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May 19, 1998



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,

A handwritten signature in cursive script that reads "Susan D. Cranmer".

Susan D. Cranmer
Assistant Secretary and Assistant Treasurer

lw

Enclosures

DOCUMENT NUMBER-DATE

05605 MAY 20 88

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. 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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ORIGINAL

REVISED SCHEDULES A5

SEPTEMBER 1997 - MARCH 1998

DOCUMENT NUMBER-DATE

05605 MAY 20 88

FPSC-RECORDS/REPORTING

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: MARCH 1998

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)	0	0	0	NA	31,039	0	31,039	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	13.60	NA	NA	NA
8 AMOUNT (\$)	0	0	0	NA	422,250	0	422,250	NA
9 ENDING INVENTORY								
10 UNITS (BBL)	0	31,039	(31,039)	(100.00)	0	31,039	(31,039)	(100.00)
11 UNIT COST (\$/BBL)	NA	13.60	NA	NA	NA	13.60	NA	NA
12 AMOUNT (\$)	0	422,250	(422,250)	(100.00)	0	422,250	(422,250)	(100.00)
14 DAYS SUPPLY	0	7	-7	(100.00)				
LIGHT OIL								
15 PURCHASES								
16 UNITS (BBL)	2,538	1,198	1,340	111.85	9,438	8,210	1,228	14.96
17 UNIT COST (\$/BBL)	20.15	22.33	(2.18)	(9.76)	23.48	22.15	1.33	6.00
18 AMOUNT (\$)	51,153	26,757	24,396	91.18	221,624	181,813	39,811	21.90
20 BURNED								
21 UNITS (BBL)	1,283	1,159	124	10.70	9,389	7,971	1,418	17.79
22 UNIT COST (\$/BBL)	3.41	22.36	(18.95)	(84.75)	25.19	22.31	2.88	12.91
23 AMOUNT (\$)	4,379	25,912	(21,533)	(83.10)	236,462	177,855	58,607	32.95
24 ENDING INVENTORY								
25 UNITS (BBL)	91,330	6,730	84,600	1,257.06	91,330	6,730	84,600	1,257.06
26 UNIT COST (\$/BBL)	0.79	17.82	(17.03)	(95.57)	0.79	17.82	(17.03)	(95.57)
27 AMOUNT (\$)	71,869	119,897	(48,028)	(40.06)	71,869	119,897	(48,028)	(40.06)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES								
31 UNITS (TONS)	421,109	362,981	58,128	16.01	2,221,804	2,075,140	146,664	7.07
32 UNIT COST (\$/TON)	34.23	34.34	(0.11)	(0.32)	36.22	37.23	0.99	2.66
33 AMOUNT (\$)	14,414,741	12,463,617	1,951,124	15.65	84,920,838	77,263,015	7,657,823	9.91
34 BURNED								
35 UNITS (TONS)	338,990	302,439	36,551	12.09	2,100,945	2,010,220	90,725	4.51
36 UNIT COST (\$/TON)	38.39	40.16	(1.77)	(4.41)	38.88	39.57	(0.69)	(1.74)
37 AMOUNT (\$)	13,012,179	12,144,475	867,704	7.14	81,892,370	79,550,803	2,341,567	2.69
38 ENDING INVENTORY								
39 UNITS (TONS)	426,229	769,639	(343,410)	(44.62)	426,229	769,639	(343,410)	(44.62)
40 UNIT COST (\$/TON)	33.30	36.32	(3.02)	(8.31)	33.30	36.32	(3.02)	(8.31)
41 AMOUNT (\$)	14,194,609	27,953,283	(13,758,674)	(49.22)	14,194,609	27,953,283	(13,758,674)	(49.22)
43 DAYS SUPPLY	19	34	(15)	(44.12)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained)								
44 PURCHASES								
45 UNITS (MMBTU)	804,093	1,157,360	(353,267)	(30.52)	5,404,681	6,031,099	(626,418)	(10.39)
46 UNIT COST (\$/MMBTU)	1.77	1.70	0.07	4.12	1.84	1.76	0.08	4.55
47 AMOUNT (\$)	1,426,461	1,971,529	(545,068)	(27.65)	9,959,088	10,631,986	(672,898)	(6.33)
48 BURNED								
49 UNITS (MMBTU)	882,287	1,121,398	(239,111)	(21.32)	5,271,276	6,149,359	(878,083)	(14.28)
50 UNIT COST (\$/MMBTU)	1.83	1.75	0.08	4.57	1.87	1.77	0.10	5.65
51 AMOUNT (\$)	1,611,200	1,957,038	(345,838)	(17.67)	9,879,724	10,873,888	(994,164)	(9.14)
52 ENDING INVENTORY								
53 UNITS (MMBTU)	1,603,044	1,361,388	241,656	17.75	1,603,044	1,361,388	241,656	17.75
54 UNIT COST (\$/MMBTU)	1.83	1.75	0.08	4.57	1.83	1.75	0.08	4.57
55 AMOUNT (\$)	2,927,421	2,376,018	551,403	23.21	2,927,421	2,376,018	551,403	23.21
57 DAYS SUPPLY	36	31	5	16.13				
GAS								
58 PURCHASES								
59 UNITS (MCF)	20,165	1,222	18,943	1,550.16	45,812	43,399	2,413	5.10
60 UNIT COST (\$/MCF)	2.99	2.33	0.66	28.33	4.93	3.81	1.12	29.40
61 AMOUNT (\$)	60,310	2,849	57,461	2,016.88	224,648	165,203	59,445	35.98
62 BURNED								
63 UNITS (MCF)	56,482	1,222	55,240	4,520.46	37,032	43,399	(6,367)	(14.67)
64 UNIT COST (\$/MCF)	3.57	2.33	1.24	53.22	4.71	3.81	0.90	23.62
65 AMOUNT (\$)	201,827	2,849	198,978	6,984.13	174,402	165,203	9,199	5.57
66 ENDING INVENTORY								
67 UNITS (MCF)	15,032	0	15,032	100.00	15,032	0	15,032	100.00
68 UNIT COST (\$/MCF)	4.25	NA	NA	NA	4.25	NA	NA	NA
69 AMOUNT (\$)	63,827	0	63,827	100.00	63,827	0	63,827	100.00
OTHER - C.T. OIL								
70 PURCHASES								
71 UNITS (BBL)	0	0	0.00	NA	188	7	181.00	2,585.71
72 UNIT COST (\$/BBL)	NA	NA	NA	NA	24.99	22.57	2.42	10.72
73 AMOUNT (\$)	0	0	0	NA	4,699	158	4,541	2,874.05
74 BURNED								
75 UNITS (BBL)	677	0	677	NA	961	7	974	13,914.29
76 UNIT COST (\$/BBL)	27.55	NA	NA	NA	27.53	23.57	3.96	16.80
77 AMOUNT (\$)	18,651	0	18,651	NA	27,008	165	26,843	16,266.48
78 ENDING INVENTORY								
79 UNITS (BBL)	1,536	2,871	(1,335)	(46.50)	1,536	2,871	(1,335)	(46.50)
80 UNIT COST (\$/BBL)	27.59	24.22	3.37	13.91	27.59	24.22	3.37	13.91
81 AMOUNT (\$)	42,378	69,524	(27,146)	(39.05)	42,378	69,524	(27,146)	(39.05)
82 DAYS SUPPLY	19	36	(17)	(47.22)				

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 1998

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)	0	0	0	NA	31,039	0	31,039	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	13.60	NA	NA	NA
8 AMOUNT (\$)	0	0	0	NA	422,250	0	422,250	NA
9 ENDING INVENTORY								
10 UNITS (BBL)	0	31,039	(31,039)	(100.00)	0	31,039	(31,039)	(100.00)
11 UNIT COST (\$/BBL)	NA	13.60	NA	NA	NA	13.60	NA	NA
12 AMOUNT (\$)	0	422,250	(422,250)	(100.00)	0	422,250	(422,250)	(100.00)
14 DAYS SUPPLY	0	7	-7	(100.00)				
LIGHT OIL								
15 PURCHASES								
16 UNITS (BBL)	130	1,368	(1,238)	(90.50)	6,900	7,012	(112)	(1.60)
17 UNIT COST (\$/BBL)	19.55	22.48	(2.93)	(13.03)	24.71	22.11	2.60	11.76
18 AMOUNT (\$)	2,542	30,759	(28,217)	(91.74)	170,471	155,056	15,415	9.94
20 BURNED								
21 UNITS (BBL)	549	1,328	(779)	(58.66)	8,106	6,812	1,294	19.00
22 UNIT COST (\$/BBL)	24.80	22.46	2.34	10.42	25.26	22.31	2.95	13.22
23 AMOUNT (\$)	13,617	29,833	(16,216)	(54.36)	204,769	151,943	52,826	34.77
24 ENDING INVENTORY								
25 UNITS (BBL)	3,124	6,690	(3,566)	(53.30)	3,124	6,690	(3,566)	(53.30)
26 UNIT COST (\$/BBL)	23.01	17.80	5.21	29.27	23.01	17.80	5.21	29.27
27 AMOUNT (\$)	71,869	119,052	(47,183)	(39.63)	71,869	119,052	(47,183)	(39.63)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES								
31 UNITS (TONS)	362,310	343,755	18,555	5.40	1,800,695	1,712,159	88,536	5.17
32 UNIT COST (\$/TON)	40.83	34.63	6.20	17.90	39.15	37.85	1.30	3.43
33 AMOUNT (\$)	14,793,726	11,905,875	2,887,851	24.26	70,506,097	64,799,398	5,706,699	8.81
34 BURNED								
35 UNITS (TONS)	296,621	352,937	(56,316)	(15.96)	1,761,955	1,707,781	54,174	3.17
36 UNIT COST (\$/TON)	40.65	39.27	1.38	3.51	38.98	39.47	(0.49)	(1.24)
37 AMOUNT (\$)	12,058,406	13,861,035	(1,802,629)	(13.01)	68,680,191	67,406,328	1,273,863	1.89
38 ENDING INVENTORY								
39 UNITS (TONS)	344,110	709,097	(364,987)	(51.47)	344,110	709,097	(364,987)	(51.47)
40 UNIT COST (\$/TON)	37.17	38.97	(1.80)	(4.62)	37.17	38.97	(1.80)	(4.62)
41 AMOUNT (\$)	12,792,047	27,634,141	(14,842,094)	(53.71)	12,792,047	27,634,141	(14,842,094)	(53.71)
43 DAYS SUPPLY	15	31	(16)	(51.61)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only, no inventory of tons is maintained)								
44 PURCHASES								
45 UNITS (MMBTU)	934,784	814,210	120,574	14.81	4,600,588	4,873,739	(273,151)	(5.60)
46 UNIT COST (\$/MMBTU)	1.89	1.79	0.10	5.59	1.85	1.78	0.07	3.93
47 AMOUNT (\$)	1,765,229	1,458,006	307,223	21.07	8,532,627	8,660,457	(127,830)	(1.48)
48 BURNED								
49 UNITS (MMBTU)	670,883	1,002,013	(331,130)	(33.05)	4,368,989	5,027,961	(658,972)	(12.71)
50 UNIT COST (\$/MMBTU)	1.85	1.78	0.07	3.93	1.88	1.77	0.11	6.21
51 AMOUNT (\$)	1,241,661	1,785,968	(544,107)	(30.47)	8,268,524	8,916,650	(648,326)	(7.27)
52 ENDING INVENTORY								
53 UNITS (MMBTU)	1,681,238	1,325,426	355,812	26.85	1,681,238	1,325,426	355,812	26.85
54 UNIT COST (\$/MMBTU)	1.85	1.78	0.07	3.93	1.85	1.78	0.07	3.93
55 AMOUNT (\$)	3,112,160	2,361,527	750,633	31.79	3,112,160	2,361,527	750,633	31.79
57 DAYS SUPPLY	38	30	8	26.67				
GAS								
58 PURCHASES								
59 UNITS (MCF)	557	6	551	9,183.33	25,447	42,177	(16,730)	(39.67)
60 UNIT COST (\$/MCF)	39.24	3.83	35.41	924.54	6.46	3.85	2.61	67.79
61 AMOUNT (\$)	21,859	23	21,836	94,939.13	164,338	162,354	1,984	1.22
62 BURNED								
63 UNITS (MCF)	680	6	674	11,233.33	(19,430)	42,177	(61,607)	(146.07)
64 UNIT COST (\$/MCF)	11.63	3.83	7.80	203.66	1.41	3.85	(2.44)	(63.36)
65 AMOUNT (\$)	7,909	23	7,886	34,286.96	(27,425)	162,354	(189,779)	(118.89)
66 ENDING INVENTORY								
67 UNITS (MCF)	51,329	0	51,329	100.00	51,329	0	51,329	100.00
68 UNIT COST (\$/MCF)	4.00	NA	NA	NA	4.00	NA	NA	NA
69 AMOUNT (\$)	205,344	0	205,344	100.00	205,344	0	205,344	100.00
OTHER - C.T. OIL								
70 PURCHASES								
71 UNITS (BBL)	0	0	0.00	NA	188	7	181.00	2,585.71
72 UNIT COST (\$/BBL)	NA	NA	NA	NA	24.99	22.57	2.42	10.72
73 AMOUNT (\$)	0	0	0	NA	4,699	158	4,541	2,874.05
74 BURNED								
75 UNITS (BBL)	147	0	147	NA	304	7	297	4,242.86
76 UNIT COST (\$/BBL)	27.47	NA	NA	NA	27.49	23.57	3.92	16.63
77 AMOUNT (\$)	4,038	0	4,038	NA	8,357	165	8,192	4,964.85
78 ENDING INVENTORY								
79 UNITS (BBL)	2,213	2,871	(658)	(22.92)	2,213	2,871	(658)	(22.92)
80 UNIT COST (\$/BBL)	27.58	24.22	3.36	13.87	27.58	24.22	3.36	13.87
81 AMOUNT (\$)	61,029	69,524	(8,495)	(12.22)	61,029	69,524	(8,495)	(12.22)
82 DAYS SUPPLY	28	36	(8)	(22.22)				

SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 1998

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)	0	0	0	NA	31,039	0	31,039	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	13.60	NA	NA	NA
8 AMOUNT (\$)	0	0	0	NA	422,250	0	422,250	NA
9 ENDING INVENTORY								
10 UNITS (BBL)	0	31,039	(31,039)	(100.00)	0	31,039	(31,039)	(100.00)
11 UNIT COST (\$/BBL)	NA	13.60	NA	NA	NA	13.60	NA	NA
12 AMOUNT (\$)	0	422,250	(422,250)	(100.00)	0	422,250	(422,250)	(100.00)
14 DAYS SUPPLY	0	7	-7	(100.00)				
LIGHT OIL								
PURCHASES								
16 UNITS (BBL)	1,719	1,411	308	21.83	6,770	5,644	1,126	19.95
17 UNIT COST (\$/BBL)	22.62	22.48	0.14	0.62	24.80	22.02	2.78	12.62
18 AMOUNT (\$)	38,879	31,714	7,165	22.59	167,929	124,297	43,632	35.10
20 BURNED								
21 UNITS (BBL)	1,510	1,371	139	10.14	7,557	5,484	2,073	37.80
22 UNIT COST (\$/BBL)	25.16	22.36	2.80	12.52	25.29	22.27	3.02	13.56
23 AMOUNT (\$)	37,991	30,649	7,342	23.96	191,152	122,110	69,042	56.54
24 ENDING INVENTORY								
25 UNITS (BBL)	3,543	6,651	(3,108)	(46.73)	3,543	6,651	(3,108)	(46.73)
26 UNIT COST (\$/BBL)	23.41	17.76	5.65	31.81	23.41	17.76	5.65	31.81
27 AMOUNT (\$)	82,944	118,126	(35,182)	(29.78)	82,944	118,126	(35,182)	(29.78)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
PURCHASES								
31 UNITS (TONS)	349,438	280,040	69,398	24.78	1,438,365	1,368,404	69,961	5.11
32 UNIT COST (\$/TON)	40.32	36.22	4.10	11.32	38.73	38.65	0.08	0.21
33 AMOUNT (\$)	14,088,712	10,141,711	3,947,001	38.92	55,712,371	52,893,523	2,818,848	5.33
34 BURNED								
35 UNITS (TONS)	410,682	378,734	31,948	8.44	1,465,334	1,354,844	110,490	8.16
36 UNIT COST (\$/TON)	38.87	39.81	(0.74)	(1.87)	38.64	39.52	(0.88)	(2.23)
37 AMOUNT (\$)	15,962,626	15,001,446	961,180	6.41	56,621,785	53,545,293	3,076,492	5.75
38 ENDING INVENTORY								
39 UNITS (TONS)	278,421	718,279	(439,858)	(61.24)	278,421	718,279	(439,858)	(61.24)
40 UNIT COST (\$/TON)	36.12	41.19	(5.07)	(12.31)	36.12	41.19	(5.07)	(12.31)
41 AMOUNT (\$)	10,056,727	29,589,301	(19,532,574)	(68.01)	10,056,727	29,589,301	(19,532,574)	(68.01)
43 DAYS SUPPLY	12	31	(19)	(61.29)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only, no inventory of tons is maintained)								
PURCHASES								
44 UNITS (MMBTU)	1,155,697	833,707	321,990	38.62	3,665,804	4,059,529	(393,725)	(9.70)
46 UNIT COST (\$/MMBTU)	1.79	1.78	0.01	0.56	1.85	1.77	0.08	4.52
47 AMOUNT (\$)	2,072,293	1,487,852	584,441	39.28	6,767,396	7,202,451	(435,053)	(6.04)
48 BURNED								
49 UNITS (MMBTU)	631,634	942,515	(310,881)	(32.98)	3,718,106	4,025,948	(307,842)	(7.65)
50 UNIT COST (\$/MMBTU)	1.83	1.78	0.05	2.81	1.89	1.77	0.12	6.78
51 AMOUNT (\$)	1,154,140	1,675,260	(521,120)	(31.11)	7,026,643	7,130,862	(104,219)	(1.46)
52 ENDING INVENTORY								
53 UNITS (MMBTU)	1,417,337	1,513,229	(95,892)	(6.34)	1,417,337	1,513,229	(95,892)	(6.34)
54 UNIT COST (\$/MMBTU)	1.83	1.78	0.05	2.81	1.83	1.78	0.05	2.81
55 AMOUNT (\$)	2,588,812	2,689,509	(100,697)	(3.74)	2,588,812	2,689,509	(100,697)	(3.74)
57 DAYS SUPPLY	32	34	(2)	(5.88)				
GAS								
PURCHASES								
59 UNITS (MCF)	3,495	42,147	(38,652)	(91.71)	24,890	42,171	(17,281)	(40.96)
60 UNIT COST (\$/MCF)	1.08	3.85	(2.77)	(71.95)	5.72	3.85	1.87	48.57
61 AMOUNT (\$)	3,785	162,270	(158,485)	(97.67)	142,479	162,331	(19,852)	(12.23)
62 BURNED								
63 UNITS (MCF)	3,495	42,147	(38,652)	(91.71)	(20,110)	42,171	(62,281)	(147.69)
64 UNIT COST (\$/MCF)	0.95	3.85	(2.90)	(75.32)	1.78	3.85	(2.09)	(54.29)
65 AMOUNT (\$)	3,336	162,270	(158,934)	(97.94)	(35,334)	162,331	(197,665)	(121.77)
66 ENDING INVENTORY								
67 UNITS (MCF)	51,452	0	51,452	100.00	51,452	0	51,452	100.00
68 UNIT COST (\$/MCF)	3.72	NA	NA	NA	3.72	NA	NA	NA
69 AMOUNT (\$)	191,394	0	191,394	100.00	191,394	0	191,394	100.00
OTHER - C. T. OIL								
PURCHASES								
71 UNITS (BBL)	0	7	(7.00)	(100.00)	188	7	181.00	2,585.71
72 UNIT COST (\$/BBL)	NA	22.57	NA	NA	24.99	22.57	2.42	10.72
73 AMOUNT (\$)	0	158	(158)	(100.00)	4,699	158	4,541	2,874.05
74 BURNED								
75 UNITS (BBL)	65	7	58	828.57	157	7	150	2,142.86
76 UNIT COST (\$/BBL)	27.71	23.57	4.14	17.56	27.51	23.57	3.94	16.72
77 AMOUNT (\$)	1,801	165	1,636	901.52	4,319	165	4,154	2,517.58
78 ENDING INVENTORY								
79 UNITS (BBL)	2,360	2,871	(511)	(17.80)	2,360	2,871	(511)	(17.80)
80 UNIT COST (\$/BBL)	27.57	24.22	3.35	13.83	27.57	24.22	3.35	13.83
81 AMOUNT (\$)	65,067	69,524	(4,457)	(6.41)	65,067	69,524	(4,457)	(6.41)
82 DAYS SUPPLY	30	36	(6)	(16.67)				

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

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)	31,039	0	31,039	NA	31,039	0	31,039	NA
7 UNIT COST (\$/BBL)	13.60	NA	NA	NA	13.60	NA	NA	NA
8 AMOUNT (\$)	422,250	0	422,250	NA	422,250	0	422,250	NA
9 ENDING INVENTORY								
10 UNITS (BBL)	0	31,039	(31,039)	(100.00)	0	31,039	(31,039)	(100.00)
11 UNIT COST (\$/BBL)	NA	13.60	NA	NA	NA	13.60	NA	NA
12 AMOUNT (\$)	0	422,250	(422,250)	(100.00)	0	422,250	(422,250)	(100.00)
14 DAYS SUPPLY	0	7	-7	(100.00)				
LIGHT OIL								
15 PURCHASES								
16 UNITS (BBL)	1,149	1,411	(262)	(18.57)	5,051	4,233	818	19.32
17 UNIT COST (\$/BBL)	25.15	21.87	3.28	15.00	25.55	21.87	3.68	16.83
18 AMOUNT (\$)	28,901	30,856	(1,955)	(6.34)	129,050	92,583	36,467	39.39
20 BURNED								
21 UNITS (BBL)	1,975	1,371	604	44.06	6,047	4,113	1,934	47.02
22 UNIT COST (\$/BBL)	26.22	22.20	4.02	18.11	25.33	22.24	3.09	13.89
23 AMOUNT (\$)	51,782	30,436	21,346	70.13	153,161	91,461	61,700	67.46
24 ENDING INVENTORY								
25 UNITS (BBL)	3,334	6,611	(3,277)	(49.57)	3,334	6,611	(3,277)	(49.57)
26 UNIT COST (\$/BBL)	24.61	17.71	6.90	38.96	24.61	17.71	6.90	38.96
27 AMOUNT (\$)	82,056	117,061	(35,005)	(29.90)	82,056	117,061	(35,005)	(29.90)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES								
31 UNITS (TONS)	431,172	342,007	89,165	26.07	1,088,946	1,088,364	582	0.05
32 UNIT COST (\$/TON)	30.79	38.49	(7.70)	(20.01)	38.22	39.28	(1.06)	(2.70)
33 AMOUNT (\$)	13,277,291	13,163,271	114,020	0.87	41,623,659	42,751,812	(1,128,153)	(2.64)
34 BURNED								
35 UNITS (TONS)	344,486	337,415	7,071	2.10	1,054,652	978,110	78,542	8.05
36 UNIT COST (\$/TON)	34.32	39.23	(4.91)	(12.52)	38.55	39.49	(0.94)	(2.38)
37 AMOUNT (\$)	11,821,715	13,237,742	(1,416,027)	(10.70)	40,659,159	38,543,847	2,115,312	5.49
38 ENDING INVENTORY								
39 UNITS (TONS)	339,665	816,973	(477,308)	(58.42)	339,665	816,973	(477,308)	(58.42)
40 UNIT COST (\$/TON)	35.12	42.17	(7.05)	(16.72)	35.12	42.17	(7.05)	(16.72)
41 AMOUNT (\$)	11,930,641	34,449,036	(22,518,395)	(65.37)	11,930,641	34,449,036	(22,518,395)	(65.37)
43 DAYS SUPPLY	15	36	(21)	(58.33)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only, no inventory of tons is maintained)								
44 PURCHASES								
45 UNITS (MMBTU)	825,050	941,624	(116,574)	(12.38)	2,510,107	3,225,822	(715,715)	(22.19)
46 UNIT COST (\$/MMBTU)	1.81	1.78	0.03	1.69	1.87	1.77	0.10	5.65
47 AMOUNT (\$)	1,496,156	1,674,505	(178,349)	(10.65)	4,695,105	5,714,599	(1,019,494)	(17.84)
48 BURNED								
49 UNITS (MMBTU)	1,008,173	1,046,406	(38,233)	(3.65)	3,086,472	3,083,433	3,039	0.10
50 UNIT COST (\$/MMBTU)	1.87	1.77	0.10	5.65	1.90	1.77	0.13	7.34
51 AMOUNT (\$)	1,885,550	1,856,504	29,046	1.56	5,872,503	5,455,602	416,901	7.64
52 ENDING INVENTORY								
53 UNITS (MMBTU)	893,274	1,622,037	(728,763)	(44.93)	893,274	1,622,037	(728,763)	(44.93)
54 UNIT COST (\$/MMBTU)	1.87	1.77	0.10	5.65	1.87	1.77	0.10	5.65
55 AMOUNT (\$)	1,670,859	2,876,917	(1,206,258)	(41.93)	1,670,859	2,876,917	(1,206,258)	(41.93)
57 DAYS SUPPLY	20	37	(17)	(45.95)				
GAS								
58 PURCHASES								
59 UNITS (MCF)	64,144	8	64,136	801,700.00	21,395	24	21,371	89,045.83
60 UNIT COST (\$/MCF)	3.19	2.63	0.56	21.29	6.48	2.54	3.94	155.12
61 AMOUNT (\$)	204,317	21	204,296	972,838.10	138,694	61	138,633	227,267.21
62 BURNED								
63 UNITS (MCF)	19,144	8	19,136	239,200.00	(23,605)	24	(23,629)	(98,454.17)
64 UNIT COST (\$/MCF)	2.85	2.63	0.22	8.37	1.64	2.54	(0.90)	(35.43)
65 AMOUNT (\$)	54,467	21	54,446	259,266.67	(38,670)	61	(38,731)	(63,493.44)
66 ENDING INVENTORY								
67 UNITS (MCF)	51,452	0	51,452	100.00	51,452	0	51,452	100.00
68 UNIT COST (\$/MCF)	3.71	NA	NA	NA	3.71	NA	NA	NA
69 AMOUNT (\$)	190,945	0	190,945	100.00	190,945	0	190,945	100.00
OTHER - C.T. OIL								
70 PURCHASES								
71 UNITS (BBL)	0	0	0.00	NA	188	0	188.00	NA
72 UNIT COST (\$/BBL)	NA	NA	NA	NA	24.99	NA	NA	NA
73 AMOUNT (\$)	0	0	0	NA	4,699	0	4,699	NA
74 BURNED								
75 UNITS (BBL)	0	0	0	NA	92	0	92	NA
76 UNIT COST (\$/BBL)	NA	NA	NA	NA	27.37	NA	NA	NA
77 AMOUNT (\$)	0	0	0	NA	2,518	0	2,518	NA
78 ENDING INVENTORY								
79 UNITS (BBL)	2,425	2,871	(446)	(15.53)	2,425	2,871	(446)	(15.53)
80 UNIT COST (\$/BBL)	27.57	24.22	3.35	13.83	27.57	24.22	3.35	13.83
81 AMOUNT (\$)	66,868	69,531	(2,663)	(3.83)	66,868	69,531	(2,663)	(3.83)
82 DAYS SUPPLY	30	36	(6)	(16.67)				

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

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)		0	0	NA	0	0	0	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
8 AMOUNT (\$)		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)	1,921	1,411	510	36.14	3,902	2,822	1,080	38.27
17 UNIT COST (\$/BBL)	25.44	21.87	3.57	16.32	25.67	21.87	3.80	17.38
18 AMOUNT (\$)	48,863	30,865	17,998	58.31	100,149	61,727	38,422	62.25
20 BURNED								
21 UNITS (BBL)	1,728	1,371	357	28.04	4,072	2,742	1,330	48.50
22 UNIT COST (\$/BBL)	25.45	22.23	3.22	14.48	24.90	22.26	2.64	11.86
23 AMOUNT (\$)	43,984	30,484	13,500	44.29	101,379	61,025	40,354	66.13
24 ENDING INVENTORY								
25 UNITS (BBL)	4,160	6,571	(2,411)	(36.69)	4,160	6,571	(2,411)	(36.69)
26 UNIT COST (\$/BBL)	25.23	17.75	7.48	42.14	25.23	17.75	7.48	42.14
27 AMOUNT (\$)	104,937	116,641	(11,704)	(10.03)	104,937	116,641	(11,704)	(10.03)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES								
31 UNITS (TONS)	356,718	340,525	16,193	4.76	657,774	746,357	(88,583)	(11.87)
32 UNIT COST (\$/TON)	42.71	36.22	4.49	11.75	43.09	39.64	3.45	8.70
33 AMOUNT (\$)	15,236,597	13,016,558	2,220,039	17.06	28,346,368	29,588,541	(1,242,173)	(4.20)
34 BURNED								
35 UNITS (TONS)	357,963	324,387	33,576	10.35	710,166	638,695	71,471	11.19
36 UNIT COST (\$/TON)	39.52	38.71	0.81	2.09	40.61	39.62	0.99	2.50
37 AMOUNT (\$)	14,147,630	12,555,423	1,592,207	12.68	28,837,444	25,306,105	3,531,339	13.95
38 ENDING INVENTORY								
39 UNITS (TONS)	252,979	812,381	(559,402)	(68.66)	252,979	812,381	(559,402)	(68.66)
40 UNIT COST (\$/TON)	41.41	42.50	(1.09)	(2.56)	41.41	42.50	(1.09)	(2.56)
41 AMOUNT (\$)	10,475,065	34,523,507	(24,048,442)	(69.66)	10,475,065	34,523,507	(24,048,442)	(69.66)
43 DAYS SUPPLY	11	35	(24)	(68.57)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained)								
44 PURCHASES								
45 UNITS (MMBTU)	848,196	1,057,525	(209,329)	(19.79)	1,685,057	2,284,198	(599,141)	(26.23)
46 UNIT COST (\$/MMBTU)	1.90	1.78	0.12	6.74	1.90	1.77	0.13	7.34
47 AMOUNT (\$)	1,611,132	1,886,714	(275,582)	(14.61)	3,198,949	4,040,094	(841,145)	(20.82)
48 BURNED								
49 UNITS (MMBTU)	1,071,247	955,571	115,676	12.11	2,078,299	2,037,027	41,272	2.03
50 UNIT COST (\$/MMBTU)	1.91	1.77	0.14	7.91	1.92	1.77	0.15	8.47
51 AMOUNT (\$)	2,050,198	1,692,697	357,501	21.12	3,986,953	3,599,098	387,855	10.78
52 ENDING INVENTORY								
53 UNITS (MMBTU)	1,076,397	1,726,819	(650,422)	(37.67)	1,076,397	1,726,819	(650,422)	(37.67)
54 UNIT COST (\$/MMBTU)	1.91	1.77	0.14	7.91	1.91	1.77	0.14	7.91
55 AMOUNT (\$)	2,060,053	3,058,916	(998,863)	(32.65)	2,060,053	3,058,916	(998,863)	(32.65)
57 DAYS SUPPLY	24	39	(15)	(38.46)				
GAS								
58 PURCHASES								
59 UNITS (MCF)	195	8	187	2,337.50	(42,749)	16	(42,765)	(267,281.25)
60 UNIT COST (\$/MCF)	142.09	2.63	139.46	5,302.66	1.54	2.50	(0.96)	(38.40)
61 AMOUNT (\$)	27,708	21	27,687	131,842.66	(65,623)	40	(65,663)	(164,157.50)
62 BURNED								
63 UNITS (MCF)	195	8	187	2,337.50	(42,749)	16	(42,765)	(267,281.25)
64 UNIT COST (\$/MCF)	0.99	2.63	(1.64)	(62.36)	2.18	2.50	(0.32)	(12.80)
65 AMOUNT (\$)	194	21	173	823.81	(93,137)	40	(93,177)	(232,942.50)
66 ENDING INVENTORY								
67 UNITS (MCF)	6,452	0	6,452	NA	6,452	0	6,452	100.00
68 UNIT COST (\$/MCF)	6.37	NA	NA	NA	6.37	NA	NA	NA
69 AMOUNT (\$)	41,095	0	41,095	NA	41,095	0	41,095	100.00
OTHER - C. T. L. L.								
70 PURCHASES								
71 UNITS (BBL)	0	0	0.00	NA	188	0	188.00	NA
72 UNIT COST (\$/BBL)	NA	NA	NA	NA	24.99	NA	NA	NA
73 AMOUNT (\$)	0	0	0	NA	4,699	0	4,699	NA
74 BURNED								
75 UNITS (BBL)	92	0	92	NA	92	0	92	NA
76 UNIT COST (\$/BBL)	27.37	NA	NA	NA	27.37	NA	NA	NA
77 AMOUNT (\$)	2,518	0	2,518	NA	2,518	0	2,518	NA
78 ENDING INVENTORY								
79 UNITS (BBL)	2,425	2,871	(446)	(15.53)	2,425	2,871	(446)	(15.53)
80 UNIT COST (\$/BBL)	27.57	24.22	3.35	13.83	27.57	24.22	3.35	13.83
81 AMOUNT (\$)	66,868	69,531	(2,663)	(3.83)	66,868	69,531	(2,663)	(3.83)
82 DAYS SUPPLY	30	36	(6)	(16.67)				

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

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
HEAVY OIL								
1 PURCHASES:								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED:								
6 UNITS (BBL)		0	0	NA	0	0	0	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
8 AMOUNT (\$)		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	66.18	51,286	30,862	20,424	66.18
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	17.80	7.42	41.69	25.22	17.80	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	405,832	(104,776)	(25.82)	301,056	405,832	(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	16,571,983	(3,462,212)	(20.89)	13,109,771	16,571,983	(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)	41.71	40.57	1.14	2.81	41.71	40.57	1.14	2.81
37 AMOUNT (\$)	14,689,814	12,750,682	1,939,132	15.21	14,689,814	12,750,682	1,939,132	15.21
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 (\$)	9,386,098	34,062,372	(24,676,274)	(72.44)	9,386,098	34,062,372	(24,676,274)	(72.44)
43 DAYS SUPPLY	11	35	(24)	(68.57)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained)								
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	2,153,380	(565,563)	(26.26)	1,587,817	2,153,380	(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	1,906,401	30,354	1.59	1,936,755	1,906,401	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	(8)	(21.62)				
GAS								
58 PURCHASES:								
59 UNITS (MCF)	(42,944)	8	(42,952)	(536,900.00)	(42,944)	8	(42,952)	(536,900.00)
60 UNIT COST (\$/MCF)	2.17	2.38	(0.21)	(8.82)	2.17	2.38	(0.21)	(8.82)
61 AMOUNT (\$)	(93,331)	19	(93,350)	(491,315.79)	(93,331)	19	(93,350)	(491,315.79)
62 BURNED:								
63 UNITS (MCF)	(42,944)	8	(42,952)	(536,900.00)	(42,944)	8	(42,952)	(536,900.00)
64 UNIT COST (\$/MCF)	2.17	2.38	(0.21)	(8.82)	2.17	2.38	(0.21)	(8.82)
65 AMOUNT (\$)	(93,331)	19	(93,350)	(491,315.79)	(93,331)	19	(93,350)	(491,315.79)
66 ENDING INVENTORY:								
67 UNITS (MCF)	6,452	0	6,452	NA	6,452	0	6,452	100.00
68 UNIT COST (\$/MCF)	2.10	NA	NA	NA	2.10	NA	NA	NA
69 AMOUNT (\$)	13,561	0	13,561	NA	13,561	0	13,561	100.00
OTHER - C.T. OIL								
70 PURCHASES:								
71 UNITS (BBL)	188	0	188.00	NA	188	0	188.00	NA
72 UNIT COST (\$/BBL)	24.99	NA	NA	NA	24.99	NA	NA	NA
73 AMOUNT (\$)	4,699	0	4,699	NA	4,699	0	4,699	NA
74 BURNED:								
75 UNITS (BBL)	0	0	0	NA	0	0	0	NA
76 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
77 AMOUNT (\$)	0	0	0	NA	0	0	0	NA
78 ENDING INVENTORY:								
79 UNITS (BBL)	2,517	2,871	(354)	(12.33)	2,517	2,871	(354)	(12.33)
80 UNIT COST (\$/BBL)	27.57	24.22	3.35	13.83	27.57	24.22	3.35	13.83
81 AMOUNT (\$)	69,386	69,531	(145)	(0.21)	69,386	69,531	(145)	(0.21)
82 DAYS SUPPLY	31	36	(5)	(13.89)				

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

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
HEAVY OIL								
1 PURCHASES								
2 UNITS (BBL)		0	0	NA	0	0	0	NA
3 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
4 AMOUNT (\$)		0	0	NA	0	0	0	NA
5 BURNED								
6 UNITS (BBL)		0	0	NA	0	0	0	NA
7 UNIT COST (\$/BBL)	NA	NA	NA	NA	NA	NA	NA	NA
8 AMOUNT (\$)		0	0	NA	0	0	0	NA
9 ENDING INVENTORY								
10 UNITS (BBL)	31,039	31,043	(4)	(0.01)	31,039	31,043	(4)	(0.01)
11 UNIT COST (\$/BBL)	13.60	13.60	0.00	0.00	13.60	13.60	0.00	0.00
12 AMOUNT (\$)	422,250	422,301	(51)	(0.01)	422,250	422,301	(51)	(0.01)
14 DAYS SUPPLY	7	7	0	0.00				
LIGHT OIL								
15 PURCHASES								
16 UNITS (BBL)	2,812	1,411	1,401	99.29	11,505	8,467	3,038	35.88
17 UNIT COST (\$/BBL)	22.62	21.87	0.75	3.43	24.02	21.87	2.15	9.83
18 AMOUNT (\$)	63,597	30,858	32,739	106.10	276,395	185,191	91,204	49.25
20 BURNED								
21 UNITS (BBL)	1,564	1,371	193	14.08	11,330	8,228	3,102	37.70
22 UNIT COST (\$/BBL)	23.65	22.26	1.39	6.24	24.73	22.43	2.30	10.25
23 AMOUNT (\$)	36,982	30,518	6,464	21.18	280,151	184,590	95,561	51.77
24 ENDING INVENTORY								
25 UNITS (BBL)	4,330	6,730	(2,400)	(35.66)	4,330	6,730	(2,400)	(35.66)
26 UNIT COST (\$/BBL)	24.52	22.87	1.65	7.21	24.52	22.87	1.65	7.21
27 AMOUNT (\$)	106,167	153,883	(47,716)	(31.01)	106,167	153,883	(47,716)	(31.01)
29 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
30 PURCHASES								
31 UNITS (TONS)	449,518	388,153	61,365	15.81	2,326,325	2,293,840	32,485	1.42
32 UNIT COST (\$/TON)	37.20	39.77	(2.57)	(6.46)	39.89	39.89	0.00	0.00
33 AMOUNT (\$)	16,721,774	15,437,683	1,284,091	8.32	92,806,866	91,510,402	1,296,464	1.42
34 BURNED								
35 UNITS (TONS)	469,465	428,400	41,065	9.59	2,493,073	2,549,360	(56,287)	(2.21)
36 UNIT COST (\$/TON)	39.20	41.67	(2.47)	(5.93)	40.99	40.81	0.18	0.44
37 AMOUNT (\$)	18,404,363	17,849,905	554,458	3.11	102,186,307	104,048,436	(1,862,129)	(1.79)
38 ENDING INVENTORY								
39 UNITS (TONS)	305,371	624,465	(319,094)	(51.10)	305,371	624,465	(319,094)	(51.10)
40 UNIT COST (\$/TON)	35.91	44.14	(8.23)	(18.65)	35.91	44.14	(8.23)	(18.65)
41 AMOUNT (\$)	10,966,141	27,564,621	(16,598,480)	(60.22)	10,966,141	27,564,621	(16,598,480)	(60.22)
43 DAYS SUPPLY	13	27	(14)	(51.85)				
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only, no inventory of tons is maintained)								
44 PURCHASES								
45 UNITS (MMBTU)	864,599	943,898	(79,299)	(8.40)	4,653,374	5,510,309	(856,935)	(15.55)
46 UNIT COST (\$/MMBTU)	2.18	1.77	0.41	23.16	1.87	1.78	0.09	5.06
47 AMOUNT (\$)	1,888,721	1,672,852	215,869	12.90	8,711,536	9,800,701	(1,089,165)	(11.11)
48 BURNED								
49 UNITS (MMBTU)	1,069,495	1,174,794	(105,299)	(8.96)	4,372,289	5,535,650	(1,163,361)	(21.02)
50 UNIT COST (\$/MMBTU)	1.94	1.77	0.17	9.60	1.84	1.78	0.06	3.37
51 AMOUNT (\$)	2,072,608	2,082,377	(9,769)	(0.47)	8,043,473	9,846,222	(1,802,749)	(18.31)
52 ENDING INVENTORY								
53 UNITS (MMBTU)	1,469,639	2,818,543	(1,348,904)	(47.86)	1,469,639	2,818,543	(1,348,904)	(47.86)
54 UNIT COST (\$/MMBTU)	1.94	1.77	0.17	9.60	1.94	1.77	0.17	9.60
55 AMOUNT (\$)	2,848,057	4,996,193	(2,148,136)	(43.00)	2,848,057	4,996,193	(2,148,136)	(43.00)
57 DAYS SUPPLY	33	64	(31)	(48.44)				
GAS								
58 PURCHASES								
59 UNITS (MCF)	157,167	80,729	76,438	100.00	920,450	577,485	342,965	59.39
60 UNIT COST (\$/MCF)	2.68	2.33	0.35	15.02	1.97	2.33	(0.36)	(15.45)
61 AMOUNT (\$)	421,755	188,244	233,511	100.00	1,810,879	1,346,579	464,300	34.48
62 BURNED								
63 UNITS (MCF)	150,715	80,729	69,986	86.69	913,998	577,485	336,513	58.27
64 UNIT COST (\$/MCF)	2.71	2.33	0.38	16.31	1.97	2.33	(0.36)	(15.45)
65 AMOUNT (\$)	408,174	188,244	219,930	116.83	1,797,298	1,346,579	450,719	33.47
66 ENDING INVENTORY								
67 UNITS (MCF)	6,452	0	6,452	NA	6,452	0	6,452	100.00
68 UNIT COST (\$/MCF)	2.10	NA	NA	NA	2.10	NA	NA	NA
69 AMOUNT (\$)	13,561	0	13,561	NA	13,561	0	13,561	100.00
OTHER - C.T. OIL								
70 PURCHASES								
71 UNITS (BBL)	4,050	65	3,985.00	6,130.77	6,405	1,785	4,620.00	258.82
72 UNIT COST (\$/BBL)	27.03	22.78	4.25	18.66	26.70	22.67	4.03	17.78
73 AMOUNT (\$)	109,490	1,481	108,009	7,292.98	171,010	40,471	130,539	322.55
74 BURNED								
75 UNITS (BBL)	562	68	494	726.47	6,920	1,785	5,135	287.68
76 UNIT COST (\$/BBL)	27.74	24.68	3.06	12.40	28.15	24.94	3.21	12.87
77 AMOUNT (\$)	15,598	1,678	13,910	828.96	194,806	44,518	150,288	337.59
78 ENDING INVENTORY								
79 UNITS (BBL)	2,329	2,871	(542)	(18.88)	2,329	2,871	(542)	(18.88)
80 UNIT COST (\$/BBL)	27.77	24.61	3.16	12.84	27.77	24.61	3.16	12.84
81 AMOUNT (\$)	64,687	70,644	(5,957)	(8.43)	64,687	70,644	(5,957)	(8.43)
82 DAYS SUPPLY	29	36	(7)	(19.44)				

SCHEDULES A5-A

OCTOBER 1997 - MARCH 1998

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

SPOT COST					ON-PEAK	OFF-PEAK
-----	x	AVG HEAT RATE	=	SPOT COST PER KWH	2.171	2.067
MM BTU				COST PER KWH	1.0014	1.0014
				JURIS LOSS FACTOR	-----	-----
\$5,798,925	x	10,236	=	2.092 CENTS PER KWH	2.174	2.0699
-----				JURIS FUEL COST	0.0994	0.0994
2,837,675				TRUE-UP	-----	-----
					2.2734	2.1693
18.55	X			REVENUE TAX FACTOR	1.01609	1.01609
-----	=	SO X =	1.05 Y		-----	-----
17.65	Y			FUEL FACTOR ADJ FOR TAXES	2.31	2.2042
0.2378 X + 0.7622 Y			=	20.92	GPIF	0.0003
					SPECIAL CONTRACT RECOVERY	0.0017
					-----	-----
					2.312	2.2062
0.2497 Y + 0.7622 Y			=	20.92	TOTAL FACTOR	
					ROUNDED TO NEAREST 001	2.312
						2.206
1.0119 Y			=	20.92		
					ADJ FOR LINE LOSS :	ON-PEAK
Y			=	20.674		OFF-PEAK
					LOSS FACTOR (0.9623)	2.2250
X			=	21.708		2.1230

AIR PRODUCTS CONTRACT FUEL SAVINGS:

FUEL COSTS AT CURRENT PXT RATES	160,755
FUEL COST AT REPLACEMENT ENERGY RATES	162,844
TOTAL MONTHLY SAVINGS :	(\$2,089)

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

				ON-PEAK	OFF-PEAK
SPOT COST	x	AVG HEAT RATE	= SPOT COST PER KWH	1.912	1.821
----- MM BTU				1.0014	1.0014
				-----	-----
\$8,003,793	x	10,257	= 1.843 CENTS PER KWH	1.9147	1.8235
----- 4,453,308				0.0994	0.0994
				-----	-----
18.55	X			2.0141	1.9229
-----	=		SO X = 1.05 Y	1.01609	1.01609
17.65	Y			-----	-----
				2.0465	1.9538
0.2378 X + 0.7622 Y			= 18.43	GPIF	0.0003
				SPECIAL CONTRACT RECOVERY	0.0017
				-----	-----
0.2497 Y + 0.7622 Y			= 18.43	TOTAL FACTOR	2.0485
				ROUNDED TO NEAREST .001	2.049
1.0119 Y =			18.43	-----	-----
Y =			18.213	ADJ FOR LINE LOSS :	ON-PEAK
X =			19.124	LOSS FACTOR (0.9623)	OFF-PEAK
				1.9720	1.8820

AIR PRODUCTS CONTRACT FUEL SAVINGS:

FUEL COSTS AT CURRENT PXT RATES	154,960
FUEL COST AT REPLACEMENT ENERGY RATES	136,406
TOTAL MONTHLY SAVINGS :	\$18,554

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

				ON-PEAK	OFF-PEAK
SPOT COST					
-----	x	AVG HEAT RATE = SPOT COST PER KWH	COST PER KWH	1.977	1.883
MM BTU			JURIS LOSS FACTOR	1.0014	1.0014
				-----	-----
\$7,776,130			JURIS FUEL COST	1.9798	1.8856
-----	x	10,398 = 1.905 CENTS PER KWH	TRUE-UP	0.0994	0.0994
4,244,484				-----	-----
			REVENUE TAX FACTOR	2.0792	1.985
18.55	X			1.01609	1.01609
-----	=	SO X = 1.05 Y	FUEL FACTOR ADJ FOR TAXES	2.1127	2.0169
17.65	Y			-----	-----
			GPIF	0.0003	0.0003
0.2378 X + 0.7622 Y = 19.05			SPECIAL CONTRACT RECOVERY	0.0017	0.0017
				-----	-----
			TOTAL FACTOR	2.1147	2.0189
0.2497 Y + 0.7622 Y = 19.05			ROUNDED TO NEAREST .001	2.115	2.019
				-----	-----
1.0119 Y = 19.05			ADJ FOR LINE LOSS :	ON-PEAK	OFF-PEAK
Y = 18.826					
X = 19.767			LOSS FACTOR (0.9623)	2.0350	1.9430

AIR PRODUCTS CONTRACT FUEL SAVINGS:

FUEL COSTS AT CURRENT PXT RATES	160,312
FUEL COST AT REPLACEMENT ENERGY RATES	140,201
TOTAL MONTHLY SAVINGS :	\$20,111

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
JANUARY, 1998

				ON-PEAK	OFF-PEAK
SPOT COST					
-----	x	AVG HEAT RATE	= SPOT COST PER KWH	2.216	2.111
MM BTU				1.0014	1.0014
				-----	-----
\$6,283,442	x	10,881	= 2.136 CENTS PER KWH	2.2191	2.114
-----				0.0994	0.0994
3,200,883				-----	-----
				2.3185	2.2134
18.55	X			1.01609	1.01609
-----	=	SO X =	1.05 Y	-----	-----
17.65	Y			2.3558	2.249
0.2378 X + 0.7622 Y			= 21.36		
0.2497 Y + 0.7622 Y			= 21.36		
1.0119 Y			= 21.36		
Y			= 21.109		
X			= 22.164		

COST PER KWH					
JURIS LOSS FACTOR					
JURIS FUEL COST					
TRUE-UP					
REVENUE TAX FACTOR					
FUEL FACTOR ADJ FOR TAXES					
GPIF					
SPECIAL CONTRACT RECOVERY					
TOTAL FACTOR					
ROUNDED TO NEAREST .001					
ADJ FOR LINE LOSS :	ON-PEAK			ON-PEAK	OFF-PEAK
LOSS FACTOR (0.9623)				2.2690	2.1660

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES	160,232
FUEL COST AT REPLACEMENT ENERGY RATES	155,963
TOTAL MONTHLY SAVINGS :	\$4,269

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
FEBRUARY, 1998

				ON-PEAK	OFF-PEAK
SPOT COST					
-----	x	AVG HEAT RATE	= SPOT COST PER KWH	1.688	1.608
MM BTU				1.0014	1.0014
\$4,136,919				-----	-----
-----	x	10,253	= 1.627 CENTS PER KWH	1.6904	1.6103
2,607,370				0.0994	0.0994
				-----	-----
18.55	X			1.7898	1.7097
-----	=	SO X =	1.05 Y	1.01609	1.01609
17.65	Y			-----	-----
0.2378 X + 0.7622 Y		=	16.27	1.8186	1.7372
				GPIF	0.0003
				SPECIAL CONTRACT RECOVERY	0.0017
				-----	-----
0.2497 Y + 0.7622 Y		=	16.27	TOTAL FACTOR	1.8206
				ROUNDED TO NEAREST .001	1.821
					1.7392
1.0119 Y		=	16.27		
				ADJ FOR LINE LOSS :	ON-PEAK
Y		=	16.079		OFF-PEAK
				LOSS FACTOR (0.9623)	1.7520
X		=	16.883		1.6730

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES	144,736
FUEL COST AT REPLACEMENT ENERGY RATES	111,935
TOTAL MONTHLY SAVINGS :	\$32,801

CALCULATION OF TIME OF USE SPOT RATES
FOR THE MONTH :
MARCH, 1998

SPOT COST					ON-PEAK	OFF-PEAK
-----	x	AVG HEAT RATE	=	SPOT COST PER KWH	1.5783	1.5031
MM BTU				COST PER KWH	1.0014	1.0014
				JURIS LOSS FACTOR	-----	-----
\$9,004,691	x	10,380	=	1.521 CENTS PER KWH	1.5805	1.5052
-----				JURIS FUEL COST	0.0994	0.0994
6,144,238				TRUE-UP	-----	-----
				REVENUE TAX FACTOR	1.6799	1.6046
18.55	X				1.01609	1.01609
-----	=	-----	SO X =		-----	-----
17.65	Y		1.05 Y	FUEL FACTOR ADJ FOR TAXES	1.7069	1.6304
				GPIF	0.0003	0.0003
0.2378 X + 0.7622 Y	=		15.21	SPECIAL CONTRACT RECOVERY	0.0017	0.0017
				-----	-----	-----
				TOTAL FACTOR	1.7089	1.6324
0.2497 Y + 0.7622 Y	=		15.21			
				ADJ FOR LINE LOSS :	ON-PEAK	OFF-PEAK
1.0119 Y	=		15.21	LOSS FACTOR (0.9623)	1.6445	1.5709
				ROUNDED TO NEAREST .001	1.645	1.571
Y	=		15.031			
X	=		15.783			

AIR PRODUCTS CONTRACT FUEL SAVINGS

FUEL COSTS AT CURRENT PXT RATES	160,232
FUEL COST AT REPLACEMENT ENERGY RATES	132,038
TOTAL MONTHLY SAVINGS :	\$28,194