	136,959	36.5	81.1	45.0	10,638	Coal	62,523	11,651	1,456,918	3,392,786	2.48	54.26
23								Gas-G			0			
24								Gas-S	3,127	1,059	3,311	(5,744)		(1.84)
25								Oil-S	261	138,500	1,518	7,441		28.52
26	Scherer 3 (2)	209.5	89,763	57.6	86.7	66.4	9,832	Coal	NA		882,570	1,618,769	1.80	NA
27								Oil-S	308	138,000	1,786	9,013		29.25
28	Scholz 1	47.0	2,772	7.9	100.0	7.9	13,110	Coal	1,513	12,013	36,342	59,068	2.13	39.05
29								Oil-S	13	138,500	75	379		29.53
30	2	47.0	2,975	8.5	100.0	8.5	12,596	Coal	1,582	11,996	37,474	60,994	2.05	39.05
31								Oil-S	16	138,500	92	496		29.52
32	Smith 1	161.0	28,485	23.8	42.8	55.6	10,730	Coal	12,824	11,917	305,635	646,063	2.27	50.38
33								Oil-S	251	138,500	1,458	7,821		31.21
34	2	191.0	55,564	39.1	80.6	48.5	10,320	Coal	24,257	11,820	573,443	1,222,112	2.20	50.38
35								Oil-S	74	138,500	429	2,303		31.20
36	A	32.0	(22)	(0.1)	100.0	(0.1)	NA	Oil	0	138,500	0	0	NA	NA
37	Daniel 1 (1)	234.5	139,721	80.1	94.2	85.0	10,339	Coal	78,129	9,245	1,444,605	2,158,704	1.55	27.63
38								Oil-S	202	136,674	1,159	5,071		25.16
39	Daniel 2 (1)	238.5	156,720	88.3	99.6	88.7	10,095	Coal	85,520	9,250	1,582,111	2,362,904	1.51	27.63
40								Oil-S	0	136,674	2	8		24.89
41	Total	2,227.5	677,395	40.9	87.8	46.6	10,403				7,046,710	13,208,525	1.95	

Notes:

- (1) Represents Gulf's 50% Ownership
 (2) Represents Gulf's 25% Ownership; Scherer coal statistics are now 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
 Oil-G is oil used for generation; Oil-S is oil used for starter.
 Gas \$ at Crist 4,5,6, & 7 include an entry to correct an error from February.

Adjustments:

(5) Scherer Oil Invt. Adjustment	(142)
Daniel Railcar Lease Premium	(8,350)
Daniel Railcar Track	(6,911)
	13,193,122
	1.95

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 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	31,039	0	0.00	31,039	31,039	0	0.00
11 UNIT COST (\$/BBL)	13.60	13.60	0.00	0.00	13.60	13.60	0.00	0.00
12 AMOUNT (\$)	422,250	422,250	0	0.00	422,250	422,250	0	0.00
14 DAYS SUPPLY	7	7	0	0.00				
LIGHT OIL								
15 PURCHASES:								
16 UNITS (BBL)	1,981	1,411	570	40.40	1,981	1,411	570	40.40
17 UNIT COST (\$/BBL)	25.89	21.87	4.02	18.38	25.89	21.87	4.02	18.38
18 AMOUNT (\$)	51,286	30,862	20,424	66.16	51,286	30,862	20,424	66.16
20 BURNED:								
21 UNITS (BBL)	2,344	1,371	973	70.97	2,344	1,371	973	70.97
22 UNIT COST (\$/BBL)	24.49	22.28	2.21	9.92	24.49	22.28	2.21	9.92
23 AMOUNT (\$)	57,395	30,541	26,854	87.93	57,395	30,541	26,854	87.93
24 ENDING INVENTORY:								
25 UNITS (BBL)	3,967	6,531	(2,564)	(39.26)	3,967	6,531	(2,564)	(39.26)
26 UNIT COST (\$/BBL)	25.22	17.60	7.42	41.69	25.22	17.60	7.42	41.69
27 AMOUNT (\$)	100,058	116,260	(16,202)	(13.94)	100,058	116,260	(16,202)	(13.94)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES:								
31 UNITS (TONS)	301,056	405,632	(104,776)	(25.82)	301,056	405,632	(104,776)	(25.82)
32 UNIT COST (\$/TON)	43.55	40.83	2.72	6.66	43.55	40.83	2.72	6.66
33 AMOUNT (\$)	13,109,771	16,571,963	(3,462,212)	(20.89)	13,109,771	16,571,963	(3,462,212)	(20.89)
34 BURNED:								
35 UNITS (TONS)	352,203	314,308	37,895	12.06	352,203	314,308	37,895	12.06
36 UNIT COST (\$/TON)	41.67	40.57	1.10	2.71	41.67	40.57	1.10	2.71
37 AMOUNT (\$)	14,674,554	12,750,682	1,923,872	15.09	14,674,554	12,750,682	1,923,872	15.09
38 ENDING INVENTORY:								
39 UNITS (TONS)	254,224	796,243	(542,019)	(68.07)	254,224	796,243	(542,019)	(68.07)
40 UNIT COST (\$/TON)	36.92	42.78	(5.86)	(13.70)	36.92	42.78	(5.86)	(13.70)
41 AMOUNT (\$)	9,386,096	34,062,372	(24,676,274)	(72.44)	9,386,096	34,062,372	(24,676,274)	(72.44)
43 DAYS SUPPLY	11	35	(24)	(68.57)				
COAL AT PLANT SCHERER								
44 PURCHASES:								
45 UNITS (MMBTU)	836,861	1,226,673	(389,812)	(31.78)	836,861	1,226,673	(389,812)	(31.78)
46 UNIT COST (\$/MMBTU)	1.90	1.76	0.14	7.95	1.90	1.76	0.14	7.95
47 AMOUNT (\$)	1,587,817	2,153,360	(565,563)	(26.26)	1,587,817	2,153,360	(565,563)	(26.26)
48 BURNED:								
49 UNITS (MMBTU)	1,007,052	1,081,456	(74,404)	(6.88)	1,007,052	1,081,456	(74,404)	(6.88)
50 UNIT COST (\$/MMBTU)	1.92	1.76	0.16	9.09	1.92	1.76	0.16	9.09
51 AMOUNT (\$)	1,936,755	1,908,401	30,354	1.59	1,936,755	1,908,401	30,354	1.59
52 ENDING INVENTORY:								
53 UNITS (MMBTU)	1,299,448	1,624,865	(325,417)	(20.03)	1,299,448	1,624,865	(325,417)	(20.03)
54 UNIT COST (\$/MMBTU)	1.92	1.76	0.16	9.09	1.92	1.76	0.16	9.09
55 AMOUNT (\$)	2,499,119	2,864,899	(365,780)	(12.77)	2,499,119	2,864,899	(365,780)	(12.77)
57 DAYS SUPPLY	29	37						
GAS								
58 BURNED:								
59 UNITS (MCF)	0	8	(8)	(100.00)	0	8	(8)	(100.00)
60 UNIT COST (\$/MCF)	NA	2.38	NA	NA	NA	2.38	NA	NA
61 AMOUNT (\$)	(42,944)	19	(42,963)	(226,121.05)	(42,944)	19	(42,963)	(226,121.05)
OTHER - C.T. OIL								
62 PURCHASES:								
63 UNITS (BBL)	188	0	188.00	NA	188	0	188.00	NA
64 UNIT COST (\$/BBL)	24.99	NA	NA	NA	24.99	NA	NA	NA
65 AMOUNT (\$)	4,699	0	4,699	NA	4,699	0	4,699	NA
66 BURNED:								
67 UNITS (BBL)	0	0	0	NA	0	0	0	NA
68 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
69 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
70 ENDING INVENTORY:								
71 UNITS (BBL)	2,517	2,871	(354)	(12.33)	2,517	2,871	(354)	(12.33)
72 UNIT COST (\$/BBL)	27.57	24.22	3.35	13.83	27.57	24.22	3.35	13.83
73 AMOUNT (\$)	69,386	69,531	(145)	(0.21)	69,386	69,531	(145)	(0.21)
75 DAYS SUPPLY	31	36	(5)	(13.69)				

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

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

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH FUEL COST	TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	77,192,000	0	77,192,000	1.72	1.92	1,329,000	1,480,000
2	Various Unit Power Sales	29,300,000	0	29,300,000	1.79	1.88	525,000	551,000
3	Various Economy Sales	3,680,000	0	3,680,000	2.26	2.28	83,000	84,000
4	80% Gain on Econ. Sales		0	0	NA	NA	10,400	13,000
5	Various Other Sales	2,890,000	0	2,890,000	1.49	1.56	43,000	45,000
6	SEPA	0	0	0	NA	NA	0	0
7	TOTAL ESTIMATED SALES	113,062,000	0	113,062,000	1.76	1.92	1,990,400	2,173,000
ACTUAL								
8	Southern Company Interchange	59,150,318	0	59,150,318	1.53	1.68	906,553	991,502
9	Florida Power Corporation Economy/UPS	20,860,935	0	20,860,935	1.83	1.92	381,211	400,602
10	Duke Power Company Economy	504,702	0	504,702	1.77	2.50	8,909	12,625
11	S. Carolina Electric & Gas Co. Economy	14,050	0	14,050	1.37	2.00	192	281
12	Cajun Economy	995,767	0	995,767	1.61	2.23	16,005	22,169
13	Florida Power & Light Co. Economy/UPS	57,401,889	0	57,401,889	1.82	1.92	1,047,505	1,101,406
14	Jacksonville Electric Authority Economy/UPS	12,060,554	0	12,060,554	1.83	1.92	220,240	231,554
15	Entergy (Mid South) Economy	15,420,538	0	15,420,538	1.52	2.11	234,813	325,891
16	Tennessee Valley Authority Economy	3,454,496	0	3,454,496	1.72	2.41	59,299	83,298
17	S. Carolina P.S.A. Economy	0	0	0	NA	NA	0	0
18	City of Tallahassee Economy/UPS	125,488	0	125,488	1.65	2.35	2,066	2,944
19	Various Companies External Sales	14,321,020	0	14,321,020	1.57	1.57	224,682	224,682
20	AEC/BRMC	3,353,734	0	3,353,734	1.77	1.77	59,223	59,223
21	Other Transactions	18,757,027	11,318,867	7,438,160	(0.53)	(0.53)	(39,422)	(39,245)
22	Hydro-Loss	0	0	0	NA	NA	0	0
23	Less: Flow-Thru Energy	(24,524,748)	0	(24,524,748)	(1.66)	(1.66)	(407,679)	(407,679)
24	U.P.S. Adjustment	0	0	0	NA	NA	3,996	3,996
25	Economy Energy Sales Cr. (80%)	0	0	0	NA	NA	57,843	57,843
26	SEPA	644,000	644,000	0	0.00	0.00	0	0
27	TOTAL ACTUAL SALES	182,539,770	11,962,867	170,576,903	1.52	1.68	2,775,436	3,071,093
28	Difference in Amount	69,477,770	11,962,867	57,514,903	(0.24)	(0.24)	785,036	898,093
29	Difference in Percent	61.45	NA	50.87	(13.64)	(12.50)	39.44	41.33

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

OCTOBER 1997

(1)	(2)	PERIOD-TO-DATE						(7)	(8)
		(3)	(4)	(5)	(6)	(6)	(6)		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	(a) ¢ / KWH FUEL COST	(b) TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$	
ESTIMATED									
1	So. Co. Interchange	77,192,000	0	77,192,000	1.72	1.92	1,329,000	1,480,000	
2	Various Unit Power Sales	29,300,000	0	29,300,000	1.79	1.88	525,000	551,000	
3	Various Economy Sales	3,680,000	0	3,680,000	2.26	2.28	83,000	84,000	
4	80% Gain on Econ. Sales		0	0	NA	NA	10,400	13,000	
5	Various Other Sales	2,890,000	0	2,890,000	1.49	1.56	43,000	45,000	
6	SEPA	0	0	0	NA	NA	0	0	
7	TOTAL ESTIMATED SALES	113,062,000	0	113,062,000	1.76	1.92	1,990,400	2,173,000	
ACTUAL									
8	Southern Company Interchange	59,150,318	0	59,150,318	1.53	1.68	906,553	991,502	
9	Florida Power Corporation Economy/UPS	20,860,935	0	20,860,935	1.83	1.92	381,211	400,602	
10	Duke Power Company Economy	504,702	0	504,702	1.77	2.50	8,909	12,625	
11	S. Carolina Electric & Gas Co. Economy	14,050	0	14,050	1.37	2.00	192	281	
12	Cajun Economy	995,767	0	995,767	1.61	2.23	16,005	22,169	
13	Florida Power & Light Co. Economy/UPS	57,401,889	0	57,401,889	1.82	1.92	1,047,505	1,101,406	
14	Jacksonville Electric Authority Economy/UPS	12,060,554	0	12,060,554	1.83	1.92	220,240	231,554	
15	Entergy (Mid South) Economy	15,420,538	0	15,420,538	1.52	2.11	234,813	325,891	
16	Tennessee Valley Authority Economy	3,454,496	0	3,454,496	1.72	2.41	5 ^o 299	83,298	
17	S. Carolina P.S.A. Economy	0	0	0	NA	NA	0	0	
18	City of Tallahassee Economy/UPS	125,488	0	125,488	1.65	2.35	2,066	2,944	
19	Various Companies External Sales	14,321,020	0	14,321,020	1.57	1.57	224,682	224,682	
20	AEC/BRMC	3,353,734	0	3,353,734	1.77	1.77	59,223	59,223	
21	Other Transactions	18,757,027	11,318,867	7,438,160	(0.53)	(0.53)	(39,422)	(39,245)	
22	Hydro-Loss	0	0	0	NA	NA	0	0	
23	Less: Flow-Thru Energy	(24,524,748)	0	(24,524,748)	(1.66)	(1.66)	(407,679)	(407,679)	
24	U.P.S. Adjustment	0	0	0	NA	NA	3,996	3,996	
25	Economy Energy Sales Cr. (80%)	0	0	0	NA	NA	57,843	57,843	
26	SEPA	644,000	644,000	0	0.00	0.00	0	0	
27	TOTAL ACTUAL SALES	182,539,770	11,962,867	170,576,903	1.52	1.68	2,775,436	3,071,093	
28	Difference in Amount	69,477,770	11,962,867	57,514,903	(0.24)	(0.24)	785,036	898,093	
29	Difference in Percent	61.45	NA	50.87	(13.64)	(12.50)	39.44	41.33	

SCHEDULE A-7

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

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

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

**ENERGY PAYMENT TO QUALIFIED FACILITIES
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 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	0	0
ACTUAL								
2	Bay Resource Management	192,380				2.17	2.17	4,168
3	Pensacola Christian College	0				NA	NA	0
4	Monsanto	5,144,000				0.00	0.00	0
5	Champion	3,000				0.00	0.00	0
6	TOTAL	5,339,380				0.08	0.08	4,168

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				0.00	NA	0
ACTUAL								
2	Bay Resource Management	192,380				2.17	2.17	4,168
3	Pensacola Christian College	0				NA	NA	0
4	Monsanto	5,144,000				0.00	0.00	0
5	Champion	3,000				0.00	0.00	0
6	TOTAL	5,339,380	0	0		0.08	0.08	4,168

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 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	51,750,000	1.60	829,000	51,750,000	1.60	829,000
2 Unit Power Sales	5,210,000	1.71	89,000	5,210,000	1.71	89,000
3 Economy Energy	1,890,000	2.17	41,000	1,890,000	2.17	41,000
4 Other Purchases	1,980,000	2.25	44,620	1,980,000	2.25	44,620
5 SEPA	60,000	N/A	0	60,000	N/A	0
TOTAL ESTIMATED PURCHASES	60,890,000	1.65	1,003,620	60,890,000	1.65	1,003,620
ACTUAL						
6 Southern Company Interchange	101,274,836	2.51	2,541,506	101,274,836	2.51	2,541,506
7 Non-Associated Companies	6,411,328	3.13	200,531	6,411,328	3.13	200,531
8 Alabama Electric Co-op	409,743	2.58	10,574	409,743	2.58	10,574
9 Other Wheeled Energy	3,617,269	0.00	0	3,617,269	0.00	0
10 Other Transactions	11,551,230	(2.09)	(241,446)	11,551,230	(2.09)	(241,446)
11 Less: Flow-Thru Energy	(19,282,323)	2.31	(445,827)	(19,282,323)	2.31	(445,827)
12 SEPA	0	NA	0	0	NA	0
13 TOTAL ACTUAL PURCHASES	103,982,083	1.99	2,065,338	103,982,083	1.99	2,065,338
14 Difference in Amount	103,922,083	1.99	2,065,338	103,922,083	1.99	2,065,338
15 Difference in Percent	173,203.47	NA	NA	173,203.47	NA	NA