

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Plant Name	Supplier Name	Shipping Point	Purchase Type	Delivery Location	Delivery Date	Sulfur Type Oil (BTU/gal)	BTU		Volume (Bbls)	Delivered Price (\$/Bbl)
								Content (Btu/gal)	Content (Btu/gal)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	CRIST	RADCLIFFE	Mobile, AL	S	CRIST	12/97	FO2	0.45	138,500	344.52	25.10
2	SMITH	RADCLIFFE	Mobile, AL	S	SMITH	12/97	FO2	0.45	138,500	355.71	27.33
3	DANIEL	RADCLIFFE	Mobile, AL	S	DANIEL	12/97	FO2	0.45	138,500	345.48	22.36
4											
5											

FPSC-RECORDS/REPORTING
 0222099 FEB 98
 DOCUMENT NUMBER
 DATE

Costs 50% ownership of Daniel where applicable.

(use continuation sheet if necessary)

ORIGINAL

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF INVOICE AND TRANSPORTATION CHARGES**

1. Reporting Month: December Year: 1997

2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson

5. Date Completed: February 11, 1998

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbls)	Invoice Price (\$/Bbl)	Invoice amount (\$)	Discount (\$)	Net Amount (\$)	Net Price (\$/Bbl)	Quality Adjust (\$/Bbl)	Effective Purchase Price (\$/Bbl)	Transport to Terminal (\$/Bbl)	Add'l Transport charges (\$/Bbl)	Other Charges (\$/Bbl)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	CRIST	RADCLIFFE	CRIST	12/97	FO2	344.52	25.103	8,648.47	-	8,648.47	25.103	-	25.103	-	-	-	25.103
2	SMITH	RADCLIFFE	SMITH	12/97	FO2	355.71	27.330	9,721.70	-	9,721.70	27.330	-	27.330	-	-	-	27.330
3	DANIEL	RADCLIFF	DANIEL	12/97	FO2	345.48	22.364	7,726.36	-	7,726.36	22.364	-	22.364	-	-	-	22.364
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*Gulf's 50% ownership of Daniel where applicable

**Includes tax charges.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS OIL DELIVERIES**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
 (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Month & Year Reported	Form Plant Name	Supplier	Original Line Number	Old Volume (Bbls)	Form No.	Column Designator & Title	Old Value	New Value	New Delivered Price	Reason for Revision	
												(a)
1	No adjustments for the month.											
2												
3												
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(use continuation sheet if necessary)

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY

1. Reporting Month: December Year: 1997
2. Reporting Company: Crist Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	PBDY COAL SALES-MCDUFF2	10/IL/165	C	RB	44,577.48	52.109	2.46	54.569	1.29	12,212	5.41	11.95
2	PBDY COAL SALES-PERRY CO	8/KY/193	C	RB	9,628.00	45.721	10.50	56.221	0.82	12,738	8.03	7.13
3	KERR MCGEE-MCDUFF2	10/IL/165	S	RB	15,293.92	41.491	2.46	43.951	1.22	12,113	6.67	11.04
4	ORION RESOURCES	03/WV/19	S	RB	9,500.50	36.124	10.99	47.114	0.74	12,423	12.95	4.75
5	CANNELTON IND.	8/WV/19	S	RB	8,121.00	35.577	12.90	48.477	1.02	12,304	12.42	5.49
6	AMCI COAL SALES	13/AL/127	S	RB	11,050.47	36.253	6.06	42.313	1.14	11,491	14.84	8.91
7	ALABAMA COAL COOP	13/AL/127	S	RB	9,419.38	39.025	6.06	45.085	1.23	12,041	11.68	8.10
8	CYPRUS MOUNTAIN	8/WV/19	S	RB	20,245.11	41.829	4.83	46.659	1.20	11,577	12.95	8.60
9												
10												

*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS DETAILED PURCHASED COAL INVOICE INFORMATION

1. Reporting Month: December Year: 1997
2. Reporting Company: Crist Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	PBDY COAL SALES-MCDUFF2	10/IL/165	C	44,577.48	45.350	-	45.350	-	45.350	0.801	52.109
2	PBDY COAL SALES-PERRY CO	8/KY/193	C	9,628.00	38.820	-	38.820	-	38.820	2.734	45.721
3	KERR MCGEE-MCDUFF2	10/IL/165	S	15,293.92	29.480	-	29.480	-	29.480	0.278	41.491
4	ORION RESOURCES	03/WV/19	S	9,500.50	25.500	-	25.500	-	25.500	0.681	36.124
5	CANNELTON IND.	8/WV/19	S	8,121.00	25.000	-	25.000	-	25.000	0.633	35.577
6	AMCI COAL SALES	13/AL/127	S	11,050.47	26.330	-	26.330	-	26.330	(0.021)	36.253
7	ALABAMA COAL COOP	13/AL/127	S	9,419.38	28.500	-	28.500	-	28.500	0.582	39.025
8	CYPRUS MOUNTAIN	8/WV/19	S	20,245.11	32.500	-	32.500	-	32.500	(0.614)	41.829
9											
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Crist Electric Generating Plant
 3. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
 4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	PROY COAL SALES-MCDUFF2	10/IL/165	McDuffie Terminal, AL	RB	44,577.48	52.109	-	-	-	2.46	-	-	-	-	2.46	54.569
2	PROY COAL SALES-PENNY CO	8/KY/193	TTI	RB	9,628.00	45.721	-	-	-	10.50	-	-	-	-	10.50	56.221
3	KERR MCGEE-MCDUFF2	10/IL/165	McDuffie Terminal, AL	RB	15,293.92	41.491	-	-	-	2.46	-	-	-	-	2.46	43.951
4	ORION RESOURCES	03/WV/19	River Point Dock	RB	9,500.50	36.124	-	-	-	10.99	-	-	-	-	10.99	47.114
5	CANNELTON IND.	8/WV/19	London Pool Dock	RB	8,121.00	35.577	-	-	-	12.90	-	-	-	-	12.90	48.477
6	AMCI COAL SALES	13/AL/127	Port Walker AL	RB	11,050.47	36.253	-	-	-	6.06	-	-	-	-	6.06	42.313
7	ALABAMA COAL COOP	13/AL/127	Port Walker AL International	RB	9,419.38	39.025	-	-	-	6.06	-	-	-	-	6.06	45.085
8	CYPRUS MOUNTAIN	8/WV/19	Marine Terminal	RB	20,245.11	41.829	-	-	-	4.83	-	-	-	-	4.83	46.659
9																
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: December Year: 1997

3. Name, Title, & Telephone Number of Contact Person Concerning

Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst

2. Reporting Company: Gulf Power Company

(850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson

5. Date Completed: February 11, 1998

Line No.	Month & Year Reported	Form Plant Name	Intended Generating Plant	Supplier	Original Line Number	Old Volume (Tons)	Form No.	Designator & Title	Old Value	New Value	New FOB Plant Price	Reason for Revision
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	No adjustments for the month.											
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(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY**

1. Reporting Month: December Year: 1997
2. Reporting Company: Smith Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)- 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
1	JEFFERSON SCREENING	13/AL/127	S	RB	19,178.97	34.784	6.94	41.724	2.80	11,575	13.34	7.70
2	PEABODY COALSALSALES	9/KY/233	S	RB	28,062.10	32.443	9.89	42.333	2.97	11,946	10.56	8.61
3	PEABODY COALSALSALES	9/KY/225	S	RB	28,365.50	34.082	9.05	43.132	2.42	12,104	11.93	6.80
4	WHITF COUNTY COAL	10/IL/193	S	RB	1,546.00	34.021	9.37	43.391	2.93	11,738	7.60	11.05
5	CONSOLIDATION COAL	9/KY/225	S	RB	19,713.40	34.095	8.98	43.075	2.75	11,925	5.86	12.33
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: December Year: 1997
2. Reporting Company: Smith Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	JEFFERSON SCREENING	13/AL/127	S	19,178.97	24.680	-	24.680	-	24.680	0.161	34.784
2	PEABODY COALSALES	9/KY/233	S	28,062.10	21.660	-	21.660	-	21.660	0.840	32.443
3	PEABODY COALSALES	9/KY/225	S	28,365.50	24.330	-	24.330	-	24.330	(0.191)	34.082
4	WHITE COUNTY COAL	10/IL/193	S	1,546.00	24.000	-	24.000	-	24.000	0.078	34.021
5	CONSOLIDATION COAL	9/KY/225	S	19,713.40	24.000	-	24.000	-	24.000	0.152	34.095
6						-	-	-	-		
7						-	-	-	-		
8						-	-	-	-		
9						-	-	-	-		

*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: December Year: 1997
2. Reporting Company: Smith Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	JEFFERSON SCREENING	13/AL/127	Port Walker AL	RB	19,178.97	34.784	-	-	-	6.94	-	-	-	-	6.94	41.724
2	PEABODY COALS SALES	9/KY/233	Sebree Dock	RB	28,062.10	32.443	-	-	-	9.89	-	-	-	-	9.89	42.333
3	PEABODY COALS SALES	9/KY/225	Cosain Dock	RB	28,365.50	34.082	-	-	-	9.05	-	-	-	-	9.05	43.132
4	WHITE COUNTY COAL	10/IL/193	Mt Vernon Dock	RB	1,546.00	34.021	-	-	-	9.37	-	-	-	-	9.37	43.391
5	CONSOLIDATION COAL	9/KY/225	Union Town Dock	RB	19,713.40	34.095	-	-	-	8.98	-	-	-	-	8.98	43.075
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: December Year: 1997

2. Reporting Company: Gulf Power Company

3. Name, Title & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Month & Year Reported	Form Plant Name	Intended Generating Plant	Supplier	Original Line Number	Old Volume (Tons)	Form No.	Designator & Title	Old Value	New Value	New FOB Plant Price	Reason for Revision
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	No adjustments for the month.											
2												
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(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY**

1. Reporting Month: December Year: 1997
2. Reporting Company: Scholz Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
1	WEBSTER COUNTY COAL	9/KY/233	S	RR	7,500.40	25.030	16.28	41.310	2.94	12,515	8.05	8.04
2												
3												
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5												
6												
7												
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Scholz Electric Generating Plant
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine & Loading Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price Increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	WEBSTER COUNTY COAL	9M/V/233	S	7,500.40	25,000	-	25,000	-	25,000	0.030	25,030
2											
3											
4											
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*Buyout cost previously approved by FPSC included.
 (use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Schatz Electric Generating Plant
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/ton)	Shorthaul & Loading Charges (\$/ton)	Rail Charges				Waterborne Charges				Total Transport charges (\$/ton)	FOB Plant Price (\$/ton)
								Rail Rate (\$/ton)	Other Rail Charges (\$/ton)	River Barge Rate (\$/ton)	Trans-loading Rate (\$/ton)	Ocean Barge Rate (\$/ton)	Other Water Charges (\$/ton)	Other Releifed Charges (\$/ton)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	WESTERN COUNTY COAL	9M/Y/233	Dobbs KY	RR	7,500,400	25.030	-	16.28	-	-	-	-	-	-	16.28	41.310	
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*Buyout cost previously approved by FPSC included.
 (use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
 (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Month & Year Reported	Form Plant Name	Intended Generating Plant	Supplier	Original Line Number	Old Volume (Tons)	Form No.	Designator & Title	Old Value	New Value	New FOB Plant Price	Reason for Revision
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	No adjustments for the month.											
2												
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(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Daniel Electric Generating Plant
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB (\$/Ton)	Sulfur Content (%)	Bitu Content (Bitu/b)	Ash Content (%)	Moisture Content (%)
1	Decker	22/MT/003	C	UR	198,970.00	6.650	24.94	31.59	0.43	9.470	4.53	24.13
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: December Year: 1997
 2. Reporting Company: **Danael Electric Generating Plant**
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: **Ms. J.P. Henderson, Fuels Analyst**
(850) 444-6332

4. Signature of Official Submitting Report: **Jocelyn P. Henderson**
 5. Date Completed: **February 11, 1998**

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine & Loading Price (\$/ton)	Shorthaul & Loading Charges (\$/ton)	Original Invoice Price (\$/ton)	Retroactive Price Increases (\$/ton)	Base Price (\$/ton)	Quality Adjustments (\$/ton)	Effective Purchase Price (\$/ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Decker	ZZ/MT/003	C	198,970.00	6.55	-	6.55	-	6.55	0.10	6.65
2											
3											
4											
5											
6											
7											
8											
9											

*Buyout cost previously approved by FPSC included.
 (use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: December Year: 1997
2. Reporting Company: Daniel Electric Generating Plant
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Mr. J.P. Henderson, Fuels Analyst (850) 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No. (a)	Supplier Name (b)	Mine Location (c)	Shipping Point (d)	Transport Mode (e)	Tons (f)	Effective Purchase Price (\$/Ton) (g)	Rail Charges				Waterborne Charges				Total Transportation charges (\$/Ton) (p)	FOB Plant Price (\$/Ton) (q)	
							Additional Shorthaul Purchase & Loading Charges (\$/Ton) (h)	Rail Rate (\$/Ton) (i)	Other Rail Charges (\$/Ton) (j)	River Barge Rate (\$/Ton) (k)	Trans-loading Rate (\$/Ton) (l)	Ocean Barge Rate (\$/Ton) (m)	Other Water Changes (\$/Ton) (n)	Other Rejected Charges (\$/Ton) (o)			
1	Decker	22AMT003	Big Horn MT	UR	198,970.00	6.65	-	24,940	-	-	-	-	-	-	-	24,940	31.59
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	

Buyout cost previously approved by FPSC included.
(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: December Year: 1997
 2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
 (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Month & Year Reported	Form Plant Name	Intended Generating Plant	Supplier	Original Line Number	Old Volume (Tons)	Form No.	Designator & Title	Old Value	New Value	New FOB Plant Price	Reason for Revision
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	No adjustments for the month.											
2												
3												
4												
5												
6												
7												
8												
9												

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, VOLUME, DELIVERED PRICE AND AS RECEIVED QUALITY**

1. Reporting Month: November Year: 1997
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
 (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Plant Name	Supplier Name	Shipping Point	Purchase Type	Delivery Location	Delivery Date	Type Oil	Sulfur Content (%)	BTU Content (BTU/gal)	Volume (Bbls)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	Scherer	Petroleum Resources	-	-	Pll Scherer	Nov-97	FO2	0.50	138,500	180.74	27.06
2											
3											
4											
5											
6											
7											
8											
9											

*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF INVOICE AND TRANSPORTATION CHARGES**

1. Reporting Month: November Year: 1997
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuel Analyst (850)-444-6332

4. Signature of Official Submitting Report: Jonathan P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbls)	Invoice Price (\$/Bbl)	Invoice amount (\$)	Discount (\$)	Net Amount (\$)	Net Price (\$/Bbl)	Quality Adjust (\$/Bbl)	Effective Purchase Price (\$/Bbl)	Transport to Terminal (\$/Bbl)	Add'l Transport charges (\$/Bbl)	Other Charges (\$/Bbl)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	Schwier	Petroleum Resources	Pt. Schwier	Nov-97	FO2	180,74	27.06	4,890.67			27.06		27.06				27.06
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	

*Gulf's 25% ownership of Schwier where applicable.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY**

1. Reporting Month: November Year: 1997

2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson

5. Date Completed: February 11, 1998

Line No.	Plant Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price \$/Ton	Sulfur Content (%)	Etu content (Btu/lb)	Ash Content (%)	Moisture Content (%)
1	SHELL	08/WV/059	LTC	UR	8,180.22	45.923	13.310	59.233	0.62	12,076	11.90	6.79
2	DELTA	08/VA/159	LTC	UR	3,221.22	33.902	11.820	45.722	0.73	13,244	8.49	5.22
3	MINGO LOGAN	08/WV/059	MTC	UR	4,221.12	30.121	13.160	43.281	0.67	12,679	10.52	6.18
4	ARCH COAL	08/KY/095	S	UR	777.66	29.694	11.750	41.444	0.64	13,430	5.92	6.91
5	MASSEY	08/KY/195	S	UR	814.00	25.631	13.730	39.361	0.68	12,642	9.09	6.83
6	KERR-MCGEE	19/WY/005	S	UR	12,678.31	4.292	20.700	24.992	0.44	8,770	5.45	27.41
7	KENNECOTT	19/WY/009	S	UR	2,200.38	4.107	20.730	24.837	0.25	8,831	5.40	26.30
8	KERR-MCGEE	19/WY/005	S	UR	10,278.40	4.742	20.300	25.042	0.45	8,759	5.55	27.41
9												

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: November Year: 1997
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Plant Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price Increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	SHELL	08/WV/059	LTC	8,180.22	45.550		45.550		45.550	0.373	45.923
2	DELTA	08/VA/159	LTC	3,221.22	33.060		33.060		33.060	0.842	33.902
3	MINGO LOGAN	08/WV/059	MTC	4,221.12	29.510		29.510		29.510	0.611	30.121
4	ARCH COAL	08/KY/095	S	777.66	27.750		27.750		27.750	1.944	29.694
5	MASSEY	08/KY/195	S	814.00	25.500		25.500		25.500	0.131	25.631
6	KERR-MCGEE	19/WY/005	S	12,678.31	3.950		3.950		3.950	0.342	4.292
7	KENNECOTT	19/WY/009	S	2,200.38	4.020		4.020		4.020	0.087	4.107
8	KERR-MCGEE	19/WY/005	S	10,278.40	4.430		4.430		4.430	0.312	4.742
9											

*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: November Year: 1997
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Mr. J.P. Henderson, Electric Analyst (850) 444-6332
 4. Signature of Official Submitting Report: [Signature] P. Henderson
 5. Date Completed: February 11, 1998

Line No.	Plant Name	Mile Location	Shipped Port	Transport Mode	Tons	Effective Purchase Price (\$/ton)	Additional Shorthaul & Loading Charges (\$/ton)	Rail Charges				Trans-loading Rate (\$/ton)	Ocean Barge Rate (\$/ton)	Other Water Charges (\$/ton)	Other Retained Charges (\$/ton)	Total Transport ation Changes (\$/ton)	FOB Plant Price (\$/ton)
								Rail Rates (\$/ton)	Other Rail Changes (\$/ton)	River Barge Rate (\$/ton)							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	SHELL	08WV/059	Hammonds, WV	UR	8,140.22	45.923	-	13.310	-	-	-	-	-	-	-	13.310	59.233
2	DELTA	08WV/159	Shepherd, VA	UR	3,221.22	33.902	-	11.820	-	-	-	-	-	-	-	11.820	45.722
3	MINGO LOGAN	08WV/059	Tiber Sliding WV	UR	4,221.12	30.121	-	13.160	-	-	-	-	-	-	-	13.160	43.281
4	ARCH COAL	08KY/085	Hartan Co. KY	UR	777.66	29.694	-	11.750	-	-	-	-	-	-	-	11.750	41.444
5	MASSSEY	08KY/185	Sidney, KY	UR	814.00	25.631	-	13.730	-	-	-	-	-	-	-	13.730	39.361
6	KERR-MCGEE	19WV/005	Jacobs Ind. WV	UR	12,678.31	4.292	-	20.700	-	-	-	-	-	-	-	20.700	24.992
7	KENNECOTT	19WV/009	Converse Co. WV	UR	2,200.38	4.107	-	20.730	-	-	-	-	-	-	-	20.730	24.837
8	KERR-MCGEE	19WV/005	Jacobs Ind. WV	UR	10,278.40	4.742	-	20.300	-	-	-	-	-	-	-	20.300	25.042
9																	

*Gulf's 25% ownership of Scherer where applicable.
 (use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE AND AS RECEIVED QUALITY**

1. Reporting Month: November Year: 1997

2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning

Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst
(850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson

5. Date Completed: February 11, 1998

Line No.	Plant Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu content (Btu/lb)	Ash Content (%)	Moisture Content (%)
1	SHELL	08/WV/059	LTC	UR	8,180.22	45.923	13.310	59.233	0.62	12,076	11.90	6.79
2	DELTA	08/VA/159	LTC	UR	3,221.22	33.902	11.820	45.722	0.73	13,244	8.49	5.22
3	MINGO LOGAN	08/WV/059	MTC	UR	4,221.12	30.121	13.160	43.281	0.67	12,679	10.52	6.18
4	ARCH COAL	08/KY/095	S	UR	777.66	29.694	11.750	41.444	0.64	13,430	5.92	6.91
5	MASSEY	08/KY/195	S	UR	814.00	25.631	13.730	39.361	0.68	12,642	9.09	6.83
6	KERR-MCGEE	19/WY/005	S	UR	12,678.31	4.292	20.700	24.992	0.44	8,770	5.45	27.41
7	KENNECOTT	19/WY/009	S	UR	2,200.38	4.107	20.730	24.837	0.25	8,831	5.40	26.30
8	KERR-MCGEE	19/WY/005	S	UR	10,278.40	4.742	20.300	25.042	0.45	8,759	5.55	27.41
9												

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: November Year: 1997
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Henderson, Fuels Analyst (850)-444-6332
4. Signature of Official Submitting Report: Jocelyn P. Henderson
5. Date Completed: February 11, 1998

Line No.	Plant Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price Increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	SHELL	08/WV/059	LTC	8,180.22	45.550		45.550		45.550	0.373	45.923
2	DELTA	08/VA/159	LTC	3,221.22	33.060		33.060		33.060	0.842	33.902
3	MINGO LOGAN	08/WV/059	MTC	4,221.12	29.510		29.510		29.510	0.611	30.121
4	ARCH COAL	08/KY/095	S	777.66	27.750		27.750		27.750	1.944	29.694
5	MASSEY	08/KY/195	S	814.00	25.500		25.500		25.500	0.131	25.631
6	KERR-MCGEE	19/WY/005	S	12,678.31	3.950		3.950		3.950	0.342	4.292
7	KENNECOTT	19/WY/009	S	2,200.38	4.020		4.020		4.020	0.087	4.107
8	KERR-MCGEE	19/WY/005	S	10,278.40	4.430		4.430		4.430	0.312	4.742
9											

*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF FUEL OIL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: November Year: 1997
 2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning
 Date Submitted on this Form: Ms. J.P. Henderson, Events Analyst
 (850) 444-6332

4. Signature of Official Submitting Report: Jocelyn P. Henderson

5. Date Completed: February 11, 1998

Line No.	Plant Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges						Total Transportation Charges (\$/Ton)	FOB Plant Price (\$/Ton)	
								Rail Rates (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Water Charges (\$/Ton)			Other Related Charges (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	SHELL	08/MV/058	Memmore, WV	UR	8,180.22	45.923	-	13.310	-	-	-	-	-	-	13.310	59.233
2	DELTA	08/VA/159	Sheehanch, VA	UR	3,221.22	33.902	-	11.820	-	-	-	-	-	-	11.820	45.722
3	MINGO LOGAN	08/MV/059	Tiber Siding WV	UR	4,221.12	30.121	-	13.160	-	-	-	-	-	-	13.160	43.281
4	ARCH COAL	08/KY/095	Harlan Co. KY	UR	777.66	29.694	-	11.750	-	-	-	-	-	-	11.750	41.444
5	MASSEY	08/KY/195	Sidney KY	UR	814.00	25.631	-	13.730	-	-	-	-	-	-	13.730	39.361
6	KERR-JACGEE	19/MV/005	Jacobs Jct. WY	UR	12,678.31	4.292	-	20.700	-	-	-	-	-	-	20.700	24.992
7	KENNECOTT	19/WY/009	Converse Co. WY	UR	2,200.38	4.107	-	20.730	-	-	-	-	-	-	20.730	24.837
8	KERR-JACGEE	19/WY/005	Jacobs Jct. WY	UR	10,278.40	4.742	-	20.300	-	-	-	-	-	-	20.300	25.042
9																

Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)