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Pensacola, Florida 32520

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January 19, 1999

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

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 990001-EI are an original and ten (10) copies of the following for the month of December 1998 based on actual amounts:

- 1. Schedule A1: Comparison of Estimated and Actual Fuel and Purchased Power Cost Recovery Factor
- 2. Schedule A2: Calculation of True-up and Interest Provision
- 3. Schedule A3: Generating System Comparative Data by Fuel Type
- 4. Schedule A4: System Net Generation and Fuel Cost
- 5. Schedule A5: System Generated Fuel Cost Inventory Analysis
- 6. Schedule A6: Power Sold
- 7. Schedule A7: Purchased Power (Exclusive of Economy Energy Purchases)
- 8. Schedule A8: Energy Payments to Qualifying Facilities
- 9. Schedule A9: Economy Energy Purchases

Sincerely,

ACK
AFA *Susan D. Ritenour*
APP — Susan D. Ritenour
CAF — Assistant Secretary and Assistant Treasurer

CM — TW

CT —

EI *Enclosures*

LEG cc — Florida Public Service Commission

LW 3 — Bureau of Auditing
Rhonda Hicks

C — Bureau of Electric Rates

R — Roberta Bass

SEC 1 —

W —

D —

DOCUMENT NUMBER-DATE

[REDACTED] JAN 21 99

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. 990001-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 January 1999 on the following:

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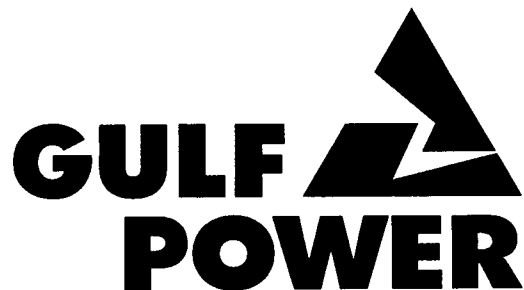
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**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 980001-E1

**ACTUAL MONTHLY FUEL FILING
DECEMBER 1998**



A SOUTHERN COMPANY

DOCUMENT NUMBER+DATE

00816 JAN 21 8

FD-302 (REV. 10/06/1998) REPORTING

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
DECEMBER 1998 CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMT.	%
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1 Fuel Cost of System Net Generation (A3)	13,368,466	13,885,200	(516,734)	(3.72)	868,998,000	893,090,000	(24,092,000)	(2.70)	1.5384	1.5547	(0.02)	(1.05)
2 Nuclear Fuel Disposal Costs			0	NA			0	NA	NA	NA	NA	NA
3 Coal Car Investment												
4 Adjustments to Fuel Cost (A2, Page 1)			0	NA			0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	13,368,466	13,885,200	(516,734)	(3.72)	868,998,000	893,090,000	(24,092,000)	(2.70)	1.5384	1.5547	(0.02)	(1.05)
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA			0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	166,277	1,604,000	(1,437,723)	(89.63)	15,960,896	114,710,000	(98,749,104)	(86.09)	1.0418	1.3983	(0.36)	(25.50)
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	379,534		379,534	NA	26,159,505		26,159,505	NA	1.4508	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)			0	NA			0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)			0	NA			0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A8)	280,904	0	280,904	NA	14,657,874	0	14,657,874	NA	1.9164	NA	NA	NA
12 TOTAL COST OF PURCHASED POWER	826,715	1,604,000	(777,285)	(48.46)	56,778,275	114,710,000	(57,931,725)	(50.50)	1.4560	1.3983	0.06	4.13
13 Total Available MWH (Line 5 + Line 12)	14,195,181	15,489,200	(1,294,019)	(8.35)	925,776,275	1,007,800,000	(82,023,725)	(8.14)				
14 Fuel Cost of Economy Sales (A6)	(45,049)	(99,000)	53,951	54.50	(23,555,972)	(5,360,000)	(18,195,972)	(339.48)	(0.1912)	(1.8470)	1.66	89.65
15 Gain on Economy Sales (A6)	(2,293)	(15,200)	12,907	84.91	0	0	0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A6)	(424,946)	(1,009,000)	584,054	57.88	(22,937,930)	(56,340,000)	33,402,070	59.29	(1.8526)	(1.7909)	(0.06)	(3.45)
17 Fuel Cost of Other Power Sales (A6)	(2,376,784)	(1,721,000)	(655,784)	(38.10)	(125,017,053)	(124,316,000)	(701,053)	(0.56)	(1.9012)	(1.3844)	(0.52)	(37.33)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(2,849,072)	(2,844,200)	(4,872)	(0.17)	(171,510,955)	(186,016,000)	14,505,045	7.80	(1.6612)	(1.5290)	(0.13)	(8.65)
19 Net Inadvertant Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	11,346,109	12,645,000	(1,298,891)	(10.27)	754,265,320	821,784,000	(67,518,680)	(8.22)	1.5043	1.5387	(0.03)	(2.24)
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use *	35,342	31,051	4,291	13.82	2,349,400	2,018,000	331,400	16.42	1.5043	1.5387	(0.03)	(2.24)
23 T & D Losses *	620,649	693,754	(73,105)	(10.54)	41,258,313	45,087,000	(3,828,687)	(8.49)	1.5043	1.5387	(0.03)	(2.24)
24 TERRITORIAL KWH SALES	11,346,109	12,645,000	(1,298,891)	(10.27)	710,657,607	774,679,000	(64,021,393)	(8.26)	1.5966	1.6323	(0.04)	(2.19)
25 Wholesale KWH Sales	399,111	461,429	(62,318)	(13.51)	24,997,857	28,269,000	(3,271,143)	(11.57)	1.5966	1.6323	(0.04)	(2.19)
26 Jurisdictional KWH Sales	10,946,998	12,183,571	(1,236,573)	(10.15)	685,659,750	746,410,000	(60,750,250)	(8.14)	1.5966	1.6323	(0.04)	(2.19)
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses (A2)	10,962,324	12,200,628	(1,238,304)	(10.15)	685,659,750	746,410,000	(60,750,250)	(8.14)	1.5988	1.6346	(0.04)	(2.19)
28 TRUE-UP	(290,548)	(290,548)	0	0.00	685,659,750	746,410,000	(60,750,250)	(8.14)	(0.0424)	(0.0389)	(0.00)	9.00
29 TOTAL JURISDICTIONAL FUEL COST	10,671,776	11,910,080	(1,238,304)	(10.40)	685,659,750	746,410,000	(60,750,250)	(8.14)	1.5564	1.5957	(0.04)	(2.46)
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									1.5814	1.6214	(0.04)	(2.46)
32 GPIF Reward / (Penalty)	0	0	0	NA	685,659,750	746,410,000	(60,750,250)	(8.14)	0.0000	0.0000	0.00	NA
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.5814	1.6214	(0.04)	(2.47)
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	13,527	13,527	0	0.00	685,659,750	746,410,000	(60,750,250)	(8.14)	0.0020	0.0018	0.00	11.11
									1.5834	1.6232	(0.04)	(2.45)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.583	1.623		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

SCHEDULE A1a

**GULF POWER COMPANY
RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
SHOWN ON SCHEDULE A1
FOR THE MONTH OF:
DECEMBER 1998**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$13,368,466
2	Fuel Related Transactions	Schedule A-13	0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-6	0
4	Fuel Cost of Purchased Power	Schedule A-8, Col. 8	0
5	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 13	545,811
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Sch. A-8, Col. 8, Line 6	280,904
8	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Line 27	<u>(2,849,072)</u>
9	Total Fuel and Net Power Transactions		<u><u>\$11,346,109</u></u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
DECEMBER 1998 PERIOD-TO-DATE**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMT.	%
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1 Fuel Cost of System Net Generation (A3)	37,978,666	40,176,399	(2,197,733)	(5.47)	2,516,305,000	2,626,570,000	(110,265,000)	(4.20)	1.5093	1.5296	(0.02)	(1.33)
2 Nuclear Fuel Disposal Costs	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
3 Coal Car Investment	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
4 Adjustments to Fuel Cost (A2, Page 1)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
5 TOTAL COST OF GENERATED POWER	37,978,666	40,176,399	(2,197,733)	(5.47)	2,516,305,000	2,626,570,000	(110,265,000)	(4.20)	1.5093	1.5296	(0.02)	(1.33)
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	1,841,150	2,592,000	(750,850)	(28.97)	88,464,979	169,610,000	(81,145,021)	(47.84)	2.0812	1.5282	0.55	36.19
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	1,614,090	0	1,614,090	NA	89,922,528	0	89,922,528	NA a	1.7950	NA	NA	NA
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
11 Energy Payments to Qualifying Facilities (A8)	953,843	2,610	951,233	36,445.71	46,309,678	130,000	46,179,678	35,522.83	2.0597	2.0077	0.05	2.59
12 TOTAL COST OF PURCHASED POWER	4,409,083	2,594,610	1,814,473	69.93	224,697,185	169,740,000	54,957,185	32.38	1.9622	1.5286	0.43	28.37
13 Total Available MWH (Line 5 + Line 12)	42,387,749	42,771,009	(383,260)	(0.90)	2,741,002,185	2,796,310,000	(55,307,815)	(1.98)				
14 Fuel Cost of Economy Sales (A6)	(105,337)	(271,000)	165,663	(61.13)	(26,477,543)	(11,840,000)	(14,637,543)	(123.63)	(0.3978)	(2.2889)	1.89	82.62
15 Gain on Economy Sales (A6)	(7,958)	(33,600)	25,642	(76.32)	0	0	0	NA	NA	NA	NA	NA
16 Fuel Cost of Unit Power Sales (A6)	(1,628,733)	(2,140,000)	511,267	(23.89)	(99,385,647)	(117,750,000)	18,364,353	15.60	(1.6388)	(1.8174)	0.18	9.83
17 Fuel Cost of Other Power Sales (A6)	(6,391,169)	(5,771,000)	(620,169)	10.75	(357,575,456)	(405,621,000)	48,045,544	11.84	(1.7874)	(1.4228)	(0.36)	(25.63)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(8,133,197)	(8,215,600)	82,403	1.00	(483,438,646)	(535,211,000)	51,772,354	9.67	(1.6824)	(1.5350)	(0.15)	(9.60)
19 Net Inadvertant Interchange	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	34,254,552	34,555,409	(300,857)	(0.87)	2,257,563,539	2,261,099,000	(3,535,461)	(0.16)	1.5173	1.5283	(0.01)	(0.72)
21 Net Unbilled Sales *	0	0	0	NA	0	0	0	NA	NA	NA	NA	NA
22 Company Use *	81,106	82,161	(1,055)	(1.28)	5,345,426	5,376,000	(30,574)	0.57	1.5173	1.5283	(0.01)	(0.72)
23 T & D Losses *	1,719,198	1,743,148	(23,950)	(1.37)	113,306,407	114,058,000	(751,593)	0.66	1.5173	1.5283	(0.01)	(0.72)
24 TERRITORIAL KWH SALES	34,254,552	34,555,409	(300,857)	(0.87)	2,138,911,706	2,141,665,000	(2,753,294)	0.13	1.6015	1.6135	(0.01)	(0.74)
25 Wholesale KWH Sales	1,193,235	1,296,565	(103,330)	(7.97)	74,507,879	80,371,000	(5,863,121)	7.30	1.6015	1.6132	(0.01)	(0.73)
26 Jurisdictional KWH Sales	33,061,317	33,258,844	(197,527)	(0.59)	2,064,403,827	2,061,294,000	3,109,827	0.15	1.6015	1.6135	(0.01)	(0.74)
26a Jurisdictional Loss Multiplier	1.0014	1.0014										
27 Jurisdictional KWH Sales Adj. for Line Losses	33,107,603	33,305,406	(197,803)	(0.59)	2,064,403,827	2,061,294,000	3,109,827	(0.15)	1.6037	1.6158	(0.01)	(0.75)
28 TRUE-UP	(871,644)	(871,644)	0	0.00	2,064,403,827	2,061,294,000	3,109,827	(0.15)	(0.0422)	(0.0423)	0.00	(0.24)
29 TOTAL JURISDICTIONAL FUEL COST	32,235,959	32,433,762	(197,803)	(0.61)	2,064,403,827	2,061,294,000	3,109,827	0.15	1.5615	1.5735	(0.01)	(0.76)
30 Revenue Tax Factor									1.01609	1.01609		
31 Fuel Factor Adjusted for Revenue Taxes									1.5866	1.5988	(0.01)	(0.76)
32 GPIF Reward / (Penalty)	0	0	0	NA	2,064,403,827	2,061,294,000	3,109,827	0.15	0.0000	0.0000	0.00	NA
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.5866	1.5988	(0.01)	(0.76)
33a Special Contract Recovery Cost (Incl. Revenue Taxes)	40,581	40,581	0	0.00	2,064,403,827	2,061,294,000	3,109,827		0.0020	0.0020	0.00	0.00
									1.5886	1.6008	(0.01)	(0.76)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.589	1.601		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
A. Fuel Cost & Net Power Transactions								
1 Fuel Cost of System Net Generation	13,211,359.87	13,717,213	(505,853.13)	(3.69)	37,680,770.55	39,677,842	(1,997,071.45)	(5.03)
1a Other Generation	157,105.82	167,987	(10,881.18)	(6.48)	297,895.02	498,557		
2 Fuel Cost of Power Sold	(2,849,072.06)	(2,844,200)	(4,872.06)	0.17	(8,133,196.57)	(8,215,600)	82,403.43	(1.00)
3 Fuel Cost - Purchased Power	545,811.17	1,604,000	(1,058,188.83)	(65.97)	3,455,240.24	2,592,000	863,240.24	33.30
3a Demand & Non-Fuel Cost Purchased Power		0	0.00	#N/A	0	0	0.00	#N/A
3b Energy Payments to Qualifying Facilities	280,903.69	0	280,903.69	#N/A	953,843.07	2,610	951,233.07	36,445.71
4 Energy Cost-Economy Purchases		0	0.00	#N/A	0.00	0	0.00	#N/A
5 Total Fuel & Net Power Transactions	11,346,108.49	12,645,000	(1,298,891.51)	(10.27)	34,254,552.31	34,555,409	(300,856.69)	(0.87)
6 Adjustments To Fuel Cost	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
7 Adj. Total Fuel & Net Power Transactions	11,346,108.49	12,645,000	(1,298,891.51)	(10.27)	34,254,552.31	34,555,409	(300,856.69)	(0.87)
B. KWH Sales								
1 Jurisdictional Sales	685,659,750	746,410,000	(60,750,250)	(8.14)	2,064,403,827	2,061,294,000	3,109,827	0.15
2 Non-Jurisdictional Sales	24,997,857	28,269,000	(3,271,143)	(11.57)	74,507,879	80,371,000	(5,863,121)	(7.30)
3 Total Territorial Sales	710,657,607	774,679,000	(64,021,393)	(8.26)	2,138,911,706	2,141,665,000	(2,753,294)	(0.13)
4 Juris. Sales as % of Total Terr. Sales	96.4824	96.3509	0.1315	0.14	96.5166	96.2473	0.2693	0.28

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

	CURRENT MONTH				PERIOD - TO - DATE			
	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	11,047,446.39	11,782,096	(734,649.67)	(6.24)	33,065,084.53	32,537,565	527,519.47	1.62
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	290,548.00	290,547	1.00	0.00	871,644.00	871,643	1.00	0.00
2b Incentive Provision	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
2c Special Contract Recovery Cost	(13,527)	(13,527)	0.33	0.00	(40,580)	(40,580)	(0.01)	0.00
3 Juris. Fuel Revenue Applicable to Period	11,324,467.72	12,059,116	(734,648.28)	(6.09)	33,896,148.52	33,368,628	527,520.52	1.58
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	11,346,108.49	12,645,000	(1,298,891.51)	(10.27)	34,254,552.31	34,555,409	(300,856.69)	(0.87)
5 Juris. Sales % of Total KWH Sales (Line B4)	96.4824	96.3509	0.1315	0.14	96.5166	96.2473	0.2693	0.28
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	10,962,323.57	12,200,628	(1,238,304.43)	(10.15)	33,107,602.94	33,305,407	(197,804.06)	(0.59)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	362,144.15	(141,512)	503,656.15	(355.91)	788,545.58	63,221	725,324.58	1,147.28
8 Interest Provision for the Month	(29,641.76)	1,237	(30,878.76)	(2,496.26)	(88,555.29)	7,360	(95,915.29)	(1,303.20)
9 Beginning True-Up & Interest Provision	(6,876,730.88)	501,403	(7,378,133.88)	(1,471.50)	(6,663,122.78)	871,643	(7,534,765.78)	(864.43)
10 True-Up Collected / (Refunded)	(290,548.00)	(290,547)	(1.00)	0.00	(871,644.00)	(871,643)	(1.00)	0.00
11 End of Period - Total Net True-Up, Before Adjustment (C7+C8+C9+C10)	(6,834,776.49)	70,581	(6,905,357.49)	(9,783.59)	(6,834,776.49)	70,581	(6,905,357.49)	(9,783.59)

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

	CURRENT MONTH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT (\$)	%
D. Interest Provision				
1 Beginning True-Up Amount (C9)	(6,876,730.88)	501,403.00	(7,378,133.88)	(1,471.50)
2 Ending True-Up Amount				
Before Interest (C7+C9+C10)	(6,805,134.73)	69,344.00	(6,874,478.73)	(9,913.59)
3 Total of Beginning & Ending True-Up Amts.	(13,681,865.61)	570,747.00	(14,252,612.61)	(2,497.19)
4 Average True-Up Amount	(6,840,932.81)	285,374	(7,126,306.81)	(2,497.18)
5 Interest Rate -				
1st Day of Reporting Business Month	5.50	5.50	0.0000	
6 Interest Rate -				
1st Day of Subsequent Business Month	4.90	4.90	0.0000	
7 Total (D5+D6)	10.40	10.40	0.0000	
8 Annual Average Interest Rate	5.20	5.20	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.43	0.43	0.0000	
10 Interest Provision (D4*D9)	(29,641.76)	1,237.00	(30,878.76)	(2,496.26)
Jurisdictional Loss Multiplier (From A-1)	1.0014	1.0014		

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : DECEMBER 1998**

	CURRENT MONTH				PERIOD - TO - DATE				
	FUEL COST-NET GEN.(\$)	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
				AMOUNT	%			AMOUNT	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1 HEAVY OIL	0	0	0	#N/A	0	0	0	#N/A	
2 LIGHTER OIL	52,979	31,830	21,149	66.44	127,927	90,660	37,267	41.11	
3 COAL excluding Scherer	11,636,739	12,191,692	(554,953)	(4.55)	34,027,480	36,155,519	(2,128,039)	(5.89)	
3a COAL at Scherer	1,278,805	1,493,511	(214,706)	(14.38)	2,789,716	3,422,814	(633,098)	(18.50)	
4 GAS	228,899	180	228,719	127,066.11	510,816	8,719	502,097	5,758.65	
4a GAS (B.L.)	12,276	0	12,276	#N/A	77,363	0	77,363	#N/A	
8 OTHER - C.T.	1,661	0	1,661	#N/A	9,416	130	9,286	7,143.08	
8a OTHER GENERATION	157,106	167,987	(10,881)	(6.48)	435,948	498,557	(62,609)	(12.56)	
7 TOTAL (\$)	13,368,466	13,885,200	(516,734)	(3.72)	37,978,666	40,176,399	(2,197,733)	(5.47)	
SYSTEM NET GEN. (MWH)									
8 HEAVY OIL	-	-	-	#N/A	0	0	0	#N/A	
9 LIGHTER OIL	-	0	-	#N/A	0	0	0	#N/A	
10 COAL	856,539	882,210	(25,671)	(2.91)	2,477,470	2,594,030	(116,560)	(4.49)	
11 GAS	2,612	0	2,612	#N/A	10,972	250	10,722	4,288.80	
13 OTHER - C.T.	(11)	0	(11)	#N/A	192	0	192	#N/A	
13a OTHER GENERATION	9,858	10,880	(1,022)	(9.39)	27,671	32,290	(4,619)	(14.30)	
14 TOTAL (MWH)	868,998	893,090	(24,092)	(2.70)	2,516,305	2,626,570	(110,265)	(4.20)	
UNITS OF FUEL BURNED									
15 HEAVY OIL (BBL)	-	0	-	#N/A	-	0	0	#N/A	
16 LIGHTER OIL (BBL)	2,631	1,142	1,489	130.39	6,618	3,262	3,356	102.88	
17 COAL (TON) (1)	335,050	372,517	(37,467)	(10.06)	993,893	1,093,806	(99,913)	(9.13)	
18 GAS (MCF)	52,124	53	52,071	98,247.17	167,484	3,488	163,996	4,701.72	
20 OTHER - C.T. (BBL)	96	0	96	#N/A	770	5	765	15,300.00	
BTU'S BURNED (MMBTU)									
21 HEAVY OIL	0	0	0	#N/A	0	0	0	#N/A	
22 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A	
23 COAL + B.L. (OIL & GAS)	8,812,555	9,232,672	(420,117)	(4.55)	25,708,326	26,963,283	(1,254,957)	(4.65)	
24 GAS	53,231	55	53,176	96,683.64	174,876	3,593	171,283	4,767.13	
26 OTHER - C.T.	557	0	557	#N/A	4,478	28	4,450	15,892.86	
27 TOTAL (MMBTU)	8,866,343	9,232,727	(366,384)	(3.97)	25,887,680	26,966,904	(1,079,224)	(4.00)	
GENERATION MIX (% MWH)									
28 HEAVY OIL	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A	
29 LIGHTER OIL	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A	
30 COAL + B.L.	98.57	98.78	(0.21)	(0.21)	98.46	98.76	(0.30)	(0.30)	
31 GAS	0.30	0.00	0.30	#N/A	0.44	0.01	0.43	4,300.00	
33 OTHER - C.T.	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A	
33a OTHER GENERATION	1.13	1.22	(0.09)	(7.38)	1.10	1.23	(0.13)	(10.57)	
34 TOTAL (% MWH)	100.00	100.00	0.00	0.00	100.00	100.00	0.00	0.00	
FUEL COST (\$)/UNIT									
35 HEAVY OIL (\$/BBL)	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
36 LIGHTER OIL (\$/BBL)	20.14	27.87	(7.73)	(27.74)	19.33	27.79	(8.46)	(30.44)	
37 COAL (\$/TON) (1)	34.73	32.73	2.00	6.11	34.24	33.05	1.19	3.60	
38 GAS (ALL) (\$/MCF)	4.63	3.40	1.23	36.18	3.51	2.50	1.01	40.40	
40 OTHER - C.T. (\$/BBL)	17.35	#N/A	#N/A	#N/A	12.22	26.00	(13.78)	(53.00)	
FUEL COST (\$)/MMBTU									
41 HEAVY OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
42 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
43 COAL + GAS B.L. +OIL B.L.	1.47	1.49	(0.02)	(1.34)	1.44	1.47	(0.03)	(2.04)	
44 GAS - Generation	4.30	3.27	1.03	31.50	2.92	2.43	0.49	20.16	
46 OTHER - C.T.	2.98	#N/A	#N/A	#N/A	2.10	4.64	(2.54)	(54.74)	
47 TOTAL (\$/MMBTU)	1.49	1.49	0.00	0.00	1.45	1.47	(0.02)	(1.36)	
BTU BURNED / KWH									
48 HEAVY OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
49 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
50 COAL + GAS B.L. +OIL B.L.	10,289	10,465	(176)	(1.68)	10,377	10,394	(17)	(0.16)	
51 GAS - Generation	20,379	#N/A	#N/A	#N/A	15,938	14,372	1,566	10.90	
53 OTHER - C.T.	#N/A	#N/A	#N/A	#N/A	23,323	#N/A	#N/A	#N/A	
54 TOTAL (BTU/KWH)	10,320	10,338	(18)	(0.17)	10,402	10,395	7	0.07	
FUEL COST (¢)/KWH									
55 HEAVY OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
56 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	
57 COAL + B.L. (OIL & GAS)	1.52	1.55	(0.03)	(1.94)	1.49	1.53	(0.04)	(2.61)	
58 GAS	8.76	#N/A	#N/A	#N/A	4.66	3.49	1.17	33.52	
60 OTHER - C.T.	#N/A	#N/A	#N/A	#N/A	4.90	#N/A	#N/A	#N/A	
60a OTHER GENERATION	1.59	1.54	0.05	3.25	1.58	1.54	0.04	2.60	
61 TOTAL (¢/KWH)	1.54	1.55	(0.01)	(0.65)	1.51	1.53	(0.02)	(1.31)	

Note: (1) Line 17, Coal Tons, and Line 37, \$/Ton, exclude Plant Scherer. Coal statistics for Plant Scherer are being reported on a BTU and \$ basis only.

SCHEDULE A-4

SYSTEM NET GENERATION AND FUEL COST
 GULF POWER COMPANY
 FOR THE MONTH OF: DECEMBER, 1998

Line	(a) Plant/Unit	(b) Net Cap. (MW) 1998	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit) lbs./cf./Gal.	(k) Fuel Burned (MMBTU)	(l) Fuel Burned Cost (\$)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit (\$/Unit)
1	Crist 1	23.0	(37)	(0.2)	100.0	(0.2)	NA	Gas-G		1,076			0.00	0.00
2								Oil-G						
3								Gas-S		1,076				0.00
4	Crist 2	25.0	(152)	(0.8)	100.0	(0.8)	NA	Gas-G		1,076			0.00	0.00
5								Oil-G						
6								Gas-S		1,076				0.00
7	Crist 3	33.0	(120)	(0.5)	100.0	(0.5)	NA	Gas-G		1,076			0.00	0.00
8								Oil-G						
9								Gas-S		1,076				0.00
10	Crist 4	84.0	4,639	7.7	74.8	10.3	11,313	Coal	2,215	11,845	52,482	79,383	1.71	35.83
11								Gas-G		1,076			NA	NA
12								Gas-S	2,523	1,076	2,715	11,673		4.63
13								Oil-S	3	138,500	15	65		24.91
14	Crist 5	81.0	33,477	60.6	95.7	63.3	10,131	Coal	14,355	11,813	339,148	514,377	1.54	35.83
15			1809					Gas-G	30,576	1,076	32,900	141,473	7.82	4.63
16								Gas-S	130	1,076	140	603		4.64
17								Oil-S	181	138,500	1,053	4,509		24.91
18	Crist 6	317.0	146,354	64.2	99.9	64.3	10,617	Coal	66,597	11,666	1,553,841	2,386,370	1.63	35.83
19								Gas-G		1,076			NA	NA
20								Gas-S		1,076				NA
21								Oil-S	286	138,500	1,666	7,132		24.91
22	Crist 7	504.0	292,593	81.0	97.4	83.2	10,130	Coal	126,626	11,704	2,964,060	4,537,388	1.55	35.83
23			1,112					Gas-G	18,895	1,076	20,331	87,426	7.86	4.63
24								Gas-S		1,076				NA
25								Oil-S	227	138,500	1,320	5,651		24.91
26	Scherer 3 (2)	211.3	69,787	44.4	82.9	53.6	9,678	Coal		8,052	675,393	1,278,805	1.83	NA
27								Oil-S	149	138,000	861	2,824		19.01
28	Scholz 1	47.0	(198)	(0.6)	0.0	0.0	NA	Coal		0			NA	NA
29								Oil-S		138,500				NA
30	2	47.0	4,927	14.1	72.2	19.5	12,456	Coal	2,436	12,594	61,370	103,290	2.10	42.39
31								Oil-S	37	138,500	213	720		19.70
32	Smith 1	161.0	101,162	84.5	96.3	87.7	10,077	Coal	43,153	11,811	1,019,360	1,465,390	1.45	33.96
33								Oil-S	253	138,500	1,470	4,937		19.53
34	2	191.0	93,097	65.5	72.7	90.1	10,116	Coal	40,131	11,734	941,792	1,362,765	1.46	33.96
35								Oil-S	395	138,500	2,300	7,721		19.53
36	A	32.0	(11)	(0.0)	50.0	(0.1)	NA	Oil	96	138,500	557	1,661	NA	17.35
37	Other Generation		9,858									157,106	1.59	NA
38	Daniel 1 (1)	238.5	(5)	(0.0)	3.9	(0.1)	NA	Coal	1,104	9,254	20,424	32,393	(647.86)	29.35
39								Oil-S	637	138,110	3,697	11,244		17.64
40	Daniel 2 (1)	238.5	110,706	62.4	68.7	90.8	10,537	Coal	63,392	9,201	1,166,540	1,860,872	1.68	29.36
41								Oil-S	465	138,110	2,695	8,196		17.64
42	Total	2,233.3	868,998	54.1	77.1	70.2	10,203				8,866,343	14,073,975	1.62	

Notes & Adjust.: (1) Represents Gulf's 50% Ownership

(2) Represents 25% Ownership; Scherer coal is reported on a BTU and \$ basis only.

Smith A uses light oil; Negative Net Generation at any unit is due to station service

Gas-G is gas used for generation; Gas-S is gas used for starter

Oil-G is oil used for generation; Oil-S is oil used for starter.

Scherer Oil Inventory Adjust. (20)

Crist Coal Inventory Adjust.

Smith Coal Inventory Adjust.

(21,959) Daniel Coal Inventory Adjust. (690,229)

Daniel Railcar Lease Premium (8,349)

Daniel Railcar Track Deprec. (6,911)

Recoverable Fuel 13,368,466 1.54

SCHEDULE A-5

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

	CURRENT MONTH				PERIOD-TO-DATE			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
LIGHT OIL								
14 PURCHASES:								
15 UNITS (BBL)	2,773	1,181	1,592	134.80	8,262	3,379	4,883	144.51
16 UNIT COST (\$/BBL)	23.26	28.61	(5.35)	(18.70)	19.91	28.62	(8.71)	(30.43)
17 AMOUNT (\$)	64,489	33,791	30,698	90.85	164,523	96,695	37,130	38.40
18 BURNED:								
19 UNITS (BBL)	2,685	1,142	1,543	135.11	6,820	3,262	3,558	109.07
20 UNIT COST (\$/BBL)	20.12	27.87	(7.75)	(27.81)	19.35	27.79	(8.44)	(30.37)
21 AMOUNT (\$)	54,007	31,830	22,177	69.67	131,958	90,660	41,298	45.55
22 ENDING INVENTORY:								
23 UNITS (BBL)	6,152	6,730	(578)	(8.59)	6,152	6,730	(578)	(8.59)
24 UNIT COST (\$/BBL)	20.13	27.63	(7.50)	(27.14)	20.13	27.63	(7.50)	(27.14)
25 AMOUNT (\$)	123,828	185,928	(62,100)	(33.40)	123,828	185,928	(62,100)	(33.40)
26 DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER								
27 PURCHASES:								
28 UNITS (TONS)	352,495	343,078	9,417	2.74	1,104,190	1,032,223	71,967	6.97
29 UNIT COST (\$/TON)	34.38	32.63	1.75	5.36	33.84	33.26	0.58	1.74
30 AMOUNT (\$)	12,118,168	11,194,272	923,896	8.25	37,360,437	34,332,199	3,028,238	8.82
31 BURNED:								
32 UNITS (TONS)	335,050	372,517	(37,467)	(10.06)	993,893	1,093,806	(99,913)	(9.13)
33 UNIT COST (\$/TON)	34.78	32.73	2.05	6.26	34.28	33.05	1.23	3.72
34 AMOUNT (\$)	11,651,999	12,191,692	(539,693)	(4.43)	34,073,261	36,155,519	(2,082,258)	(5.76)
35 ENDING INVENTORY:								
36 UNITS (TONS)	480,508	534,262	(53,754)	(10.06)	480,508	534,262	(53,754)	(10.06)
37 UNIT COST (\$/TON)	32.62	31.56	1.06	3.36	32.62	31.56	1.06	3.36
38 AMOUNT (\$)	15,673,090	16,860,092	(1,187,002)	(7.04)	15,673,090	16,860,092	(1,187,002)	(7.04)
39 DAYS SUPPLY	21	23	(2)	(8.70)	21	23	(2)	(8.70)
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)								
40 PURCHASES:								
41 UNITS (MMBTU)	937,236	830,592	106,644	12.84	2,489,429	2,727,513	(238,084)	(8.73)
42 UNIT COST (\$/MMBTU)	2.03	1.82	0.21	11.54	1.86	1.81	0.05	2.76
43 AMOUNT (\$)	1,904,098	1,513,643	390,455	25.80	4,623,313	4,923,358	(300,045)	(6.09)
44 BURNED:								
45 UNITS (MMBTU)	675,393	830,019	(154,626)	(18.63)	1,565,971	1,910,190	(344,219)	(18.02)
46 UNIT COST (\$/MMBTU)	1.89	1.80	0.09	5.00	1.78	1.79	(0.01)	(0.56)
47 AMOUNT (\$)	1,278,805	1,493,511	(214,706)	(14.38)	2,789,717	3,422,814	(633,097)	(18.50)
48 ENDING INVENTORY:								
49 UNITS (MMBTU)	1,421,550	2,358,262	(936,712)	(39.72)	1,421,550	2,358,262	(936,712)	(39.72)
50 UNIT COST (\$/MMBTU)	1.89	1.80	0.09	5.00	1.89	1.80	0.09	5.00
51 AMOUNT (\$)	2,691,595	4,242,803	(1,551,208)	(36.56)	2,691,595	4,242,803	(1,551,208)	(36.56)
52 DAYS SUPPLY	32	54		0.00	32	54		0.00
GAS								
59 PURCHASES:								
60 UNITS (MCF)	71,727	53	71,674	135,233.96	345,527	3,488	342,039	9,806.16
61 UNIT COST (\$/MCF)	4.38	3.40	0.98	28.82	3.09	2.50	0.59	23.60
62 AMOUNT (\$)	314,188	180	314,008	174,448.89	1,067,322	8,719	1,058,603	12,141.34
63 BURNED:								
64 UNITS (MCF)	52,124	53	52,071	98,247.17	167,484	3,488	163,996	4,701.72
65 UNIT COST (\$/MCF)	4.63	3.40	1.23	36.18	3.51	2.50	1.01	40.40
66 AMOUNT (\$)	241,175	180	240,995	133,886.11	588,178	8,719	579,459	6,645.93
67 ENDING INVENTORY:								
68 UNITS (MCF)	178,043	0	178,043	#N/A	178,043	0	178,043	#N/A
69 UNIT COST (\$/MCF)	2.69	#N/A	#N/A	#N/A	2.69	#N/A	#N/A	#N/A
70 AMOUNT (\$)	479,144	0	479,144	#N/A	479,144	0	479,144	#N/A
OTHER - C.T. OIL								
71 PURCHASES:								
72 UNITS (BBL)	5,361	0	5,361	#N/A	14,141	4	14,137.02	353,425.50
73 UNIT COST (\$/BBL)	16.48	#N/A	#N/A	#N/A	17.71	31.25	(13.54)	(43.33)
74 AMOUNT (\$)	88,333	0	88,333	#N/A	250,457	125	250,332	200,285.60
75 BURNED:								
76 UNITS (BBL)	96	0	96	#N/A	770	5	765	15,300.00
77 UNIT COST (\$/BBL)	17.35	#N/A	#N/A	#N/A	12.23	26.00	(13.77)	(52.96)
78 AMOUNT (\$)	1,661	0	1,661	#N/A	9,415	130	9,285	7,142.31
79 ENDING INVENTORY:								
80 UNITS (BBL)	6,916	2,871	4,045	140.89	6,916	2,871	4,045	140.89
81 UNIT COST (\$/BBL)	17.36	27.38	(10.02)	(36.60)	17.36	27.38	(10.02)	(36.60)
82 AMOUNT (\$)	120,076	78,598	41,478	52.77	120,076	78,598	41,478	52.77
83 DAYS SUPPLY	NA	36	NA	NA				

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)		
SOLD TO	TYPE AND SCHEDULE	TOTAL	KWH	KWH	¢ / KWH		TOTAL \$	(5) x (6)(b)
		KWH SOLD	WHEELED FROM OTHER SYSTEMS	FROM OWN GENERATION	FUEL COST	TOTAL COST	FOR FUEL ADJ.	TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	122,706,000	0	122,706,000	1.38	1.58	1,697,000	1,941,000
2	Various Unit Power Sales	56,340,000	0	56,340,000	1.79	1.91	1,009,000	1,077,000
3	Various Economy Sales	5,360,000	0	5,360,000	1.85	1.85	99,000	99,000
4	80% Gain on Econ. Sales		0	0	#N/A	#N/A	15,200	19,000
5	Various Other Sales	1,610,000	0	1,610,000	1.49	1.49	24,000	24,000
6	TOTAL ESTIMATED SALES	186,016,000	0	186,016,000	1.53	1.70	2,844,200	3,160,000
ACTUAL								
7	Southern Company Interchange	130,230,115	0	130,230,115	1.82	1.95	2,370,660	2,536,143
8	Avista External	0	0	0	#N/A	#N/A	0	0
9	Cajun External	164,237	0	164,237	2.16	2.52	3,551	4,136
10	Citizens External	49,446	0	49,446	1.55	2.20	765	1,088
11	Cleco External	52,977	0	52,977	1.84	2.51	975	1,328
12	Columbia External	7,064	0	7,064	1.49	2.27	105	161
13	DETM External	21,403	0	21,403	1.74	2.43	372	521
14	CPL External	0	0	0	#N/A	#N/A	0	0
15	Enron External	27,123	0	27,123	1.88	2.42	511	658
16	Entergy (Mid South) Economy, Emergency	445,011	0	445,011	2.71	3.60	12,046	16,016
17	EPMC External	0	0	0	#N/A	#N/A	0	0
18	Florida Power Corporation Economy, External, UPS	6,445,647	0	6,445,647	1.76	1.88	113,279	121,122
19	Florida Power & Light Co. Economy, External, UPS	14,328,097	0	14,328,097	1.75	1.87	250,844	267,538
20	Jacksonville Electric Authority UPS	1,953,627	0	1,953,627	1.76	1.89	34,437	36,845
21	Koch External	339,072	0	339,072	2.03	2.25	6,870	7,629
22	LG&E External	0	0	0	#N/A	#N/A	0	0
23	LPM External	0	0	0	#N/A	#N/A	0	0
24	Noram External	21,825	0	21,825	1.64	2.37	358	517
25	OPC Economy	26,490	0	26,490	1.60	1.96	425	520
26	Peco External	0	0	0	#N/A	#N/A	0	0
27	SCE&G Economy	167,054	0	167,054	1.49	1.91	2,485	3,192
28	Sonat External	0	0	0	#N/A	#N/A	0	0
29	City of Tallahassee UPS	210,559	0	210,559	2.24	1.83	4,708	3,853
30	TEA External	116,553	0	116,553	1.70	2.16	1,976	2,520
31	Tenaska External	27,689	0	27,689	1.47	2.23	407	618
32	TVA Economy	939,473	0	939,473	1.73	2.35	16,275	22,041
33	Less: Flow-Thru Energy	(1,429,950)	0	(1,429,950)	1.87	1.87	(26,696)	(26,696)
34	Hydro-Loss	1,404	0	1,404	0.00	0.00	0	0
35	AEC/BRMC	100,254	0	100,254	(1.76)	(1.76)	1,766	1,766
36	SEPA	1,033,824	1,033,824	0	0.00	0.00	0	0
37	U.P.S. Adjustment	0	0	0	#N/A	#N/A	21,677	21,677
38	Economy Energy Sales Cr. (80%)	0	0	0	#N/A	#N/A	2,293	2,293
39	Transmission Revenues	0	0	0			8,691	8,691
40	Other transactions including adj.	16,231,961	15,798,071	433,890	(0.13)	0.13	20,291	20,291
41	TOTAL ACTUAL SALES	171,510,955	16,831,895	154,679,060	1.66	1.78	2,849,072	3,054,469
42	Difference in Amount	(14,505,045)	16,831,895	(31,336,940)	0.13	0.08	4,872	(105,531)
43	Difference in Percent	(7.80)	#N/A	(16.85)	8.50	4.71	0.17	(3.34)

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

PERIOD TO DATE								
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH		FUEL COST	(b) TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$
			WHEELED FROM OTHER SYSTEMS	FROM OWN GENERATION				
ESTIMATED								
1	So. Co. Interchange	401,001,000	0	401,001,000	1.42	1.61	5,694,000	6,465,000
2	Various Unit Power Sales	117,750,000	0	117,750,000	1.82	1.93	2,140,000	2,270,000
3	Various Economy Sales	11,840,000	0	11,840,000	2.29	2.30	271,000	272,000
4	80% Gain on Econ. Sales		0	0	#N/A	#N/A	33,600	42,000
5	Various Other Sales	4,620,000	0	4,620,000	1.67	1.67	77,000	77,000
6	TOTAL ESTIMATED SALES	535,211,000	0	535,211,000	1.54	1.71	8,215,600	9,126,000
ACTUAL								
7	Southern Company Interchange	337,825,055	0	337,825,055	1.90	2.00	6,423,939	6,762,220
8	Avista External	10,242	0	10,242	(1.51)	(1.93)	155	197
9	Cajun External	563,343	0	563,343	1.74	2.16	9,808	12,142
10	Citizens External	49,446	0	49,446	1.55	2.20	765	1,088
11	Cleco External	52,977	0	52,977	1.84	2.51	975	1,328
12	Columbia External	14,339	0	14,339	(1.54)	(2.19)	220	313
13	DETM External	77,912	0	77,912	1.60	2.18	1,248	1,697
14	CPL External	7,064	0	7,064	(1.57)	(2.40)	111	170
15	Enron External	27,123	0	27,123	(1.88)	(2.42)	511	658
16	Entergy (Mid South) Economy	720,495	0	720,495	2.71	3.63	19,536	26,188
17	EPMC External	2,686	0	2,686	(1.39)	(1.81)	37	49
18	Florida Power Corporation Economy, External, UPS	28,359,770	0	28,359,770	1.83	1.96	520,290	555,747
19	Florida Power & Light Co. Economy, External, UPS	61,398,463	0	61,398,463	1.86	1.98	1,140,310	1,215,290
20	Jacksonville Electric Authority UPS	9,170,633	0	9,170,633	1.84	1.97	168,985	180,632
21	Koch External	346,418	0	346,418	(2.02)	(2.25)	6,992	7,811
22	LG&E External	7,064	0	7,064	1.60	2.19	113	155
23	LPM External	163,880	0	163,880	2.83	3.40	4,643	5,569
24	Noram External	21,825	0	21,825	1.64	2.37	358	517
25	OPC Economy	565,457	0	565,457	2.60	3.17	14,701	17,917
26	Peco External	7,275	0	7,275	(1.40)	(1.95)	102	142
27	SCE&G Economy	296,532	0	296,532	1.52	1.99	4,522	5,904
28	Sonat External	56,512	0	56,512	(2.35)	(2.62)	1,328	1,483
29	City of Tallahassee UPS	501,565	0	501,565	2.21	2.10	11,100	10,553
30	TEA External	420,299	0	420,299	1.59	2.07	6,693	8,709
31	Tenaska External	27,689	0	27,689	1.47	2.23	407	618
32	TVA Economy	1,843,626	0	1,843,626	1.81	2.43	33,384	44,723
33	Less: Flow-Thru Energy	(7,111,523)	0	(7,111,523)	1.85	1.85	(131,348)	(131,348)
34	Hydro-Loss	32,101	0	32,101	0.00	0.00	0	0
35	AEC/BRMC	475,847	0	475,847	(1.87)	(1.87)	8,903	8,903
36	SEPA	2,758,800	2,758,800	0	0.00	0.00	0	0
37	U.P.S. Adjustment	0	0	0	#N/A	#N/A	(211,152)	(211,152)
38	Economy Energy Sales Cr. (80%)	0	0	0	#N/A	#N/A	7,958	7,958
39	Transmission Revenues	0	0	0	#N/A	#N/A	17,948	17,948
40	Other transactions including adj.	44,745,731	40,729,477	4,016,254	(0.16)	0.16	69,656	69,656
41	TOTAL ACTUAL SALES	483,438,646	43,488,277	439,950,369	1.68	1.78	8,133,197	8,623,783
42	Difference in Amount	(51,772,354)	43,488,277	(95,260,631)	0.14	0.07	(82,403)	(502,217)
43	Difference in Percent	(9.67)	#N/A	(17.80)	9.09	4.09	(1.00)	(5.50)

SCHEDULE A-7

**PURCHASED POWER
GULF POWER COMPANY
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF: DECEMBER 1998**

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

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

**ENERGY PAYMENT TO QUALIFIED FACILITIES
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

CURRENT MONTH								
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED								
1 None		0			0	0	0	0
ACTUAL								
2 Bay Resource Management	COG 1	272,874				2.14	2.14	5,841
3 Pensacola Christian College	COG 1	0				#N/A	#N/A	0
4 Solutia	COG 1	14,168,000				1.91	1.91	270,763
5 Champion	COG 1	217,000				1.98	1.98	4,300
6 TOTAL		<u>14,657,874</u>				<u>1.92</u>	<u>1.92</u>	<u>280,904</u>

PERIOD-TO-DATE								
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
ESTIMATED								
1 NONE		130,000			130,000	2.01	2.01	2,610
ACTUAL								
2 Bay Resource Management	COG 1	773,678				2.33	2.33	18,010
3 Pensacola Christian College	COG 1	0				#N/A	#N/A	0
4 Solutia	COG 1	45,189,000				2.05	2.05	927,267
5 Champion	COG 1	347,000				2.47	2.47	8,567
6 TOTAL		<u>46,309,678</u>	<u>0</u>	<u>0</u>		<u>2.06</u>	<u>2.06</u>	<u>953,843</u>

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 1998**

(1) PURCHASED FROM	CURRENT MONTH			PERIOD - TO - DATE		
	(3) TOTAL KWH PURCHASED	(4) TRANS. COST ¢ / KWH	(5) TOTAL \$ FOR FUEL ADJ.	TOTAL KWH PURCHASED	TRANS. COST ¢ / KWH	TOTAL \$ FOR FUEL ADJ.
<i>ESTIMATED</i>						
1 Southern Company Interchange	99,380,000	1.35	1,344,000	123,510,000	1.37	1,692,000
2 Unit Power Sales	8,240,000	1.80	148,000	26,870,000	1.92	516,000
3 Economy Energy	5,360,000	1.59	85,000	11,390,000	1.99	227,000
4 Other Purchases	1,730,000	1.56	27,000	7,840,000	2.00	157,000
5 TOTAL ESTIMATED PURCHASES	<u>114,710,000</u>	1.40	<u>1,604,000</u>	<u>169,610,000</u>	1.53	<u>2,592,000</u>
<i>ACTUAL</i>						
6 Southern Company Interchange	9,243,490	2.12	196,091	80,531,500	2.47	1,987,590
7 Non-Associated Companies	16,725,548	2.13	355,976	57,654,404	2.32	1,338,201
8 Alabama Electric Co-op	359,856	6.02	21,663	1,137,133	7.46	84,799
9 Other Wheeled Energy	7,639,286	0.00	N/A	19,771,098	0.00	N/A
10 Other Transactions	9,074,101	0.02	1,895	31,130,991	0.61	191,091
11 Less: Flow-Thru Energy	(921,880)	3.23	(29,814)	(11,837,619)	1.24	(146,440)
12 TOTAL ACTUAL PURCHASES	<u>42,120,401</u>	1.30	<u>545,811</u>	<u>178,387,507</u>	1.94	<u>3,455,240</u>
14 Difference in Amount	(72,589,599)	(0.10)	(1,058,189)	8,777,507	0.41	863,240
15 Difference in Percent	(63.28)	(7.14)	(65.97)	5.18	26.80	33.30