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May 19, 1998

GULF POWER
A SOUTHERN COMPANY

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:

RE: Docket No. 980001-EI

Enclosed for official filing in the above docket are an original and ten (10) copies of the following:

1. Prepared direct testimony and exhibit of S. D. Cranmer.
2. Prepared direct testimony and exhibit of M. F. Oaks.
3. Prepared direct testimony and exhibit of G. D. Fontaine.
4. Prepared direct testimony of M. W. Howell.
5. Revised schedules A-5 for the months September 1997 – March 1998. 05605-98
6. Schedules A5-A for the months October 1997 – March 1998 inadvertently omitted from monthly fuel filings previously submitted.

Sincerely,

Susan D. Cranmer

Susan D. Cranmer
Assistant Secretary and Assistant Treasurer

lw

Enclosures

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor	))))	Docket No. 980001-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 19th day of May 1998 on the following:

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GULF POWER COMPANY
Before the Florida Public Service Commission
Direct Testimony of
G. D. Fontaine
Docket No. 980001-EI
Date of Filing May 20, 1998

Q. Please state your name, address and occupation.

A. My name is George D Fontaine, my business address is One Energy Place, Pensacola, Florida 32520-0335, and my position is Performance Test Specialist for Gulf Power Company.

Q. Please describe your educational and business background.

A. I received my Bachelor of Mechanical Engineering Degree from Auburn University in 1980. Following graduation, I joined Gulf Power Company as an Associate Engineer at the Scholz Electric Generating Plant, and as I previously stated, my current position is Performance Test Specialist. I am also a registered Professional Engineer in the State of Florida.

Q. Mr. Fontaine, have you previously testified in this Docket?

A. Yes, sir.

05603-98

Q. Mr. Fontaine, what is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to present GPIF results for Gulf Power Company for the period of October 1, 1997, through March 31, 1998.

Q. Mr. Fontaine, have you prepared an exhibit that contains information to which you will refer in your testimony?

A. Yes, Sir, I have prepared an exhibit consisting of five schedules.

Q. Mr. Fontaine, was this exhibit prepared by you or under your direction and supervision?

A. Yes, it was.

Counsel: We ask that Mr. Fontaine's exhibit be marked for identification as exhibit 20 (GDF-1).

Q. Mr. Fontaine, before reviewing the GPIF Results for Gulf's units, is there any information which has been supplied to the Commission pertaining to this GPIF period which requires amendment?

A. Yes, some corrections need to be made to the actual unit performance data which was submitted monthly to

the Commission during this period. These corrections are based on discoveries made during our final review to determine the accuracy of this information prior to this proceeding. The Actual Unit Performance Data tables on pages 14 to 19 of Schedule 5 incorporate these changes. The data contained on these tables is the data upon which the GPIF calculation was made.

Q. Mr. Fontaine, would you now review the Company's equivalent availability results for the period?

A. Actual equivalent availability and adjusted actual equivalent availability figures for each of the Company's GPIF units are shown on page 13 of Schedule 5. Pages 3 through 8 of Schedule 2 contain the calculations for the adjusted actual equivalent availabilities.

A calculation of GPIF availability points based on these availabilities and the targets established by Commission Order PSC-97-1045-FOF-EI is on page 9 of Schedule 2. The results are: Crist 6, -1.36 points; Crist 7, -10.00 points; Smith 1, -5.83 points; Smith 2, -10.00 points; Daniel 1, +10.00 points, and Daniel 2, -10.00 points.

Q. Mr. Fontaine, what were the heat rate results for the period?

A. The detailed calculation of the actual average net operating heat rates for the Company's GPIF units is on pages 2 through 7 of Schedule 3. These heat rate figures have not at this point been adjusted in accordance with GPIF procedures for load and other factors to the bases of their targets.

As was done for the prior GPIF periods, and as indicated on pages 8 through 13 of Schedule 3, the target setting equations were used to adjust actual results to the target bases. These equations, submitted in June 1997, are shown on page 15 of Schedule 3.

As calculated on page 16 of Schedule 3, the adjusted actual average net operating heat rates correspond to GPIF unit heat rate points of: -2.24 for Crist 6, +2.66 for Crist 7, 0.00 for Smith 1, +7.49 for Smith 2, -0.63 for Daniel 1, and 0.00 for Daniel 2.

Q. Mr. Fontaine, what number of Company points were achieved during the period, and what reward or penalty is indicated by these points according to the GPIF procedure?

A. Using the unit equivalent availability and heat rate

points previously mentioned, along with the adjusted weighting factors, the Company points would be +0.73 as indicated on page 2 of Schedule 4. This calculates to a reward in the amount of $62,632.

Q. Mr. Fontaine, would you please summarize your testimony?

A. Yes, Sir. In view of the adjusted actual equivalent availabilities, as shown on page 9 of Schedule 2, and the adjusted actual average net operating heat rates achieved, as shown on page 16 of Schedule 3, evidencing the Company's performance for the period, Gulf calculates a reward in the amount of $62,632 as provided for by the GPIF plan.

Q. Mr. Fontaine, does this conclude your testimony?

A. Yes, Sir.

Florida Public Service Commission
Docket No. 980001-EI
Gulf Power Company
Witness: G. D. Fontaine
Exhibit No. ___ (GDF-1)

EXHIBIT TO THE TESTIMONY OF

G. D. FONTAINE

IN FPSC DOCKET 980001-EI

I. CORRECTIONS TO REPORTED DATA FOR THE OCTOBER 1997 - MARCH 1998 PERIOD

Additions and Corrections to Outages Previously Reported
for the October 1997 - March 1998 Period

Date	Unit	Change	Outage Type	Hours	MWH	Description
03/98	Crist 7	POH	PO	144.0	504.0	Incorrectly Reported
03/98	Crist 7	FOH	FFO	70.7	504.0	Incorrectly Reported
11/97	Daniel 1	FOH	FFO	14.8	450.0	Incorrectly Reported

Additions and Corrections to Capacities Previously Reported
for the October 1997 - March 1998 Period

Date	Unit	Change	Type	MW	Description
11/97	Daniel 1	Capacity	NSC	450.0	Incorrectly Reported
12/97	Daniel 1	Capacity	NSC	450.0	Incorrectly Reported
02/98	Daniel 1	Capacity	NSC	458.0	Incorrectly Reported
03/98	Daniel 1	Capacity	NSC	458.0	Incorrectly Reported
11/97	Daniel 1	Capacity	NPC	450.0	Incorrectly Reported
12/97	Daniel 1	Capacity	NPC	450.0	Incorrectly Reported
02/98	Daniel 1	Capacity	NPC	458.0	Incorrectly Reported
03/98	Daniel 1	Capacity	NPC	458.0	Incorrectly Reported

II. CALCULATIONS OF EQUIVALENT AVAILABILITY POINTS

Comparison of Forecast and Actual Planned Outages
for October 1997 - March 1998

Unit	Note	Forecast Planned Outage Schedule	Forecast Hours*	Actual Planned Outage Schedule	Actual Hours*
Crist 6	1	10/18/97 - 11/16/97	721.0	10/17/97 - 12/02/97	1103.5
Crist 7	2	12/13/97 - 12/21/97	216.0	11/29/97 - 12/19/97	487.6
Crist 7	3	None	0.0	03/03/98 - 03/09/98	144.0
Smith 1	4	10/25/97 - 11/02/97	217.0	10/25/97 - 11/02/97	194.2
Smith 2	5	02/28/98 - 05/10/98	768.0	02/27/98 - 05/08/98	770.3
Daniel 1	6	10/04/97 - 10/12/97	216.0	10/11/97 - 10/19/97	184.6
Daniel 1	7	03/07/98 - 04/19/98	600.0	02/06/98 - 03/19/98	975.9
Daniel 2	8	10/11/97 - 10/19/97	216.0	10/02/97 - 10/11/97	205.9

* Planned outage hours in the October 1997 - March 1998 period only.

Notes:

1. This outage began as scheduled but was extended because of unforeseen boiler feed pump turbine repairs.

2. This outage began early to allow turbine bell seal repairs and complete the outage on scheduled.

3. This outage was brought forward because Crist Unit 7 was on an extended forced outage due to a pulverizer fire.

4. This outage proceeded as scheduled.

5. This outage proceeded as scheduled.

6. This outage was swapped with the Daniel Unit 2 Fall outage and proceeded as scheduled.

7. This outage was brought forward due to boiler opacity problems and then proceeded as scheduled.

8. This outage was swapped with the Daniel Unit 1 Fall outage and proceeded as scheduled.

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Crist 6

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	93.7	0.0	25.1	0.0	0.0	0.0	118.8
EFOH	2.3	0.0	16.7	3.1	0.3	0.5	22.9
MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EMOH	0.0	0.0	0.0	11.1	27.8	0.0	38.9
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	339.5	720.0	44.0	0.0	0.0	0.0	1103.5
RSH	0.0	0.0	211.9	162.9	0.0	0.0	374.8

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(118.8 + 22.9 + 0.0 + 38.9)}{(4369.0 - 1103.5 - 374.8)}$$

$$EUOR = 0.0625$$

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 721.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(721.0 + 0.0625\ (4369.0 - 721.0 - 0.0))}{4369.0} \right] \times 100 = 78.3\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols.

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Crist 7

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	0.8	0.0	46.5	48.8	393.8	70.7	560.6
EFOH	9.8	9.0	9.1	38.5	2.2	15.7	84.3
MOH	124.4	22.2	0.0	95.0	0.0	0.0	241.6
EMOH	0.0	7.7	0.0	0.0	0.0	0.0	7.7
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	0.0	48.0	439.6	0.0	0.0	144.0	631.6
RSH	0.0	43.5	0.0	0.0	0.0	0.0	43.5

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(560.6 + 84.3 + 241.6 + 7.7)}{(4369.0 - 631.6 - 43.5)}$$

EUOR = 0.2421

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 216.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(216.0 + 0.2421\ (4369.0 - 216.0 - 0.0))}{4369.0} \right] \times 100 = 72.0\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols.

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Smith 1

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	0.0	0.0	0.0	0.0	0.0	25.0	25.0
EFOH	0.0	105.5	8.8	4.6	2.2	4.3	125.4
MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	168.6	25.6	0.0	0.0	0.0	0.0	194.2
RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(25.0 + 125.4 + 0.0 + 0.0)}{(4369.0 - 194.2 - 0.0)}$$

EUOR = 0.0360

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 217.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(217.0 + 0.0360\ (4369.0 - 217.0 - 0.0))}{4369.0} \right] \times 100 = 91.6\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols.

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Smith 2

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	0.0	23.3	115.7	29.8	0.0	0.0	168.8
EFOH	0.0	0.0	0.0	17.7	0.4	0.0	18.1
MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	0.0	0.0	0.0	0.0	26.3	744.0	770.3
RSH	0.0	0.0	73.8	0.0	0.0	0.0	73.8

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(168.8 + 18.1 + 0.0 + 0.0)}{(4369.0 - 770.3 - 73.8)}$$

EUOR = 0.0530

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 768.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(768.0 + 0.0530\ (4369.0 - 768.0 - 0.0))}{4369.0} \right] \times 100 = 78.1\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Daniel 1

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	0.0	14.8	67.6	0.0	0.0	0.0	82.4
EFOH	36.9	11.1	21.5	68.4	10.4	4.8	153.1
MOH	23.0	44.8	0.0	0.0	0.0	0.0	67.8
EMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	184.6	0.0	0.0	0.0	528.1	447.8	1160.5
RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(82.4 + 153.1 + 67.8 + 0.0)}{(4369.0 - 1160.5 - 0.0)}$$

EUOR = 0.0945

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 816.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(816.0 + 0.0945\ (4369.0 - 816.0 - 0.0))}{4369.0} \right] \times 100 = 73.6\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols.

Calculation of Actual Equivalent Availability
for October 1997 - March 1998
Based on Target Planned Outage Hours
Daniel 2

Results of Operations

	Oct	Nov	Dec	Jan	Feb	Mar	Total
FOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EFOH	14.3	17.8	29.2	38.2	16.2	48.6	164.3
MOH	37.6	54.8	0.0	123.7	0.0	95.7	311.8
EMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
POH	205.9	0.0	0.0	0.0	0.0	0.0	205.9
RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0

$$1.\ EUOR = \frac{(FOH + EFOH + MOH + EMOH)}{(PH - POH - RSH)} = \frac{(0.0 + 164.3 + 311.8 + 0.0)}{(4369.0 - 205.9 - 0.0)}$$

EUOR = 0.1144

$$2.\ EA = \left[1 - \frac{(POH^* + EUOR\ (PH - POH^* - RSH^*))}{PH} \right] \times 100$$

Target POH* = 216.0

Target RSH* = 0.0

$$EA = \left[1 - \frac{(216.0 + 0.1144\ (4369.0 - 216.0 - 0.0))}{4369.0} \right] \times 100 = 84.2\ \%$$

Note: Please refer to page 10 of this schedule for an explanation of symbols.

Calculation of Equivalent Availability Points
for October 1997 - March 1998

(1) Unit	(2) Equivalent Availability Target*	(3) Actual Equivalent Availability Adjusted to Target Planned Outage Basis**	(4) Minimum or Maximum Attainable Equivalent Availability*	(5) Availability Points***
Crist 6	78.6	78.3	76.4	-1.36
Crist 7	83.2	72.0	77.9	-10.00
Smith 1	92.3	91.6	91.1	-5.83
Smith 2	79.6	78.1	78.4	-10.00
Daniel 1	67.8	73.6	71.8	10.00
Daniel 2	88.4	84.2	85.4	-10.00

* As appropriate from page 5, Schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Refer to pages 3 through 8 of this schedule for calculations.

*** If (3) > (2)

$$\text{Availability Points} = \frac{(3) - (2)}{(4) - (2)} \times 10$$

If (3) < (2)

$$\text{Availability Points} = \frac{(3) - (2)}{(4) - (2)} \times -10$$

Summary of Equivalent Availability Symbols

EA - Equivalent Availability
POH - Planned Outage Hours
EUOR - Equivalent Unplanned Outage Rate
PH - Period Hours
FOH - Forced Outage Hours
EFOH - Equivalent Forced Outage Hours
MOH - Maintenance Outage Hours
EMOH - Equivalent Maintenance Outage Hours
RSH - Reserve Shutdown Hours

III. CALCULATION OF GPIF UNIT HEAT RATE POINTS

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Crist 6

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	54395.6	0.0	82824.8	115213.0	116308.3	147515.5	516257.2
BTU/Lb*	12046.7	0.0	11748.9	11539.8	12001.8	12073.3	11883.3
Coal, MMBTU	655287.5	0.0	973100.3	1329535.0	1395909.0	1780998.9	6134830.7
Oil, MMBTU	1239.7	0.0	1147.4	1127.0	1206.2	672.4	5392.7
Gas, MMBTU	1191.0	0.0	9837.0	2476.0	0.0	0.0	13504.0
Startup, MMBTU **	-4040.0	0.0	-8080.0	-4040.0	0.0	0.0	-16160.0
Total Fuel Consumption, MMBTU	653678.2	0.0	976004.7	1329098.0	1397115.2	1781671.3	6137567.4
Net MWH Generation***	61980	0	88992	121638	131764	168221	572595
Average Net Operating Heat Rate	10547	--	10967	10927	10603	10591	10719

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Crist 7

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	197485.0	181127.6	58265.7	198737.6	93909.1	189187.6	918712.6
BTU/Lb*	11951.7	11857.1	11812.1	11494.9	11857.7	11868.9	11797.1
Coal, MMBTU	2360281.5	2146742.4	688240.3	2284468.8	1113545.9	2245448.7	10838727.6
Oil, MMBTU	883.2	595.8	476.2	981.1	65.6	751.1	3753.0
Gas, MMBTU	4502.0	1474.0	7461.0	3945.0	0.0	3181.0	20563.
Startup, MMBTU **	-4512.0	0.0	-4512.0	-4512.0	0.0	-2256.0	-15792.0
Total Fuel Consumption, MMBTU	2361154.7	2148812.2	691665.5	2284882.9	1113611.5	2247124.8	10847251.6
Net MWH Generation***	230963	208035	65575	219958	110480	222863	1057874
Average Net Operating Heat Rate	10223	10329	10548	10388	10080	10083	10254

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Smith 1

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	71038.6	75091.7	90400.9	86546.8	75178.3	85424.3	483680.6
BTU/Lb*	11876.7	11663.9	11637.6	11492.9	11685.3	11819.8	11690.5
Coal, MMBTU	843704.1	875862.1	1052049.5	994673.7	878481.0	1009698.1	5654468.5
Oil, MMBTU	361.4	1360.9	374.7	499.9	217.5	1432.8	4247.2
Gas, MMBTU	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Startup, MMBTU **	0.0	-964.0	0.0	0.0	0.0	-964.0	-1928.0
Total Fuel Consumption, MMBTU	844065.5	876259.0	1052424.2	995173.6	878698.5	1010166.9	5656787.7
Net MWH Generation***	82710	84859	102245	96191	84402	98008	548415
Average Net Operating Heat Rate	10205	10326	10293	10346	10411	10307	10315

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Smith 2

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	102861.7	95718.8	74865.7	100944.3	95669.3	0.0	470059.8
BTU/Lb*	11823.4	11645.2	11620.4	11489.8	11545.1	0.0	11626.5
Coal, MMBTU	1216175.0	1114664.6	869969.4	1159829.8	1104511.6	0.0	5465150.4
Oil, MMBTU	1003.7	1597.9	3053.3	1473.6	319.1	0.0	7447.6
Gas, MMBTU	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Startup, MMBTU **	0.0	0.0	-3570.0	-1190.0	0.0	0.0	-4760.0
Total Fuel Consumption, MMBTU	1217178.7	1116262.5	869452.7	1160113.4	1104830.7	0.0	5467838.0
Net MWH Generation***	121509	110954	86253	114725	109765	0	543206
Average Net Operating Heat Rate	10017	10061	10080	10112	10065	--	10066

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Daniel 1

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	221371.6	291551.0	283321.0	290150.6	57692.3	117818.1	1261904.6
BTU/Lb*	9466.7	9199.9	9301.3	9143.2	9132.5	9358.2	9268.1
Coal, MMBTU	2095658.5	2682240.0	2635253.6	2652905.0	526874.9	1102565.3	11695497.3
Oil, MMBTU	6900.2	4472.8	3887.4	294.6	748.3	5315.3	21618.6
Gas, MMBTU	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Startup, MMBTU **	-2388.7	-2388.7	-2388.7	0.0	0.0	-2388.7	-9554.8
Total Fuel Consumption, MMBTU	2100170.0	2684324.1	2636752.3	2653199.6	527623.2	1105491.9	11707561.1
Net MWH Generation***	196212	256834	248770	250230	49801	105681	1107528
Average Net Operating Heat Rate	10704	10452	10599	10603	10595	10461	10571

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate Points
for October 1997 - March 1998

Daniel 2

	Oct	Nov	Dec	Jan	Feb	Mar	Total
Pounds Coal(000's)	279587.3	316317.7	349891.9	280180.6	310415.9	289876.6	1776270.0
BTU/Lb*	9413.2	9190.9	9304.9	9128.4	9241.2	9234.3	9248.1
Coal, MMBTU	2161151.2	2907244.3	3255709.1	2557600.6	2868615.4	2676807.5	16427128.1
Oil, MMBTU	8251.7	1956.3	0.0	3517.3	24.3	101.9	13851.5
Gas, MMBTU	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Startup, MMBTU **	-4777.4	-2388.7	0.0	-2388.7	0.0	0.0	-9554.8
Total Fuel Consumption, MMBTU	2164625.5	2906811.9	3255709.1	2558729.2	2868639.7	2676909.4	16431424.8
Net MWH Generation***	213696	286336	319618	252186	282447	262469	1616752
Average Net Operating Heat Rate	10129	10152	10186	10146	10156	10199	10163

* Weighted average of daily as-burned BTU/Lb values.
** Based on number of unit starts after unit off-line 24 hours or more.
*** Not reduced by off-line station service.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Crist 6

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10805	11300	11111	10936	11138	10714	
2.	Target Heat Rate at Actual Conditions**	10482	11300	10728	10468	10655	10432	
3.	Adjustment to Actual Heat Rate (1-2)	323	0	383	468	483	282	
4.	Actual Heat Rate (Page 2 of Sched. 3)	10547	0	10967	10927	10603	10591	
5.	Adjusted Actual Heat Rate (4+3)	10870	0	11350	11395	11086	10873	
6.	Net MWH Generation	61980	0	88992	121638	131764	168221	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 =(Σ(5*6) / Σ6)							11107

* From page 18, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Crist 7

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10472	10598	10487	10646	10497	10448	
2.	Target Heat Rate at Actual Conditions**	10391	10449	10707	10402	10349	10313	
3.	Adjustment to Actual Heat Rate (1-2)	81	149	-220	244	148	135	
4.	Actual Heat Rate (Page 3 of Sched. 3)	10223	10329	10548	10388	10080	10083	
5.	Adjusted Actual Heat Rate (4+3)	10304	10478	10328	10632	10228	10218	
6.	Net MWH Generation	230963	208035	65575	219958	110480	222863	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 $=(\Sigma(5*6)/\Sigma 6)$							10382

* From page 19, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Smith 1

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10209	10203	10230	10335	10284	10308	
2.	Target Heat Rate at Actual Conditions**	10224	10305	10245	10419	10393	10363	
3.	Adjustment to Actual Heat Rate (1-2)	-15	-102	-15	-84	-109	-55	
4.	Actual Heat Rate (Page 4 of Sched. 3)	10205	10326	10293	10346	10411	10307	
5.	Adjusted Actual Heat Rate (4+3)	10190	10224	10278	10262	10302	10252	
6.	Net MWH Generation	82710	84859	102245	96191	84402	98008	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 $=(\Sigma(5*6)/\Sigma 6)$							10253

* From page 20, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Smith 2

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10336	10246	10334	10336	10337	0	
2.	Target Heat Rate at Actual Conditions**	10336	10240	10334	10335	10337	0	
3.	Adjustment to Actual Heat Rate (1-2)	0	6	0	1	0	0	
4.	Actual Heat Rate (Page 5 of Sched. 3)	10017	10061	10080	10112	10065	0	
5.	Adjusted Actual Heat Rate (4+3)	10017	10067	10080	10113	10065	0	
6.	Net MWH Generation	121509	110954	86253	114725	109765	0	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 =(Σ(5*6) / Σ6)							10[illegible]

* From page 21, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Daniel 1

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10426	10425	10466	10432	10398	10400	
2.	Target Heat Rate at Actual Conditions**	10506	10413	10478	10557	10534	10447	
3.	Adjustment to Actual Heat Rate (1-2)	-80	12	-12	-125	-136	-47	
4.	Actual Heat Rate (Page 6 of Sched. 3)	10704	10452	10599	10603	10595	10461	
5.	Adjusted Actual Heat Rate (4+3)	10624	10464	10587	10478	10459	10414	
6.	Net MWH Generation	196212	256834	248770	250230	49801	105681	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 $=(\Sigma(5*6)/\Sigma 6)$							10518

* From page 22, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Calculation of Average Net Operating Heat Rate
for October 1997 - March 1998
Adjusted to Target Basis Using Heat Rate
Equations Filed June 23, 1997

Daniel 2

		Oct	Nov	Dec	Jan	Feb	Mar	Oct - Mar
1.	Target Heat Rate*	10240	10227	10293	10250	10194	10211	
2.	Target Heat Rate at Actual Conditions**	10111	10125	10117	10209	10150	10206	
3.	Adjustment to Actual Heat Rate (1-2)	129	102	176	41	44	5	
4.	Actual Heat Rate (Page 7 of Sched. 3)	10129	10152	10186	10146	10156	10199	
5.	Adjusted Actual Heat Rate (4+3)	10258	10254	10362	10187	10200	10204	
6.	Net MWH Generation	213696	286336	319618	252186	282447	262469	
7.	Adjusted Actual Heat Rate for October 1997 - March 1998 $=(\Sigma(5*6)/\Sigma 6)$							10248

* From page 23, schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Based on target heat rate equation from page 2, Schedule 1 of above mentioned filing using actual rather than forecast variable values. The equations are also shown for convenience on page 15 of this schedule.

Actual Values of
Target Heat Rate Equation Parameters
for October 1997 - March 1998

	Oct	Nov	Dec	Jan	Feb	Mar
Crist 6						
AKW * 10^{+3}	198.8	0.0	192.2	209.3	196.1	226.1
LSRF * 10^{+6}	44413.7	0.0	42299.5	48871.4	43086.0	56573.4
Crist 7						
AKW * 10^{+3}	372.6	343.1	254.3	366.5	397.1	421.1
LSRF * 10^{+6}	158020.1	134083.6	76307.7	146324.6	168611.6	186568.7
Smith 1						
AKW * 10^{+3}	143.5	122.2	137.4	129.3	125.6	136.3
LSRF * 10^{+6}	21376.7	16130.0	20035.9	17954.8	17240.3	19738.7
Smith 2						
AKW * 10^{+3}	163.1	159.3	155.6	160.6	170.0	0.0
LSRF * 10^{+6}	28143.7	27079.5	26467.1	27154.2	29388.7	0.0
Daniel 1						
AKW * 10^{+3}	365.1	388.9	367.8	336.3	346.1	356.8
LSRF * 10^{+6}	139852.7	159652.6	143585.9	122462.0	128749.5	141181.7
Daniel 2						
AKW * 10^{+3}	426.1	430.5	429.6	406.6	420.3	404.9
LSRF * 10^{+6}	188766.9	188699.4	189392.6	169391.8	181699.0	169166.1

Target Heat Rate Equations

Crist 6 ANOHR = 10^6 / AKW * [654.55 - 35.22 * JAN - 46.17 * MAR - 35.64 * OCT]

+ 4,263 + 0.01390 * LSRF / AKW

Crist 7 ANOHR = 10^6 / AKW * [252.95 + 56.09 * JUL + 46.37 * AUG]

+ 9,712

Smith 1 ANOHR = 10^6 / AKW * [66.85 + 18.60 * JAN + 12.96 * FEB + 15.65 * MAR + 22.26 * APR]

+ 9,758

Smith 2 ANOHR = 10^6 / AKW * [-4.92 + 14.46 * MAR + 12.91 * APR + 17.84 * JUL + 24.13 * AUG - 15.09 * NOV]

+ 10,366

Daniel 1 ANOHR = 10^6 / AKW * [-115.93]

+ 12,398 - 0.00411 * LSRF / AKW

Daniel 2 ANOHR = 10^6 / AKW * [74.15]

+ 11,439 - 0.00339 * LSRF / AKW

Where:		
	ANOHR	Average Net Operating Heat Rate, BTU/KWH
	AKW	Average Kilowatt Load, KW
	LSRF	Load Square Range Factor, KW^2
	JAN	January, 0 if not January, 1 if January
	FEB	February, 0 if not February, 1 if February
	MAR	March, 0 if not March, 1 if March
	APR	April, 0 if not April, 1 if April
	MAY	May, 0 if not May, 1 if May
	JUN	June, 0 if not June, 1 if June
	JUL	July, 0 if not July, 1 if July
	AUG	August, 0 if not August, 1 if August
	SEP	September, 0 if not September, 1 if September
	OCT	October, 0 if not October, 1 if October
	NOV	November, 0 if not November, 1 if November

Calculation of Heat Rate Points
for October 1997 - March 1998

(1)	(2)	(3)	(4)	(5)
Unit	Actual Average Average Net Operating Heat Rate Target*	Net Operating Heat Rate Adjusted to Target Basis**	Minimum Attainable Heat Rate*	Heat Rate Points***
Crist 6	10975	11107	10646	-2.24
Crist 7	10521	10382	10205	2.66
Smith 1	10264	10253	9956	0.00
Smith 2	10318	10067	10008	7.49
Daniel 1	10428	10518	10115	-0.63
Daniel 2	10235	10248	9928	0.00

* From page 5, Schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

** Refer to pages 8 through 13 of this schedule for calculation.

*** If [(2) - 75] <= (3) <= [(2) + 75] then points = 0

$$\text{If } [\,(2)-(3)-75\,] > 0 \text{ then points} = \frac{(2)-(3)-75}{(2)-(4)-75} * 10$$

$$\text{If } [\,(2)-(3)+75\,] < 0 \text{ then points} = \frac{(2)-(3)+75}{(2)-(4)-75} * 10$$

IV. CALCULATION OF COMPANY GPIF POINTS AND REWARD/PENALTY

Calculation of Heat Rate Points

GPIF Points and Reward or Penalty

for October 1997 - March 1998

Unit	Availability Points	Availability* Weighting Factor	Heat Rate Points	Heat Rate* Weighting Factor
Crist 6	-1.36	0.001	-2.24	0.108
Crist 7	-10.00	0.004	2.66	0.283
Smith 1	-5.83	0.006	0.00	0.082
Smith 2	-10.00	0.005	7.49	0.068
Daniel 1	10.00	0.009	-0.63	0.182
Daniel 2	-10.00	0.014	0.00	0.238

Company GPIF Points = - 1.36 * 0.001 - 2.24 * 0.108
- 10.00 * 0.004 - 2.66 * 0.283
- 5.83 * 0.006 - 0.00 * 0.082
- 10.00 * 0.005 - 7.49 * 0.068
- 10.00 * 0.009 - 0.63 * 0.182
- 10.00 * 0.014 - 0.00 * 0.238
0.73

Company reward/penalty = 0.73 points * $85797 per point
= $62,632

* From page 5, Schedule 3 of Exhibit to G. D. Fontaine's June 23, 1997 GPIF testimony in Docket 970001-EI.

V. GPIF MINIMUM FILING REQUIREMENTS FOR THE OCTOBER 1997 - MARCH 1998 PERIOD

CONTENTS

Generating Performance Incentive Factor

Actual Reward/Penalty Table

Gulf Power Company

Period of: October 1997 - March 1998

Generating Performance Incentive Factor Points	Fuel Saving/Loss ($000)	Generating Performance Incentive Factor ($000)
	Maximum Attainable Fuel Savings	Maximum Incentive Dollars Allowed by Commission During Period (Reward)
+ 10	2792	858
+ 9	2513	772
+ 8	2234	686
+ 7	1954	601
+ 6	1675	515
+ 5	1396	429
+ 4	1117	343
+ 3	838	257
+ 2	558	172
+ 1	279	86
0	0	0
- 1	-284	-86
- 2	-567	-172
- 3	-851	-257
- 4	-1134	-343
- 5	-1418	-429
- 6	-1702	-515
- 7	-1985	-601
- 8	-2269	-686
- 9	-2552	-772
- 10	-2836	-858
	Minimum Attainable Fuel Loss	Maximum Incentive Dollars Allowed by Commission During Period (Penalty)

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Generating Performance Incentive Factor

Calculation of Maximum Allowed Incentive Dollars

Actual

Gulf Power Company

Period of: October 1997 - March 1998

Line 1	Beginning of Period Balance of Common Equity	$443,866,860
	End of Month Balance of Common Equity:	
Line 2	Month of Oct '97	$431,981,617
Line 3	Month of Nov '97	$434,965,667
Line 4	Month of Dec '97	$428,717,730
Line 5	Month of Jan '98	$431,680,590
Line 6	Month of Feb '98	$419,499,519
Line 7	Month of Mar '98	$420,572,032
Line 8	Average Common Equity for the Period (sum of line 1 through line 7 divided by 7)	$430,183,431
Line 9	25 Basis Points	0.0025
Line 10	Revenue Expansion Factor	60.4524%
Line 11	Maximum Allowed Incentive Dollars (line 8 multiplied by line 9 divided by line 10 multiplied by 0.5)	$889,509
Line 12	Jurisdictional Sales (KWH)	4,063,130,295
Line 13	Total Territorial Sales (KWH)	4,212,498,395
Line 14	Jurisdictional Separation Factor (line 12 divided by line 13)	96.4542%
Line 15	Maximum Allowed Jurisdictional Incentive Dollars (line 11 multiplied by line 14)	$857,969

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Calculation of System Actual GPIF Points

Gulf Power Company

Period of: October 1997 - March 1998

Plant & Unit	Performance Indicator (EAF or ANOHR)	Weighting Factor	Unit Points	Weighted Unit Points
Crist 6	EAF1	0.1%	-1.36	-0.001
Crist 6	ANOHR1	10.8%	-2.24	-0.242
Crist 7	EAF2	0.4%	-10.00	-0.040
Crist 7	ANOHR2	28.3%	2.66	0.753
Smith 1	EAF3	0.6%	-5.83	-0.035
Smith 1	ANOHR3	8.2%	0.00	0.000
Smith 2	EAF4	0.5%	-10.00	-0.050
Smith 2	ANOHR4	6.8%	7.49	0.509
Daniel 1	EAF5	0.9%	10.00	0.090
Daniel 1	ANOHR5	18.2%	-0.63	-0.115
Daniel 2	EAF6	1.4%	-10.00	-0.140
Daniel 2	ANOHR6	23.8%	0.00	0.000
Gulf Power GPIF Total		100.0%		0.73

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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Crist 6

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	2	80.10	+ 10	301	10,646
+ 9	2	79.95	+ 9	271	10,671
+ 8	2	79.80	+ 8	241	10,697
+ 7	1	79.65	+ 7	211	10,722
+ 6	1	79.50	+ 6	181	10,748
+ 5	1	79.35	+ 5	151	10,773
+ 4	1	79.20	+ 4	120	10,798
+ 3	1	79.05	+ 3	90	10,824
+ 2	0	78.90	+ 2	60	10,849
+ 1	0	78.75	+ 1	30	10,875
				0	10,900
0	0	78.60	0	0	10,975
				0	11,050
- 1	(0)	78.38	- 1	(30)	11,075
- 2	(1)	78.16	- 2	(60)	11,101
- 3	(1)	77.94	- 3	(90)	11,126
- 4	(1)	77.72	- 4	(120)	11,152
- 5	(2)	77.50	- 5	(151)	11,177
- 6	(2)	77.28	- 6	(181)	11,202
- 7	(2)	77.06	- 7	(211)	11,228
- 8	(2)	76.84	- 8	(241)	11,253
- 9	(3)	76.62	- 9	(271)	11,279
- 10	(3)	76.40	- 10	(301)	11,304
Weighting Factor:		0.001	Weighting Factor:		0.108

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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Crist 7

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	11	86.80	+ 10	791	10,205
+ 9	10	86.44	+ 9	712	10,229
+ 8	9	86.08	+ 8	633	10,253
+ 7	8	85.72	+ 7	554	10,277
+ 6	7	85.36	+ 6	475	10,301
+ 5	6	85.00	+ 5	396	10,326
+ 4	4	84.64	+ 4	316	10,350
+ 3	3	84.28	+ 3	237	10,374
+ 2	2	83.92	+ 2	158	10,398
+ 1	1	83.56	+ 1	79	10,422
				0	10,446
0	0	83.20	0	0	10,521
				0	10,596
- 1	(2)	82.67	- 1	(79)	10,620
- 2	(3)	82.14	- 2	(158)	10,644
- 3	(5)	81.61	- 3	(237)	10,668
- 4	(7)	81.08	- 4	(316)	10,692
- 5	(9)	80.55	- 5	(396)	10,717
- 6	(10)	80.02	- 6	(475)	10,741
- 7	(12)	79.49	- 7	(554)	10,765
- 8	(14)	78.96	- 8	(633)	10,789
- 9	(15)	78.43	- 9	(712)	10,813
- 10	(17)	77.90	- 10	(791)	10,837
Weighting Factor:		0.004	Weighting Factor:		0.283

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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Smith 1

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	16	93.10	+ 10	228	9.956
+ 9	14	93.02	+ 9	205	9.979
+ 8	13	92.94	+ 8	182	10.003
+ 7	11	92.86	+ 7	160	10.026
+ 6	10	92.78	+ 6	137	10.049
+ 5	8	92.70	+ 5	114	10.073
+ 4	6	92.62	+ 4	91	10.096
+ 3	5	92.54	+ 3	68	10.119
+ 2	3	92.46	+ 2	46	10.142
+ 1	2	92.38	+ 1	23	10.166
				0	10.189
0	0	92.30	0	0	10.264
				0	10.339
- 1	(1)	92.18	- 1	(23)	10.362
- 2	(3)	92.06	- 2	(46)	10.386
- 3	(4)	91.94	- 3	(68)	10.409
- 4	(6)	91.82	- 4	(91)	10.432
- 5	(7)	91.70	- 5	(114)	10.456
- 6	(8)	91.58	- 6	(137)	10.479
- 7	(10)	91.46	- 7	(160)	10.502
- 8	(11)	91.34	- 8	(182)	10.525
- 9	(13)	91.22	- 9	(205)	10.549
- 10	(14)	91.10	- 10	(228)	10.572
Weighting Factor:		0.006	Weighting Factor:		0.082

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Docket No.: 980001-EI
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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Smith 2

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	14	80.50	+ 10	191	10,008
+ 9	13	80.41	+ 9	172	10,032
+ 8	11	80.32	+ 8	153	10,055
+ 7	10	80.23	+ 7	134	10,079
+ 6	8	80.14	+ 6	115	10,102
+ 5	7	80.05	+ 5	96	10,126
+ 4	6	79.96	+ 4	76	10,149
+ 3	4	79.87	+ 3	57	10,173
+ 2	3	79.78	+ 2	38	10,196
+ 1	1	79.69	+ 1	19	10,220
				0	10,243
0	0	79.60	0	0	10,318
				0	10,393
- 1	(1)	79.48	- 1	(19)	10,417
- 2	(2)	79.36	- 2	(38)	10,440
- 3	(4)	79.24	- 3	(57)	10,464
- 4	(5)	79.12	- 4	(76)	10,487
- 5	(6)	79.00	- 5	(96)	10,511
- 6	(7)	78.88	- 6	(115)	10,534
- 7	(8)	78.76	- 7	(134)	10,558
- 8	(10)	78.64	- 8	(153)	10,581
- 9	(11)	78.52	- 9	(172)	10,605
- 10	(12)	78.40	- 10	(191)	10,628
Weighting Factor:		0.005	Weighting Factor:		0.068

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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Daniel 1

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	26	71.80	+ 10	508	10,115
+ 9	23	71.40	+ 9	457	10,139
+ 8	21	71.00	+ 8	406	10,163
+ 7	18	70.60	+ 7	356	10,186
+ 6	16	70.20	+ 6	305	10,210
+ 5	13	69.80	+ 5	254	10,234
+ 4	10	69.40	+ 4	203	10,258
+ 3	8	69.00	+ 3	152	10,282
+ 2	5	68.60	+ 2	102	10,305
+ 1	3	68.20	+ 1	51	10,329
				0	10,353
0	0	67.80	0	0	10,428
				0	10,503
- 1	(5)	67.19	- 1	(51)	10,527
- 2	(10)	66.58	- 2	(102)	10,551
- 3	(14)	65.97	- 3	(152)	10,574
- 4	(19)	65.36	- 4	(203)	10,598
- 5	(24)	64.75	- 5	(254)	10,622
- 6	(29)	64.14	- 6	(305)	10,646
- 7	(34)	63.53	- 7	(356)	10,670
- 8	(38)	62.92	- 8	(406)	10,693
- 9	(43)	62.31	- 9	(457)	10,717
- 10	(48)	61.70	- 10	(508)	10,741
Weighting Factor:		0.009	Weighting Factor:		0.182

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Generating Performance Incentive Points Table

Gulf Power Company

Period of: October 1997 - March 1998

Daniel 2

Equivalent Availability Points	Fuel Savings/ Loss ($000)	Adjusted Actual Equivalent Availability	Average Heat Rate Points	Fuel Savings/ Loss ($000)	Adjusted Actual Heat Rate
+ 10	39	90.40	+ 10	665	9.928
+ 9	35	90.20	+ 9	599	9.951
+ 8	31	90.00	+ 8	532	9.974
+ 7	27	89.80	+ 7	466	9.998
+ 6	23	89.60	+ 6	399	10.021
+ 5	20	89.40	+ 5	333	10.044
+ 4	16	89.20	+ 4	266	10.067
+ 3	12	89.00	+ 3	200	10.090
+ 2	8	88.80	+ 2	133	10.114
+ 1	4	88.60	+ 1	67	10.137
				0	10.160
0	0	88.40	0	0	10.235
				0	10.310
- 1	(6)	88.10	- 1	(67)	10.333
- 2	(12)	87.80	- 2	(133)	10.356
- 3	(17)	87.50	- 3	(200)	10.380
- 4	(23)	87.20	- 4	(266)	10.403
- 5	(29)	86.90	- 5	(333)	10.426
- 6	(35)	86.60	- 6	(399)	10.449
- 7	(41)	86.30	- 7	(466)	10.472
- 8	(46)	86.00	- 8	(532)	10.496
- 9	(52)	85.70	- 9	(599)	10.519
- 10	(58)	85.40	- 10	(665)	10.542
Weighting Factor:		0.014	Weighting Factor:		0.238

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GPIF Unit Performance Summary

Gulf Power Company

Period of: October 1997 - March 1998

Plant & Unit	Weighting Factor %	EAF Target %	EAF Range Max %	EAF Range Min %	Max Fuel Savings ($000)	Max Fuel Loss ($000)	EAF Adjusted Actual %	Actual Fuel Savings/ Loss ($000)
Crist 6	0.1	78.6	80.1	76.4	2	-3	78.3	$0
Crist 7	0.4	83.2	86.8	77.9	11	-17	72.0	($17)
Smith 1	0.6	92.3	93.1	91.1	16	-14	91.6	($8)
Smith 2	0.5	79.6	80.5	78.4	14	-12	78.1	($12)
Daniel 1	0.9	67.8	71.8	61.7	26	-48	73.6	$26
Daniel 2	1.4	88.4	90.4	85.4	39	-58	84.2	($58)
Total:	3.9							

Plant & Unit	Weighting Factor %	ANOHR Target BTU/KWH	Target NOF	ANOHR Range Max BTU/KWH	ANOHR Range Min BTU/KWH	Max Fuel Savings ($000)	Max Fuel Loss ($000)	ANOHR Adjusted Actual BTU/KWH	Actual Fuel Savings/ Loss ($000)
Crist 6	10.8	10,975	43.9	11,304	10,646	$301	($301)	11,107	($67)
Crist 7	28.3	10,521	62.0	10,837	10,205	$791	($791)	10,382	$210
Smith 1	8.2	10,264	92.0	10,572	9,956	$228	($228)	10,253	$0
Smith 2	6.8	10,318	86.1	10,628	10,008	$191	($191)	10,067	$143
Daniel 1	18.2	10,428	80.0	10,741	10,115	$508	($508)	10,518	($32)
Daniel 2	23.8	10,235	80.5	10,542	9,928	$665	($665)	10,248	$0
Total:	96.1								

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Actual Unit Performance Data

Gulf Power Company

Period of: October 1997 - March 1998

Plant & Unit	Actual EAF %	Adjustments* to EAF %	Adjusted Actual %
Crist 6	70.6	7.7	78.3
Crist 7	65.1	6.9	72.0
Smith 1	92.1	-0.5	91.6
Smith 2	78.1	0.0	78.1
Daniel 1	66.5	7.1	73.6
Daniel 2	84.4	-0.2	84.2

Plant & Unit	Actual ANOHR BTU/KWH	Adjustments** to ANOHR BTU/KWH	ANOHR Adjusted Actual BTU/KWH
Crist 6	10,719	388	11,107
Crist 7	10,254	128	10,382
Smith 1	10,315	-62	10,253
Smith 2	10,066	1	10,067
Daniel 1	10,571	-53	10,518
Daniel 2	10,163	85	10,248

* Refer to pages 3 through 8, Schedule 2.

** Refer to pages 8 through 13, Schedule 3.

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	CRIST 6	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar '98	Total
1.	EAF (%)	41.5	0.0	88.5	98.1	95.8	99.9	70.6
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	311.8	0.0	463.0	581.1	672.0	744.0	2771.9
4.	RSH	0.0	0.0	211.9	162.9	0.0	0.0	374.8
5.	UH	433.2	720.0	69.1	0.0	0.0	0.0	1222.3
6.	POH	339.5	720.0	44.0	0.0	0.0	0.0	1103.5
7.	FOH	93.7	0.0	25.1	0.0	0.0	0.0	118.8
8.	MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9.	PFOH	12.2	0.0	44.1	3.4	1.8	3.2	64.7
10.	LR pf (MW)	59.6	0.0	120.4	291.6	53.0	52.2	112.7
11.	PMOH	0.0	0.0	0.0	68.3	166.0	0.0	234.3
12.	LR pm (MW)	0.0	0.0	0.0	51.5	53.0	0.0	52.6
13.	NSC (MW)	317.0	317.0	317.0	317.0	317.0	317.0	317.0
14.	Oper MBtu	653678	0	976005	1329098	1397115	1781671	6137567
15.	Net Gen (MWH)	61980	0	88992	121638	131764	168221	572595
16.	ANOHR (Btu/KWH)	10547	0	10967	10927	10603	10591	10719
17.	NOF %	62.7	0.0	60.6	66.0	61.9	71.3	65.2
18.	NPC (MW)	317.0	317.0	317.0	317.0	317.0	317.0	317.0
19.	ANOHR Equation	10^6 / AKW * [654.55 - 35.22 * JAN - 46.17 * MAR - 35.64 * OCT] + 4,263 + 0.01390 * LSRF / AKW						

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	CRIST 7	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar '98	Total
1.	EAF (%)	81.9	87.9	33.4	75.5	41.1	69.0	65.1
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	619.8	606.3	257.9	600.2	278.2	529.3	2891.7
4.	RSH	0.0	43.5	0.0	0.0	0.0	0.0	43.5
5.	UH	125.2	70.2	486.1	143.8	393.8	214.7	433.8
6.	POH	0.0	48.0	439.6	0.0	0.0	144.0	631.6
7.	FOH	0.8	0.0	46.5	48.8	393.8	70.7	560.6
8.	MOH	124.4	22.2	0.0	95.0	0.0	0.0	241.6
9.	PFOH	73.2	77.1	16.0	213.1	21.8	83.0	484.2
10.	LR pf (MW)	67.2	58.6	285.2	91.0	51.3	95.1	87.6
11.	PMOH	0.0	204.1	0.0	0.0	0.0	0.0	204.1
12.	LR pm (MW)	0.0	19.0	0.0	0.0	0.0	0.0	19.0
13.	NSC (MW)	504.0	504.0	504.0	504.0	504.0	504.0	504.0
14.	Oper MBtu	2361155	2148812	691666	2284883	1113612	2247125	10847253
15.	Net Gen (MWH)	230963	208035	65575	219958	110480	222863	1057874
16.	ANOHR (Btu/KWH)	10223	10329	10548	10388	10080	10083	10254
17.	NOF %	73.9	68.1	50.4	72.7	78.8	83.5	72.6
18.	NPC (MW)	504.0	504.0	504.0	504.0	504.0	504.0	504.0
19.	ANOHR Equation	10^6 / AKW * [252.95 + 56.09 * JUL + 46.37 * AUG] + 9,712						

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	SMITH 1	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar '98	Total
1.	EAF (%)	77.4	81.8	98.8	99.4	99.7	96.1	92.1
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	576.4	694.4	744.0	744.0	672.0	719.0	4149.8
4.	RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.	UH	168.6	25.6	0.0	0.0	0.0	25.0	219.2
6.	POH	168.6	25.6	0.0	0.0	0.0	0.0	194.2
7.	FOH	0.0	0.0	0.0	0.0	0.0	25.0	25.0
8.	MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9.	PFOH	0.0	322.8	179.6	27.5	53.2	6.7	589.8
10.	LR pf (MW)	0.0	52.6	7.9	27.1	6.8	102.7	34.2
11.	PMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12.	LR pm (MW)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13.	NSC (MW)	161.0	161.0	161.0	161.0	161.0	161.0	161.0
14.	Oper MBtu	844066	876259	1052424	995174	878698	1010167	5656788
15.	Net Gen (MWH)	82710	84859	102245	96191	84402	98008	548415
16.	ANOHR (Btu/KWH)	10205	10326	10293	10346	10411	10307	10315
17.	NOF %	89.1	75.9	85.4	80.3	78.0	84.7	82.1
18.	NPC (MW)	161.0	161.0	161.0	161.0	161.0	161.0	161.0
19.	ANOHR Equation	10^6 / AKW * [66.85 * 18.60 * JAN + 12.96 * FEB + 15.65 * MAR + 22.26 * APR] + 9,758						

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	SMITH 2	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar '98	Total
1.	EAF (%)	100.0	96.8	84.4	93.6	96.0	0.0	78.1
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	745.0	696.7	554.5	714.2	645.7	0.0	3356.1
4.	RSH	0.0	0.0	73.8	0.0	0.0	0.0	73.8
5.	UH	0.0	23.3	115.7	29.8	26.3	744.0	939.1
6.	POH	0.0	0.0	0.0	0.0	26.3	744.0	770.3
7.	FOH	0.0	23.3	115.7	29.8	0.0	0.0	168.8
8.	MOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9.	PFOH	0.0	0.0	0.0	233.2	5.1	0.0	238.3
10.	LR pf (MW)	0.0	0.0	0.0	14.5	15.9	0.0	14.5
11.	PMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12.	LR pm (MW)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13.	NSC (MW)	191.0	191.0	191.0	191.0	191.0	191.0	191.0
14.	Oper MBtu	1217179	1116262	869453	1160113	1104831	0	5467838
15.	Net Gen (MWH)	121509	110954	86253	114725	109765	0	543206
16.	ANOHR (Btu/KWH)	10017	10061	10080	10112	10065	0	10066
17.	NOF %	85.4	83.4	81.4	84.1	89.0	0.0	84.7
18.	NPC (MW)	191.0	191.0	191.0	191.0	191.0	191.0	191.0
19.	ANOHR Equation	10^6 / AKW * [-4.92 * 14.46 * MAR + 12.91 * APR + 17.84 * JUL + 24.13 * AUG - 15.09 * NOV] + 10,366						

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	DANIEL 1	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar 98	Total
1.	EAF (%)	67.2	90.2	88.0	90.8	19.9	39.2	66.5
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	537.4	660.4	676.4	744.0	143.9	296.2	3058.3
4.	RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.	UH	207.6	59.6	67.6	0.0	528.1	447.8	1310.7
6.	POH	184.6	0.0	0.0	0.0	528.1	447.8	1160.5
7.	FOH	0.0	14.8	67.6	0.0	0.0	0.0	82.4
8.	MOH	23.0	44.8	0.0	0.0	0.0	0.0	67.8
9.	PFOH	399.9	142.4	399.8	713.8	132.9	25.6	1814.4
10.	LR pf (MW)	41.5	35.0	24.2	43.9	36.0	86.6	38.4
11.	PMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12.	LR pm (MW)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13.	NSC (MW)	450.0	450.0	450.0	458.0	458.0	458.0	454.0
14.	Oper MBtu	2100170	2684324	2636752	2653200	527623	1105452	11707561
15.	Net Gen (MWH)	196212	256834	248770	250230	49801	105681	1107528
16.	ANOHR (Btu/KWH)	10704	10452	10599	10603	10595	10461	10571
17.	NOF %	81.1	86.4	81.7	73.4	75.6	77.9	79.8
18.	NPC (MW)	450.0	450.0	450.0	458.0	458.0	458.0	454.0
19.	ANOHR Equation	10^6 / AKW * [-115.93]						
		+ 12,398 - 0.00411 * LSRF / AKW						

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ACTUAL UNIT PERFORMANCE DATA

GULF POWER COMPANY

PERIOD OF: October 1997 - March 1998

	DANIEL 2	Oct '97	Nov '97	Dec '97	Jan '98	Feb '98	Mar '98	Total
1.	EAF (%)	65.4	89.9	96.1	78.2	97.6	80.6	84.4
2.	PH	745.0	720.0	744.0	744.0	672.0	744.0	4369.0
3.	SH	501.5	665.2	744.0	620.3	672.0	648.3	3851.3
4.	RSH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5.	UH	243.5	54.8	0.0	123.7	0.0	95.7	517.7
6.	POH	205.9	0.0	0.0	0.0	0.0	0.0	205.9
7.	FOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8.	MOH	37.6	54.8	0.0	123.7	0.0	95.7	311.8
9.	PFOH	159.1	104.3	377.9	405.2	324.7	510.5	1881.7
10.	LR pf (MW)	42.9	81.5	36.8	45.0	23.8	45.4	41.6
11.	PMOH	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12.	LR pm (MW)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13.	NSC (MW)	477.0	477.0	477.0	477.0	477.0	477.0	477.0
14.	Oper MBtu	2164625	2906812	3255709	2558729	2868640	2676909	16431424
15.	Net Gen (MWH)	213696	286336	319618	252186	282447	262469	1616752
16.	ANOHR (Btu/KWH)	10129	10152	10186	10146	10156	10199	10163
17.	NOF %	89.3	90.2	90.1	85.2	88.1	84.9	88.0
18.	NPC (MW)	477.0	477.0	477.0	477.0	477.0	477.0	477.0

19.	ANOHR Equation	10^6 / AKW * [74.15] + 11,439 - 0.00339 * LSRF / AKW

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Planned Outage Schedules (Actual)

Period of: October 1997 - March 1998

Critical path bar charts of actual work activity performed during major planned outages are not shown here since corresponding bar charts of forecast work activity were not provided earlier in conformance with agreement with Staff to avoid the premature production of charts prior to their normal course of development. Forecast and actual critical path bar charts are developed for each planned outage and, per agreement with Staff, these charts will be provided on request.