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March 17, 2000

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. 000001-EI are an original and ten (10) copies of the following for the month of February 2000 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

Also enclosed are revisions to January's A1, A1a, A2, and A6 Schedules.

Sincerely,

Susan D. Ritenour

U. Anderson
 AFA _____
 APP _____
 CAF _____
 CMM _____
 CTR _____
 EAG 1 _____
 LEG 1 _____
 MAS 3 _____
 OPC _____
 RRR _____
 SEC 1 _____
 WAW _____
 OTH _____

Susan D. Ritenour
 Assistant Secretary and Assistant Treasurer

lw
 Enclosures

cc: Florida Public Service Commission
 Bureau of Auditing
 Rhonda Hicks
 Bureau of Electric Rates
 Connie Kummer

DOCUMENT NUMBER-DATE
03510 MAR 20 00
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. 000001-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 17th day of March 2000 on the following:

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**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 000001-E1

**ACTUAL MONTHLY FUEL FILING
FEBRUARY 2000**



DOCUMENT NUMBER-DATE
03510 MAR 20 8
FPSC-RECORDS/REPORTING

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
FEBRUARY 2000
CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	13,596,940	12,129,959	1,466,981	12.09	850,868,000	788,530,000	62,338,000	7.91	1.5980	1.5383	0.06	3.88
2 Nuclear Fuel Disposal Costs	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	13,596,940	12,129,959	1,466,981	12.09	850,868,000	788,530,000	62,338,000	7.91	1.5980	1.5383	0.06	3.88
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	1,493,379	1,229,000	264,379	21.51	81,490,557	67,550,000	13,940,557	20.64	1.8326	1.8194	0.01	0.73
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	0.00	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A8)	368,274	664	367,610	29.90	11,142,989	40,000	11,102,989	27,757.47	3.3050	1.6600	1.65	99.10
12 TOTAL COST OF PURCHASED POWER	1,861,653	1,229,664	631,989	51.40	92,633,546	67,590,000	25,043,546	37.05	2.0097	1.8193	0.19	10.47
13 Total Available MWH (Line 5 + Line 12)	15,458,593	13,359,623	2,098,970	15.71	943,501,546	856,120,000	87,381,546	10.21				
14 Fuel Cost of Economy Sales (A6)	(60,750)	(121,000)	60,250	(49.79)	(3,674,954)	(4,180,000)	505,046	12.08	(1.6531)	(2.8947)	1.24	42.89
15 Gain on Economy Sales (A6)	(11,235)	(12,000)	765	(6.38)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(409,065)	(705,000)	295,935	(41.98)	(24,389,687)	(35,680,000)	11,290,313	31.64	(1.6772)	(1.9759)	0.30	15.12
17 Fuel Cost of Other Power Sales (A6)	(3,508,055)	(1,064,000)	(2,444,055)	229.70	(177,760,889)	(71,136,000)	(106,624,889)	(149.89)	(1.9735)	(1.4957)	(0.48)	(31.94)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(3,989,105)	(1,902,000)	(2,087,105)	(109.73)	(205,825,530)	(110,996,000)	(94,829,530)	(85.44)	(1.9381)	(1.7136)	(0.22)	(13.10)
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	11,469,488	11,457,623	11,865	0.10	737,676,016	745,124,000	(7,447,984)	(1.00)	1.5548	1.5377	0.02	1.11
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	25,497	27,740	(2,243)	(8.09)	1,639,873	1,804,000	(164,127)	9.10	1.5548	1.5377	0.02	1.11
23 T & D Losses *	528,051	534,704	(6,654)	(1.24)	33,962,604	34,773,000	(810,396)	2.33	1.5548	1.5377	0.02	1.11
24 TERRITORIAL KWH SALES	11,469,487	11,457,623	11,865	0.10	702,073,539	708,547,000	(6,473,461)	0.91	1.6337	1.6171	0.02	1.03
25 Wholesale KWH Sales	400,388	439,194	(38,805)	(8.84)	24,508,474	27,160,000	(2,651,526)	9.76	1.6337	1.6171	0.02	1.03
26 Jurisdictional KWH Sales	11,069,099	11,018,429	50,670	0.46	677,565,065	681,387,000	(3,821,935)	(0.56)	1.6337	1.6171	0.02	1.03
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	11,084,596	11,033,855	0	0.00	677,565,065	681,387,000	(3,821,935)	0.56	1.6359	1.6193	0.02	1.03
28 TRUE-UP	1,146,038	1,146,038	0	0.00	677,565,065	681,387,000	(3,821,935)	0.56	0.1691	0.1682	0.00	0.54
29 TOTAL JURISDICTIONAL FUEL COST	12,230,634	12,179,893	50,741	0.42	677,565,065	681,387,000	(3,821,935)	(0.56)	1.8050	1.7875	0.02	0.98
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8338	1.8160	0.02	0.98
32 GPIF Reward / (Penalty) **	3,056	3,056	0	0.00	677,565,065	681,387,000	(3,821,935)	(0.56)	0.0005	0.0004	0.00	25.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8343	1.8164	0.02	0.99
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.834	1.816		

* 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
FEBRUARY 2000**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$13,596,940
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	1,493,379
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	368,274
8	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Line 63	<u>(3,989,105)</u>
9	Total Fuel and Net Power Transactions		<u>\$11,469,488</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
FEBRUARY 2000
PERIOD TO DATE**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	27,769,084	27,285,123	483,961	1.77	1,750,516,000	1,768,260,000	(17,744,000)	(1.00)	1.5863	1.5430	0.04	2.81
2 Nuclear Fuel Disposal Costs	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	27,769,084	27,285,123	483,961	1.77	1,750,516,000	1,768,260,000	(17,744,000)	(1.00)	1.5863	1.5430	0.04	2.81
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	3,521,221	2,904,000	617,221	21.25	180,074,298	139,020,000	41,054,298	29.53	1.9554	2.0889	(0.13)	(6.39)
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A9a)	970,073	4,983	965,090	19,367.65	33,016,194	300,000	32,716,194	10,905.40	2.9382	1.6610	1.28	76.89
12 TOTAL COST OF PURCHASED POWER	4,491,294	2,908,983	1,582,311	54.39	213,090,492	139,320,000	73,770,492	52.95	2.1077	2.0880	0.02	0.94
13 Total Available MWH (Line 5 + Line 12)	32,260,378	30,194,106	2,066,272	6.84	1,963,606,492	1,907,580,000	56,026,492	2.94				
14 Fuel Cost of Economy Sales (A6)	(155,249)	(219,000)	63,751	(29.11)	(8,322,578)	(7,490,000)	(832,578)	(11.12)	(1.8654)	(2.9239)	1.06	36.20
15 Gain on Economy Sales (A6)	(34,019)	(22,000)	(12,019)	54.63	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(801,090)	(1,561,000)	759,910	(48.68)	(39,291,267)	(78,570,000)	39,278,733	49.99	(2.0389)	(1.9868)	(0.05)	(2.62)
17 Fuel Cost of Other Power Sales (A6)	(7,112,726)	(2,387,000)	(4,725,726)	197.98	(365,868,018)	(165,280,000)	(200,588,018)	(121.36)	(1.9441)	(1.4442)	(0.50)	(34.61)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(8,103,084)	(4,189,000)	(3,914,084)	(93.44)	(413,481,863)	(251,340,000)	(162,141,863)	(64.51)	(1.9597)	(1.6667)	(0.29)	(17.58)
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	24,157,293	26,005,106	(1,847,813)	(7.11)	1,550,124,629	1,656,240,000	(106,115,371)	(6.41)	1.5584	1.5701	(0.01)	(0.75)
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	52,419	56,461	(4,042)	(7.16)	3,363,614	3,596,000	(232,386)	6.46	1.5584	1.5701	(0.01)	(0.75)
23 T & D Losses *	1,229,311	1,361,826	(132,515)	(9.73)	78,882,888	86,735,000	(7,852,112)	9.05	1.5584	1.5701	(0.01)	(0.75)
24 TERRITORIAL KWH SALES	24,157,292	26,005,106	(1,847,814)	(7.11)	1,467,878,127	1,565,909,000	(98,030,873)	6.26	1.6457	1.6607	(0.02)	(0.90)
25 Wholesale KWH Sales	870,293	952,647	(82,354)	(8.64)	52,870,905	57,421,000	(4,550,095)	7.92	1.6461	1.6591	(0.01)	(0.78)
26 Jurisdictional KWH Sales	23,286,999	25,052,459	(1,765,459)	(7.05)	1,415,007,222	1,508,488,000	(93,480,778)	(6.20)	1.6457	1.6608	(0.02)	(0.91)
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	23,319,601	25,087,532	(1,767,931)	(7.05)	1,415,007,222	1,508,488,000	(93,480,778)	6.20	1.6480	1.6631	(0.02)	(0.91)
28 TRUE-UP	2,292,077	2,292,077	0	0.00	1,415,007,222	1,508,488,000	(93,480,778)	6.20	0.1620	0.1519	0.01	6.65
29 TOTAL JURISDICTIONAL FUEL COST	25,611,677	27,379,609	(1,767,931)	(6.46)	1,415,007,222	1,508,488,000	(93,480,778)	(6.20)	1.8100	1.8150	(0.01)	(0.28)
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8389	1.8440	(0.01)	(0.28)
32 GPIF Reward / (Penalty) **	6,112	6,112	0	0.00	1,415,007,222	1,508,488,000	(93,480,778)	(6.20)	0.0004	0.0004	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8393	1.8444	(0.01)	(0.28)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.839	1.844		

* 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: FEBRUARY 2000

	CURRENT MONTH				PERIOD - TO - DATE				
	ACTUAL	ESTIMATED	AMOUNT (\$)	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT (\$)	DIFFERENCE %	
A. Fuel Cost & Net Power Transactions									
1 Fuel Cost of System Net Generation	13,428,211.25	11,977,253	1,450,958.25	12.11	27,449,301.04	26,969,205.00	480,096.04	1.78	
1a Other Generation	168,728.41	152,706	16,022.41	10.49	319,782.60	315,918.00	3,864.60	1.22	
2 Fuel Cost of Power Sold	(3,989,105.46)	(1,902,000)	(2,087,105.46)	109.73	(8,103,085.51)	(4,189,000.00)	(3,914,085.51)	93.44	
3 Fuel Cost - Purchased Power	1,493,379.28	1,229,000	264,379.28	21.51	3,521,221.49	2,904,000.00	617,221.49	21.25	
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	#N/A	0.00	0.00	0.00	#N/A	
3b Energy Payments to Qualifying Facilities	368,274.00	664	367,610.00	55,362.95	970,073.00	4,983.00	965,090.00	19,367.65	
4 Energy Cost-Economy Purchases	0.00	0	0.00	#N/A	0.00	0.00	0.00	#N/A	
5 Total Fuel & Net Power Transactions	11,469,487.48	11,457,623	11,864.48	0.10	24,157,292.62	26,005,106	(1,847,813.38)	(7.11)	
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	11,469,487.48	11,457,623	11,864.48	0.10	24,157,292.62	26,005,106	(1,847,813.38)	(7.11)	
B. KWH Sales									
1 Jurisdictional Sales	677,565,065	681,387,000	(3,821,935)	(0.56)	1,415,007,222	1,508,488,000	(93,480,778)	(6.20)	
2 Non-Jurisdictional Sales	24,508,474	27,160,000	(2,651,526)	(9.76)	52,870,905	57,421,000	(4,550,095)	(7.92)	
3 Total Territorial Sales	702,073,539	708,547,000	(6,473,461)	(0.91)	1,467,878,127	1,565,909,000	(98,030,873)	(6.26)	
4 Juris. Sales as % of Total Terr. Sales	96.5091	96.1668	0.3423	0.36	96.3981	96.3331	0.0650	0.07	

4

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000

	CURRENT MONTH				PERIOD - TO - DATE			
	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	12,992,296.44	13,106,356	(114,059.80)	(0.87)	27,124,669.37	29,015,495.04	(1,890,825.67)	(6.52)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(1,146,038.25)	(1,146,038)	0.00	0.00	(2,292,076.50)	(2,292,077)	0.00	0.00
2b Incentive Provision	3,008.54	3,009	0.00	0.00	6,017.08	6,017	0.00	0.00
2c Special Contract Recovery Cost	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
3 Juris. Fuel Revenue Applicable to Period	<u>11,849,266.73</u>	<u>11,963,328</u>	<u>(114,061.27)</u>	<u>(0.95)</u>	<u>24,838,609.95</u>	<u>26,729,436</u>	<u>(1,890,826.05)</u>	<u>(7.07)</u>
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	11,469,487.48	11,457,623	11,864.48	0.10	24,157,292.62	26,005,106	(1,847,813.38)	(7.11)
5 Juris. Sales % of Total KWH Sales (Line B4)	<u>96.5091</u>	<u>96.1668</u>	<u>0.3423</u>	<u>0.36</u>	<u>96.3981</u>	<u>96.3331</u>	<u>0.0650</u>	<u>0.07</u>
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	<u>11,084,595.88</u>	<u>11,033,855</u>	<u>50,740.88</u>	<u>0.46</u>	<u>23,319,600.53</u>	<u>25,087,532</u>	<u>(1,767,931.47)</u>	<u>(7.05)</u>
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	764,670.85	929,473	(164,802.15)	(17.73)	1,519,009.42	1,641,906	(122,896.58)	(7.48)
8 Interest Provision for the Month	(33,457.92)	(52,763)	19,305.08	(36.59)	(75,194.32)	(113,673)	38,478.68	(33.85)
9 Beginning True-Up & Interest Provision	(7,878,159.25)	(11,954,898)	4,076,738.75	(34.10)	(9,736,799.67)	(13,752,459)	4,015,659.33	(29.20)
10 True-Up Collected / (Refunded)	<u>1,146,038.25</u>	<u>1,146,038</u>	<u>0.00</u>	<u>0.00</u>	<u>2,292,076.50</u>	<u>2,292,077</u>	<u>0.00</u>	<u>0.00</u>
11 End of Period - Total Net True-Up, Before Adjustment (C7+C8+C9+C10)	<u>(6,000,908.07)</u>	<u>(9,932,150)</u>	<u>3,931,241.93</u>	<u>(39.58)</u>	<u>(6,000,908.07)</u>	<u>(9,932,150)</u>	<u>3,931,241.93</u>	<u>(39.58)</u>

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

		CURRENT MONTH			
		\$	DIFFERENCE		
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(7,878,159.25)	(11,954,898.00)	4,076,738.75	(34.10)
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(5,967,450.15)	(9,879,387.00)	3,911,936.85	(39.60)
3	Total of Beginning & Ending True-Up Amts.	(13,845,609.40)	(21,834,285.00)	7,988,675.60	(36.59)
4	Average True-Up Amount	(6,922,804.70)	(10,917,143)	3,994,338.30	(36.59)
5	Interest Rate -				
	1st Day of Reporting Business Month	5.80	5.80	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	5.80	5.80	0.0000	
7	Total (D5+D6)	11.60	11.60	0.0000	
8	Annual Average Interest Rate	5.80	5.80	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.4833	0.4833	0.0000	
10	Interest Provision (D4*D9)	(33,457.92)	(52,763.00)	19,305.08	(36.59)
	Jurisdictional Loss Multiplier (From A-1)	1.0014	1.0014		

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF :
FEBRUARY 2000

	CURRENT MONTH				PERIOD - TO - DATE				
	FUEL COST-NET GEN.(\$)	ACTUAL (1)	EST. (2)	DIFFERENCE		ACTUAL (5)	EST. (6)	DIFFERENCE	
				AMOUNT (3)	% (4)			AMOUNT (7)	% (8)
2 LIGHTER OIL	24,329	26,925	(2,596)	(9.64)	47,692	53,536	(5,844)	(10.92)	
3 COAL excluding Scherer	12,267,935	11,275,604	992,331	8.80	25,653,553	24,835,099	818,454	3.30	
3a COAL at Scherer	540,486	649,838	(109,352)	(16.83)	650,893	2,024,203	(1,373,310)	(67.84)	
4 GAS	566,588	6,224	560,364	9,003.28	1,013,779	9,063	1,004,716	11,085.91	
4a GAS (B.L.)	17,643	17,681	(38)	(0.21)	43,370	35,815	7,555	21.09	
6 OTHER - C.T.	11,231	981	10,250	1,044.85	40,013	11,488	28,525	248.30	
6a OTHER GENERATION	168,728	152,706	16,022	10.49	319,784	315,919	3,865	1.22	
7 TOTAL (\$)	<u>13,596,940</u>	<u>12,129,959</u>	<u>1,466,981</u>	<u>12.09</u>	<u>27,769,084</u>	<u>27,285,123</u>	<u>483,961</u>	<u>1.77</u>	
SYSTEM NET GEN. (MWH)									
9 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A	
10 COAL	827,386	780,220	47,166	6.05	1,708,179	1,750,950	(42,771)	(2.44)	
11 GAS	14,332	150	14,182	9,454.67	24,744	220	24,524	11,147.27	
13 OTHER - C.T.	161	20	141	705.00	596	250	346	138.40	
13a OTHER GENERATION	8,989	8,140	849	10.43	16,997	16,840	157	0.93	
14 TOTAL (MWH)	<u>850,868</u>	<u>788,530</u>	<u>62,338</u>	<u>7.91</u>	<u>1,750,516</u>	<u>1,768,260</u>	<u>(17,744)</u>	<u>(1.00)</u>	
UNITS OF FUEL BURNED									
16 LIGHTER OIL (BBL)	972	1,342	(370)	(27.57)	1,933	2,686	(753)	(28.03)	
17 COAL (TON) (1)	372,350	344,116	28,234	8.20	775,534	754,921	20,613	2.73	
18 GAS (MCF)	209,600	8,442	201,158	2,382.82	368,260	15,664	352,596	2,251.00	
20 OTHER - C.T. (BBL)	425	50	375	750.00	1,516	589	927	157.39	
BTU'S BURNED (MMBTU)									
22 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A	
23 COAL + B.L. (OIL & GAS)	8,482,584	8,031,773	450,811	5.61	17,520,681	18,064,746	(544,065)	(3.01)	
24 GAS	209,978	2,264	207,714	9,174.65	366,007	3,271	362,736	11,089.45	
26 OTHER - C.T.	2,473	293	2,180	744.03	8,821	3,434	5,387	156.87	
27 TOTAL (MMBTU)	<u>8,695,035</u>	<u>8,034,330</u>	<u>660,705</u>	<u>8.22</u>	<u>17,895,509</u>	<u>18,071,451</u>	<u>(175,942)</u>	<u>(0.97)</u>	
GENERATION MIX (% MWH)									
29 LIGHTER OIL	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A	
30 COAL + B.L.	97.24	98.95	(1.71)	(1.73)	97.58	99.02	(1.44)	(1.45)	
31 GAS	1.68	0.02	1.66	8,300.00	1.41	0.01	1.40	14,000.00	
33 OTHER - C.T.	0.02	0.00	0.02	#N/A	0.04	0.02	0.02	100.00	
33a OTHER GENERATION	1.06	1.03	0.03	2.91	0.97	0.95	0.02	2.11	
34 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	
FUEL COST (\$)/ UNIT									
36 LIGHTER OIL (\$/BBL)	25.03	20.06	4.97	24.78	24.67	19.93	4.74	23.78	
37 COAL (\$/TON) (1)	32.95	32.77	0.18	0.55	33.08	32.90	0.18	0.55	
38 GAS (ALL) (\$/MCF)	2.79	2.83	(0.04)	(1.41)	2.87	2.87	0.00	0.00	
40 OTHER - C.T. (\$/BBL)	26.42	19.62	6.80	34.66	26.39	19.50	6.89	35.33	
FUEL COST (\$)/ MMBTU									
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.	1.51	1.49	0.02	1.34	1.51	1.49	0.02	1.34	
44 GAS - Generation	2.70	2.75	(0.05)	(1.82)	2.77	2.77	0.00	0.00	
46 OTHER - C.T.	4.54	3.35	1.19	35.52	4.54	3.35	1.19	35.52	
47 TOTAL (\$/MMBTU)	<u>1.56</u>	<u>1.51</u>	<u>0.05</u>	<u>3.31</u>	<u>1.53</u>	<u>1.49</u>	<u>0.04</u>	<u>2.68</u>	
BTU BURNED / KWH									
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.	10,252	10,294	(42)	(0.41)	10,257	10,317	(60)	(0.58)	
51 GAS - Generation	14,651	15,093	(442)	(2.93)	14,792	14,868	(76)	(0.51)	
53 OTHER - C.T.	15,360	14,650	710	5	14,800	13,736	1,064	8	
54 TOTAL (BTU/KWH)	<u>10,328</u>	<u>10,189</u>	<u>139.00</u>	<u>1.36</u>	<u>10,323</u>	<u>10,220</u>	<u>103</u>	<u>1.01</u>	
FUEL COST (¢ / KWH)									
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)	1.55	1.53	0.02	1.31	1.55	1.54	0.01	0.65	
58 GAS	3.95	4.15	(0.20)	(4.82)	4.10	4.12	(0.02)	(0.49)	
60 OTHER - C.T.	6.98	4.91	2.07	42.16	6.71	4.60	2.11	45.87	
60a OTHER GENERATION	1.88	1.88	0.00	0.00	1.88	1.88	0.00	0.00	
61 TOTAL (¢ / KWH)	<u>1.60</u>	<u>1.54</u>	<u>0.06</u>	<u>3.90</u>	<u>1.54</u>	<u>1.54</u>	<u>0.05</u>	<u>3.25</u>	

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.

**SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Line	Net	Net	Cap.	Equiv.	Net	Avg. Net	Fuel	Fuel	Fuel	Fuel	Fuel	Fuel	Fuel	
Plant/Unit	Cap.	Gen.	Factor	Avail.	Output	Heat	Type	Burned	Heat Value	Burned	Burned	Cost/	Cost/	
	(MW)	(MWH)	(%)	Factor	Factor	Rate		(Units)	(BTU/Unit)	(MMBTU)	Cost	KWH	Unit	
	2000			(%)	(%)	(BTU/KWH)		Tons/MCF/Bbl	lbs./c&Gal.		(\$)	(\$/KWH)	(\$/Unit)	
1	Crist 1	24.0	2,500	15.0	86.8	17.2	16,706	Gas-G	40,431	1,033	41,765	112,698	4.51	2.79
2								Oil-G						
3								Gas-S	0	1,033	0	0		0.00
4	Crist 2	24.0	4,627	27.7	100.0	27.7	16,294	Gas-G	72,983	1,033	75,391	203,429	4.40	2.79
5								Oil-G						
6								Gas-S	0	1,033	0	0		0.00
7	Crist 3	35.0	7,205	29.6	99.9	29.6	12,883	Gas-G	89,856	1,033	92,822	250,460	3.48	2.79
8								Oil-G						
9								Gas-S	0	1,033	0	0		0.00
10	Crist 4	78.0	43,270	79.7	100.0	79.7	10,603	Coal	18,999	12,074	458,784	663,439	1.53	34.92
11		0						Gas-G	0	1,033	0	0	#N/A	#N/A
12								Gas-S	0	1,033	0	0		#N/A
13								Oil-S	37	137,010	212	729		19.79
14	Crist 5	80.0	49,016	88.0	96.7	91.1	10,061	Coal	20,481	12,040	493,172	715,181	1.46	34.92
15		0						Gas-G	0	1,033	0	0	#N/A	#N/A
16								Gas-S	0	1,033	0	0		#N/A
17								Oil-S	91	137,010	526	1,807		19.78
18	Crist 6	302.0	48,102	22.9	30.4	75.4	11,543	Coal	22,877	12,135	555,235	798,881	1.66	34.92
19		0						Gas-G	0	1,033	0	0	#N/A	#N/A
20								Gas-S	2,976	1,033	3,074	8,296		2.79
21								Oil-S	101	137,010	584	2,007		19.78
22	Crist 7	467.0	188,544	58.0	61.4	94.4	10,102	Coal	79,396	11,995	1,904,701	2,772,499	1.47	34.92
23								Gas-G		1,033	0	0	#N/A	#N/A
24								Gas-S	3,354	1,033	3,465	9,348		2.79
25								Oil-S	12	137,010	70	239		19.76
26	Scherer 3 (2)	214.0	27,267	18.3	36.4	50.3	10,408	Coal	0	11,332	283,798	540,486	1.98	#N/A
27								Oil-S	329	138,000	1,906	8,226		25.02
28	Scholz 1	46.0	5,714	17.8	74.2	24.0	12,319	Coal	3,080	11,427	70,389	119,490	2.09	38.80
29								Oil-S	5	138,500	27	42		9.03
30	2	46.0	11,013	34.4	100.0	34.4	12,351	Coal	5,919	11,491	136,023	229,620	2.08	38.80
31								Oil-S	10	138,500	56	88		9.14
32	Smith 1	162.0	53,610	47.5	50.5	94.1	10,114	Coal	22,604	11,994	542,222	787,000	1.47	34.82
33								Oil-S	285	138,500	1,659	8,359		29.32
34	2	190.0	122,927	93.0	99.1	93.8	9,754	Coal	50,489	11,874	1,199,010	1,757,872	1.43	34.82
35								Oil-S	55	138,500	322	1,623		29.32
36	A	32.0	161	0.7	100.0	0.7	15,360	Oil	425	138,500	2,473	11,231	6.98	26.42
37	Other Generation	0.0	8,989		0.0				0	0		168,728	1.88	#N/A
38	Daniel 1 (1)	239.0	140,392	84.4	99.4	84.9	10,249	Coal	77,590	9,272	1,438,829	2,319,475	1.65	29.89
39								Oil-S	20	138,755	115	512		25.96
40	Daniel 2 (1)	239.0	137,531	82.7	98.1	84.3	10,094	Coal	70,909	9,789	1,388,248	2,119,739	1.54	29.89
41								Oil-S	27	138,755	157	699		25.93
42	Total	2,178.0	850,868	56.1	71.0	79.1	10,219				8,695,035	13,612,203	1.60	

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.

Crist Coal Inventory Adjustment
 Scholz Coal Inventory Adjustment
 Smith Coal Inventory Adjustment
 Daniel Coal Inventory Adjustment
 Daniel Railcar Lease Premium (8,351)
 Daniel Railcar Track Deprec. (6,912)
 Recoverable Fuel 13,596,940 1.60

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
14	<i>PURCHASES:</i>								
15	UNITS (BBL)	793	997	(204)	(20.46)	1,823	2,505	(682)	(27.23)
16	UNIT COST (\$/BBL)	40.96	21.62	19.34	89.45	34.14	21.73	12.41	57.11
17	AMOUNT (\$)	32,471	21,559	10,912	50.61	62,227	54,427	7,800	14.33
18	<i>BURNED:</i>								
19	UNITS (BBL)	1,020	1,342	(322)	(23.99)	2,020	2,686	(666)	(24.80)
20	UNIT COST (\$/BBL)	25.06	20.06	5.00	24.93	24.92	19.93	4.99	25.04
21	AMOUNT (\$)	25,551	26,925	(1,374)	(5.10)	50,324	53,536	(3,212)	(6.00)
22	<i>ENDING INVENTORY:</i>								
23	UNITS (BBL)	6,364	7,302	(938)	(12.85)	6,364	7,302	(938)	(12.85)
24	UNIT COST (\$/BBL)	23.67	19.88	3.79	19.06	23.67	19.88	3.79	19.06
24	AMOUNT (\$)	150,611	145,171	5,440	3.75	150,611	145,171	5,440	3.75
26	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
27	<i>PURCHASES:</i>								
28	UNITS (TONS)	361,069	436,761	(75,692)	(17.33)	665,332	978,761	(313,429)	(32.02)
29	UNIT COST (\$/TON)	33.53	33.46	0.07	0.21	34.29	33.91	0.38	1.12
30	AMOUNT (\$)	12,107,164	14,613,315	(2,506,151)	(17.15)	22,812,628	33,188,884	(10,376,256)	(31.26)
31	<i>BURNED:</i>								
32	UNITS (TONS)	372,351	344,116	28,235	8.21	775,535	754,921	20,614	2.73
33	UNIT COST (\$/TON)	32.99	32.77	0.22	0.67	33.12	32.90	0.22	0.67
34	AMOUNT (\$)	12,283,194	11,275,604	1,007,590	8.94	25,684,073	24,835,099	848,974	3.42
35	<i>ENDING INVENTORY:</i>								
36	UNITS (TONS)	466,465	1,188,139	(721,674)	(60.74)	466,465	1,188,139	(721,674)	(60.74)
37	UNIT COST (\$/TON)	32.91	32.95	(0.04)	(0.12)	32.91	32.95	(0.04)	(0.12)
38	AMOUNT (\$)	15,350,281	39,143,889	(23,793,608)	(60.78)	15,350,281	39,143,889	(23,793,608)	(60.78)
39	DAYS SUPPLY	25	64	(39)	(60.94)	25	64	(39)	(60.94)
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
40	<i>PURCHASES:</i>								
41	UNITS (MMBTU)	464,176	396,132	68,044	17.18	1,119,449	1,140,934	(21,485)	(1.88)
42	UNIT COST (\$/MMBTU)	2.31	1.99	0.32	16.08	2.06	1.95	0.11	5.64
43	AMOUNT (\$)	1,071,990	788,652	283,338	35.93	2,301,812	2,219,131	82,681	3.73
44	<i>BURNED:</i>								
45	UNITS (MMBTU)	283,798	343,985	(60,187)	(17.50)	343,701	1,088,184	(744,483)	(68.42)
46	UNIT COST (\$/MMBTU)	1.90	1.89	0.01	0.53	1.89	1.86	0.03	1.61
47	AMOUNT (\$)	540,486	649,838	(109,352)	(16.83)	650,893	2,024,203	(1,373,310)	(67.84)
48	<i>ENDING INVENTORY:</i>								
49	UNITS (MMBTU)	2,712,504	1,003,738	1,708,766	170.24	2,712,504	1,003,738	1,708,766	170.24
50	UNIT COST (\$/MMBTU)	1.90	1.89	0.01	0.53	1.90	1.89	0.01	0.53
51	AMOUNT (\$)	5,165,883	1,895,951	3,269,932	172.47	5,165,883	1,895,951	3,269,932	172.47
52	DAYS SUPPLY	62	23	39	169.57	62	23	39	169.57
GAS									
59	<i>PURCHASES:</i>								
60	UNITS (MCF)	278,688	8,442	270,246	(261,804)	319,348	15,664	303,684	(288,020)
61	UNIT COST (\$/MCF)	2.77	2.83	(0.06)	2.89	2.78	2.87	(0.09)	2.96
62	AMOUNT (\$)	771,156	23,905	747,251	(723,346)	887,208	44,879	842,329	(797,450)
63	<i>BURNED:</i>								
64	UNITS (MCF)	209,600	8,442	201,158	2,382.82	368,260	15,664	352,596	2,251.00
65	UNIT COST (\$/MCF)	2.79	2.83	(0.04)	(1.41)	2.87	2.87	0.00	0.00
66	AMOUNT (\$)	584,231	23,905	560,326	2,343.97	1,057,151	44,879	1,012,272	2,255.56
67	<i>ENDING INVENTORY:</i>								
68	UNITS (MCF)	98,300	0	98,300	#N/A	98,300	0	98,300	#N/A
69	UNIT COST (\$/MCF)	2.79	#N/A	#N/A	#N/A	2.79	#N/A	#N/A	#N/A
70	AMOUNT (\$)	273,998	0	273,998	#N/A	273,998	0	273,998	#N/A
OTHER - C.T. OIL									
71	<i>PURCHASES:</i>								
72	UNITS (BBL)	0	50	(50.00)	(100.00)	0	708	(708)	(100.00)
73	UNIT COST (\$/BBL)	#N/A	21.36	#N/A	#N/A	#N/A	21.52	#N/A	#N/A
74	AMOUNT (\$)	0	1,068	(1,068)	(100.00)	0	15,233	(15,233)	(100.00)
75	<i>BURNED:</i>								
76	UNITS (BBL)	425	50	375	750.00	1,516	589	927	157.39
77	UNIT COST (\$/BBL)	26.42	19.62	6.80	34.66	26.39	19.50	6.89	35.33
78	AMOUNT (\$)	11,231	981	10,250	1,044.85	40,012	11,488	28,524	248.29
79	<i>ENDING INVENTORY:</i>								
80	UNITS (BBL)	5,735	8,570	(2,835)	(33.08)	5,735	8,570	(2,835)	(33.08)
81	UNIT COST (\$/BBL)	26.40	19.49	6.91	35.45	26.40	19.49	6.91	35.45
82	AMOUNT (\$)	151,384	167,070	(15,686)	(9.39)	151,384	167,070	(15,686)	(9.39)
83	DAYS SUPPLY	NA	107	NA	NA				

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	(5) x (6)(a) TOTAL COST
					FUEL COST	TOTAL COST		
<i>ESTIMATED</i>								
1	So. Co. Interchange	70,946,000	0	70,946,000	1.49	1.67	1,060,000	1,182,000
2	Various Unit Power Sales	35,680,000	0	35,680,000	1.98	2.10	705,000	748,000
3	Various Economy Sales	4,180,000	0	4,180,000	2.89	2.94	121,000	123,000
4	80% Gain on Econ. Sales	0	0	0	N/A	N/A	12,000	15,000
5	Various Other Sales	190,000	0	190,000	2.11	2.11	4,000	4,000
6	TOTAL ESTIMATED SALES	110,996,000	0	110,996,000	1.71	1.87	1,902,000	2,072,000
<i>ACTUAL</i>								
7	Southern Company Interchange	146,861,641	0	146,861,641	2.39	2.57	3,515,098	3,780,957
8	ACES External	7,149	0	7,149	1.55	2.35	111	168
9	AEP External	111,072	0	111,072	1.52	2.16	1,692	2,402
10	ALLEGHEN External	55,536	0	55,536	3.90	2.83	2,168	1,569
11	AQUILA External	9,856	0	9,856	1.46	1.95	144	192
12	CONSTELL External	55,536	0	55,536	1.54	2.18	855	1,208
13	CPL External	34,707	0	34,707	1.53	2.08	531	722
14	DETM External	55,536	0	55,536	3.93	2.80	2,182	1,555
15	DUKE POWER Economy	104,120	0	104,120	1.25	1.86	1,302	1,937
16	ENRON External	0	0	0	#N/A	#N/A	0	0
17	ENTERGY Economy/Other	371,365	0	371,365	1.45	1.89	5,367	7,023
18	EPMC External	111,072	0	111,072	1.96	2.55	2,179	2,832
19	FPC UPS, Economy	3,452,518	0	3,452,518	2.11	2.32	72,806	80,070
20	FPL UPS, External	16,732,987	0	16,732,987	1.90	2.10	318,085	351,459
21	JEA UPS, Economy	3,708,941	0	3,708,941	1.95	2.16	72,162	80,191
22	LG&E External	8,330	0	8,330	N/A	N/A	128	225
23	LPM External	38,177	0	38,177	1.60	2.16	609	823
24	ONEOK External	55,536	0	55,536	1.74	2.55	968	1,416
25	OPC Economy	53,799	0	53,799	1.67	1.97	900	1,062
26	RELIANT External	0	0	0	#N/A	#N/A	0	0
27	SCE&G Economy, External	7,149	0	7,149	1.59	2.25	114	161
28	TAL UPS	495,241	0	495,241	2.59	2.84	12,829	14,043
29	TEA External	65,943	0	65,943	1.58	2.23	1,044	1,473
30	TENASKA External	0	0	0	N/A	N/A	0	0
31	TVA External	2,530,071	0	2,530,071	N/A	N/A	40,456	59,033
32	TXU Economy	0	0	0	#N/A	#N/A	0	0
33	Less: Flow-Thru Energy	(3,213,201)	0	(3,213,201)	1.81	1.81	(58,016)	(58,016)
34	Hydro-Loss	0	0	0	#N/A	#N/A	0	0
35	AEC/BRMC	1,865,251	0	1,865,251	1.88	1.88	35,025	35,025
36	SEPA	864,424	864,424	0	0.00	0.00	0	0
37	U.P.S. Adjustment	0	0	0	N/A	N/A	(66,816)	(66,816)
38	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	11,235	11,235
39	Transmission Revenues *	0	0	0	N/A	N/A	0	0
40	Other transactions including adj.	31,382,774	23,970,822	7,411,952	0.05	0.05	15,947	15,947
41	TOTAL ACTUAL SALES	205,825,530	24,835,246	180,990,284	1.94	2.10	3,989,105	4,327,896
42	Difference in Amount	94,829,530	24,835,246	69,994,284	0.23	0.23	2,087,105	2,255,896
43	Difference in Percent	85.44	#N/A	63.06	13.45	12.30	109.73	108.88

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

PERIOD TO DATE

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)					
					SOLD TO	TYPE AND SCHEDULE			TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	(a)	(b)
												FUEL COST	TOTAL COST
<i>ESTIMATED</i>													
1													
	So. Co. Interchange	164,890,000	0	164,890,000	1.44	1.63	2,379,000	2,695,000					
2	Various	78,570,000	0	78,570,000	1.99	2.11	1,561,000	1,656,000					
3	Various	7,490,000	0	7,490,000	2.92	2.96	219,000	222,000					
4		0	0	0	#N/A	#N/A	22,000	27,000					
5	Various	390,000	0	390,000	2.05	2.05	8,000	8,000					
6	TOTAL ESTIMATED SALES	<u>251,340,000</u>	<u>0</u>	<u>251,340,000</u>	<u>1.67</u>	<u>1.83</u>	<u>4,189,000</u>	<u>4,608,000</u>					
<i>ACTUAL</i>													
7	Southern Company Interchange	299,098,354	0	299,098,354	2.37	2.55	7,102,344	7,633,381					
8	ACES	7,149	0	7,149	1.55	2.35	111	168					
9	AEP	111,072	0	111,072	1.52	2.16	1,692	2,402					
10	ALLEGHEN	55,536	0	55,536	3.90	2.83	2,168	1,569					
11	AQUILA	53,932	0	53,932	1.50	2.42	808	1,307					
12	CONSTELL	55,536	0	55,536	1.54	2.18	855	1,208					
13	CPL	323,118	0	323,118	2.25	3.78	7,273	12,222					
14	DETM	55,536	0	55,536	3.93	2.80	2,182	1,555					
15	DUKE POWER	950,957	0	950,957	1.93	2.95	18,377	28,043					
16	ENRON	108,214	0	108,214	1.67	2.59	1,805	2,799					
17	ENTERGY	461,602	0	461,602	1.46	1.95	6,724	9,008					
18	EPMC	115,237	0	115,237	1.94	2.52	2,235	2,906					
19	FPC	6,057,898	0	6,057,898	2.24	2.45	135,593	148,454					
20	FPL	24,669,280	0	24,669,280	1.94	2.15	478,950	529,999					
21	JEA	6,053,084	0	6,053,084	1.99	2.21	120,497	133,516					
22	LG&E	68,304	0	68,304	1.65	2.29	1,128	1,565					
23	LPM	507,685	0	507,685	1.96	2.85	9,966	14,448					
24	ONEOK	55,536	0	55,536	1.74	2.55	968	1,416					
25	OPC	681,993	0	681,993	2.90	3.66	19,802	24,992					
26	RELIANT	2,152	0	2,152	4.00	7.02	86	151					
27	SCE&G	14,090	0	14,090	2.90	4.34	408	612					
28	TAL	2,511,005	0	2,511,005	2.68	2.94	67,221	73,875					
29	TEA	556,278	0	556,278	1.69	2.43	9,375	13,491					
30	TENASKA	4,998	0	4,998	1.60	2.80	80	140					
31	TVA	4,130,043	0	4,130,043	1.67	2.39	69,153	98,689					
32	TXU	3,610	0	3,610	1.50	1.86	54	67					
33	Less: Flow-Thru Energy	(5,829,723)	0	(5,829,723)	2.02	2.02	(117,784)	(117,784)					
34	Hydro-Loss	0	0	0	#N/A	#N/A	0	0					
35	AEC/BRMC	4,467,569	0	4,467,569	1.99	1.99	88,853	88,853					
36	SEPA	1,796,608	1,796,608	0	0.00	0.00	0	0					
37	U.P.S. Adjustment	0	0	0	N/A	N/A	(1,169)	(1,169)					
38	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	34,019	34,019					
39	Transmission Revenues	0	0	0	N/A	N/A	0	0					
40	Other transactions including adj.	<u>66,335,210</u>	<u>50,708,545</u>	<u>15,626,665</u>	<u>0.06</u>	<u>0.06</u>	<u>39,311</u>	<u>39,311</u>					
41	TOTAL ACTUAL SALES	<u>413,481,863</u>	<u>52,505,153</u>	<u>360,976,708</u>	<u>1.96</u>	<u>2.12</u>	<u>8,103,085</u>	<u>8,781,213</u>					
42	Difference in Amount	162,141,863	52,505,153	109,636,708	0.29	0.29	3,914,085	4,173,213					
43	Difference in Percent	64.51	#N/A	43.62	17.37	15.85	93.44	90.56					

SCHEDULE A-7

**PURCHASED POWER
GULF POWER COMPANY
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF: FEBRUARY 2000**

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

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

ENERGY PAYMENT TO QUALIFIED FACILITIES
 GULF POWER COMPANY
 FOR THE MONTH OF: FEBRUARY 2000

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	
<i>ESTIMATED</i>								
1	Solutia	40,000			40,000	1.660	1.660	664
<i>ACTUAL</i>								
2	Bay Resource Management	662,989				2.40	2.40	15,884
3	Pensacola Christian College	0				#N/A	#N/A	0
4	Solutia	10,457,000				3.37	3.37	351,982
5	Champion	23,000				1.77	1.77	408
6	TOTAL	11,142,989				3.30	3.30	368,274

13

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	
<i>ESTIMATED</i>								
1	Solutia	300,000	0	0	300,000	1.66	1.66	4,983
<i>ACTUAL</i>								
2	Bay Resource Management	974,194	0	0	0	2.30	2.30	22,446
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0
4	Solutia	32,009,000	0	0	0	2.96	2.96	947,024
5	Champion	33,000	0	0	0	1.83	1.83	603
6	TOTAL	33,016,194				2.94	2.94	970,073

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2000**

(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	55,710,000	1.65	917,000	115,900,000	1.96	2,275,000
2 Unit Power Sales	5,880,000	2.09	123,000	10,550,000	2.16	228,000
3 Economy Energy	2,210,000	2.71	60,000	4,460,000	2.69	120,000
4 Other Purchases	<u>3,750,000</u>	3.44	<u>129,000</u>	<u>8,110,000</u>	3.46	<u>281,000</u>
5 TOTAL ESTIMATED PURCHASES	<u>67,550,000</u>	1.82	<u>1,229,000</u>	<u>139,020,000</u>	2.09	<u>2,904,000</u>
<i>ACTUAL</i>						
6 Southern Company Interchange	12,124,725	2.71	329,033	30,469,777	2.46	749,595
7 Non-Associated Companies	65,912,510	1.85	1,222,634	143,120,968	2.02	2,895,000
8 Alabama Electric Co-op	170,000	4.36	7,410	180,000	4.28	7,705
9 Other Wheeled Energy	6,116,262	N/A	N/A	13,251,375	N/A	N/A
10 Other Transactions	24,128,261	0.00	0	51,577,901	0.00	156
11 Less: Flow-Thru Energy	<u>(26,961,201)</u>	0.24	<u>(65,698)</u>	<u>(58,525,723)</u>	0.22	<u>(131,235)</u>
12 TOTAL ACTUAL PURCHASES	<u>81,490,557</u>	1.83	<u>1,493,379</u>	<u>180,074,298</u>	1.96	<u>3,521,221</u>
13 Difference in Amount	13,940,557	0.01	264,379	41,054,298	(0.13)	617,221
15 Difference in Percent	20.64	0.55	21.51	29.53	(6.22)	21.25

14

Revisions
for the month
January 2000

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
JANUARY 2000
CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
1 Fuel Cost of System Net Generation (A3)	14,172,144	15,155,164	(983,020)	(6.49)	899,648,000	979,730,000	(80,082,000)	(8.17)	1.5753	1.5469	0.03	1.84
2 Nuclear Fuel Disposal Costs	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	14,172,144	15,155,164	(983,020)	(6.49)	899,648,000	979,730,000	(80,082,000)	(8.17)	1.5753	1.5469	0.03	1.84
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	2,027,842	1,675,000	352,842	21.07	98,583,741	71,470,000	27,113,741	37.94	2.0570	2.3436	(0.29)	(12.23)
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	0.00	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A8)	601,799	4,319	597,480	35.58	21,873,205	260,000	21,613,205	8,312.77	2.7513	1.6612	1.09	65.62
12 TOTAL COST OF PURCHASED POWER	2,629,641	1,679,319	950,322	56.59	120,456,946	71,730,000	48,726,946	67.93	2.1831	2.3412	(0.16)	(6.75)
13 Total Available MWH (Line 5 + Line 12)	16,801,785	16,834,483	(32,698)	(0.19)	1,020,104,946	1,051,460,000	(31,355,054)	(2.98)				
14 Fuel Cost of Economy Sales (A6)	(94,499)	(98,000)	3,501	(3.57)	(4,647,624)	(3,310,000)	(1,337,624)	(40.41)	(2.0333)	(2.9607)	0.93	31.32
15 Gain on Economy Sales (A6)	(22,784)	(10,000)	(12,784)	127.84	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(392,026)	(856,000)	463,974	(54.20)	(14,901,580)	(42,890,000)	27,988,420	65.26	(2.6308)	(1.9958)	(0.64)	(31.82)
17 Fuel Cost of Other Power Sales (A6)	(3,604,671)	(1,323,000)	(2,281,671)	172.46	(188,107,129)	(94,144,000)	(93,963,129)	(99.81)	(1.9163)	(1.4053)	(0.51)	(36.36)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(4,113,980)	(2,287,000)	(1,826,980)	(79.89)	(207,656,333)	(140,344,000)	(67,312,333)	(47.96)	(1.9811)	(1.6296)	(0.35)	(21.57)
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	12,687,805	14,547,483	(1,859,678)	(12.78)	812,448,613	911,116,000	(98,667,387)	(10.83)	1.5617	1.5967	(0.04)	(2.19)
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	26,920	28,613	(1,693)	(5.92)	1,723,741	1,792,000	(68,259)	3.81	1.5617	1.5967	(0.04)	(2.19)
23 T & D Losses *	701,520	829,677	(128,157)	(15.45)	44,920,284	51,962,000	(7,041,716)	13.55	1.5617	1.5967	(0.04)	(2.19)
24 TERRITORIAL KWH SALES	12,687,805	14,547,483	(1,859,678)	(12.78)	765,804,588	857,362,000	(91,557,412)	10.68	1.6568	1.6968	(0.04)	(2.36)
25 Wholesale KWH Sales	469,906	513,454	(43,548)	(8.48)	28,362,431	30,261,000	(1,898,569)	6.27	1.6568	1.6968	(0.04)	(2.36)
26 Jurisdictional KWH Sales	12,217,900	14,034,029	(1,816,130)	(12.94)	737,442,157	827,101,000	(89,658,843)	(10.84)	1.6568	1.6968	(0.04)	(2.36)
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,235,005	14,053,677	0	0.00	737,442,157	827,101,000	(89,658,843)	10.84	1.6591	1.6991	(0.04)	(2.35)
28 TRUE-UP	1,146,038	1,146,038	0	0.00	737,442,157	827,101,000	(89,658,843)	10.84	0.1554	0.1386	0.02	12.12
29 TOTAL JURISDICTIONAL FUEL COST	13,381,043	15,199,715	(1,818,672)	(11.97)	737,442,157	827,101,000	(89,658,843)	(10.84)	1.8145	1.8377	(0.02)	(1.26)
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8435	1.8670	(0.02)	(1.26)
32 GPIF Reward / (Penalty) **	3,056	3,056	0	0.00	737,442,157	827,101,000	(89,658,843)	(10.84)	0.0004	0.0004	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8439	1.8674	(0.02)	(1.26)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.844	1.867		

* Include for Informational Purposes Only
** Calculation Based on Jurisdictional KWH Sales.

Revised 3/16/00

SCHEDULE A1a

**GULF POWER COMPANY
RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
SHOWN ON SCHEDULE A1
FOR THE MONTH OF
JANUARY 2000**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$14,172,144
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	2,027,842
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	601,799
8	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Line 63	<u>(4,113,980)</u>
9	Total Fuel and Net Power Transactions		<u>\$12,687,805</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
JANUARY 2000
PERIOD TO DATE**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
			AMT	%			AMT	%			AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	14,172,144	15,155,164	(983,020)	(6.49)	899,648,000	979,730,000	(80,082,000)	(8.17)	1.5753	1.5469	0.03	1.84
2 Nuclear Fuel Disposal Costs	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	14,172,144	15,155,164	(983,020)	(6.49)	899,648,000	979,730,000	(80,082,000)	(8.17)	1.5753	1.5469	0.03	1.84
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	2,027,842	1,675,000	352,842	21.07	98,583,741	71,470,000	27,113,741	37.94	2.0570	2.3436	(0.29)	(12.23)
9 Energy Cost of Schedule E Economy Purch. (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A9a)	601,799	4,319	597,480	13,833.76	21,873,205	260,000	21,613,205	8,312.77	2.7513	1.6612	1.09	65.62
12 TOTAL COST OF PURCHASED POWER	2,629,641	1,679,319	950,322	56.59	120,456,946	71,730,000	48,726,946	67.93	2.1831	2.3412	(0.16)	(6.75)
13 Total Available MWH (Line 5 + Line 12)	16,801,785	16,834,483	(32,698)	(0.19)	1,020,104,946	1,051,460,000	(31,355,054)	(2.98)				
14 Fuel Cost of Economy Sales (A6)	(94,499)	(98,000)	3,501	(3.57)	(4,647,624)	(3,310,000)	(1,337,624)	(40.41)	(2.0333)	(2.9607)	0.93	31.32
15 Gain on Economy Sales (A6)	(22,784)	(10,000)	(12,784)	127.84	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(392,025)	(856,000)	463,975	(54.20)	(14,901,580)	(42,890,000)	27,988,420	65.26	(2.6308)	(1.9958)	(0.64)	(31.82)
17 Fuel Cost of Other Power Sales (A6)	(3,604,671)	(1,323,000)	(2,281,671)	172.46	(188,107,129)	(94,144,000)	(93,963,129)	(99.81)	(1.9163)	(1.4053)	(0.51)	(36.36)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(4,113,979)	(2,287,000)	(1,826,979)	(79.89)	(207,656,333)	(140,344,000)	(67,312,333)	(47.96)	(1.9811)	(1.6296)	(0.35)	(21.57)
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	12,687,805	14,547,483	(1,859,678)	(12.78)	812,448,613	911,116,000	(98,667,387)	(10.83)	1.5617	1.5967	(0.04)	(2.19)
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	26,920	28,613	(1,693)	(5.92)	1,723,741	1,792,000	(68,259)	3.81	1.5617	1.5967	(0.04)	(2.19)
23 T & D Losses *	701,520	829,677	(128,157)	(15.45)	44,920,284	51,962,000	(7,041,716)	13.55	1.5617	1.5967	(0.04)	(2.19)
24 TERRITORIAL KWH SALES	12,687,805	14,547,483	(1,859,678)	(12.78)	765,804,588	857,362,000	(91,557,412)	10.68	1.6568	1.6968	(0.04)	(2.36)
25 Wholesale KWH Sales	469,906	513,454	(43,548)	(8.48)	28,362,431	30,261,000	(1,898,569)	6.27	1.6568	1.6968	(0.04)	(2.36)
26 Jurisdictional KWH Sales	12,217,900	14,034,029	(1,816,130)	(12.94)	737,442,157	827,101,000	(89,658,843)	(10.84)	1.6568	1.6968	(0.04)	(2.36)
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,235,005	14,053,677	(1,818,672)	(12.94)	737,442,157	827,101,000	(89,658,843)	10.84	1.6591	1.6991	(0.04)	(2.35)
28 TRUE-UP	1,146,038	1,146,038	0	0.00	737,442,157	827,101,000	(89,658,843)	10.84	0.1554	0.1386	0.02	12.12
29 TOTAL JURISDICTIONAL FUEL COST	13,381,043	15,199,715	(1,818,672)	(11.97)	737,442,157	827,101,000	(89,658,843)	(10.84)	1.8145	1.8377	(0.02)	(1.26)
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8435	1.8670	(0.02)	(1.26)
32 GPIF Reward / (Penalty) **	3,056	3,056	0	0.00	737,442,157	827,101,000	(89,658,843)	(10.84)	0.0004	0.0004	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8439	1.8674	(0.02)	(1.26)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.844	1.867		

* 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: JANUARY 2000

	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	14,021,089.79	14,991,952	(970,862.21)	(6.48)	14,021,089.79	14,991,952	(970,862.21)	(6.48)
1a Other Generation	151,054.19	163,212	(12,157.81)	(7.45)	151,054.19	163,212	(12,157.81)	(7.45)
2 Fuel Cost of Power Sold	(4,113,980.05)	(2,287,000)	(1,826,980.05)	79.89	(4,113,980.05)	(2,287,000)	(1,826,980.05)	79.89
3 Fuel Cost - Purchased Power	2,027,842.21	1,675,000	352,842.21	21.07	2,027,842.21	1,675,000	352,842.21	21.07
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
3b Energy Payments to Qualifying Facilities	601,799.00	4,319	597,480.00	13,833.76	601,799.00	4,319	597,480.00	13,833.76
4 Energy Cost-Economy Purchases	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
5 Total Fuel & Net Power Transactions	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)
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	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)
B. KWH Sales								
1 Jurisdictional Sales	737,442,157	827,101,000	(89,658,843)	(10.84)	737,442,157	827,101,000	(89,658,843)	(10.84)
2 Non-Jurisdictional Sales	28,362,431	30,261,000	(1,898,569)	(6.27)	28,362,431	30,261,000	(1,898,569)	(6.27)
3 Total Territorial Sales	765,804,588	857,362,000	(91,557,412)	(10.68)	765,804,588	857,362,000	(91,557,412)	(10.68)
4 Juris. Sales as % of Total Terr. Sales	96.2964	96.4705	(0.1741)	(0.18)	96.2964	96.4705	(0.1741)	(0.18)

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2000**

	CURRENT MONTH				PERIOD - TO - DATE			
	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
C. True-up Calculation								
1 Jurisdictional Fuel Revenue	14,132,372.93	15,909,139	(1,776,765.87)	(11.17)	14,132,372.93	15,909,139	(1,776,765.87)	(11.17)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(1,146,038.25)	(1,146,038)	0.00	0.00	(1,146,038.25)	(1,146,038)	0.00	0.00
2b Incentive Provision	3,008.54	3,009	0.00	0.00	3,008.54	3,009	0.00	0.00
2c Special Contract Recovery Cost	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
3 Juris. Fuel Revenue Applicable to Period	12,989,343.22	14,766,110	(1,776,766.78)	(12.03)	12,989,343.22	14,766,110	(1,776,766.78)	(12.03)
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)	12,687,805.14	14,547,483	(1,859,677.86)	(12.78)
5 Juris. Sales % of Total KWH Sales (Line B4)	96.2964	96.4705	(0.1741)	(0.18)	96.2964	96.4705	(0.1741)	(0.18)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	12,235,004.65	14,053,677	(1,818,672.35)	(12.94)	12,235,004.65	14,053,677	(1,818,672.35)	(12.94)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	754,338.57	712,433	41,905.57	5.88	754,338.57	712,433	41,905.57	5.88
8 Interest Provision for the Month	(41,736.40)	(60,910)	19,173.60	(31.48)	(41,736.40)	(60,910)	19,173.60	(31.48)
9 Beginning True-Up & Interest Provision	(9,736,799.67)	(13,752,459)	4,015,659.33	(29.20)	(9,736,799.67)	(13,752,459)	4,015,659.33	(29.20)
10 True-Up Collected / (Refunded)	1,146,038.25	1,146,038	0.00	0.00	1,146,038.25	1,146,038	0.00	0.00
11 End of Period - Total Net True-Up, Before Adjustment (C7+C8+C9+C10)	(7,878,159.25)	(11,954,898)	4,076,738.75	(34.10)	(7,878,159.25)	(11,954,898)	4,076,738.75	(34.10)

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2000**

		CURRENT MONTH			
		\$	DIFFERENCE		
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
<i>D. Interest Provision</i>					
1	Beginning True-Up Amount (C9)	(9,736,799.67)	(13,752,459.00)	4,015,659.33	(29.20)
2	Ending True-Up Amount Before Interest (C7+C9+C10)	(7,836,422.85)	(11,893,988.00)	4,057,565.15	(34.11)
3	Total of Beginning & Ending True-Up Amts.	(17,573,222.52)	(25,646,447.00)	8,073,224.48	(31.48)
4	Average True-Up Amount	(8,786,611.26)	(12,823,224)	4,036,612.74	(31.48)
5	Interest Rate - 1st Day of Reporting Business Month	5.80	5.80	0.0000	
6	Interest Rate - 1st Day of Subsequent Business Month	5.60	5.60	0.0000	
7	Total (D5+D6)	11.40	11.40	0.0000	
8	Annual Average Interest Rate	5.70	5.70	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.475	0.4750	0.0000	
10	Interest Provision (D4*D9)	(41,736.40)	(60,910.00)	19,173.60	(31.48)
	Jurisdictional Loss Multiplier (From A-1)	1.0014	1.0014		

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2000**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					FUEL COST	TOTAL COST		
<i>ESTIMATED</i>								
1	So. Co. Interchange	93,944,000	0	93,944,000	1.40	1.61	1,319,000	1,513,000
2	Various Unit Power Sales	42,890,000	0	42,890,000	2.00	2.12	856,000	908,000
3	Various Economy Sales	3,310,000	0	3,310,000	2.96	2.99	98,000	99,000
4	80% Gain on Econ. Sales	0	0	0	N/A	N/A	10,000	12,000
5	Various Other Sales	200,000	0	200,000	2.00	2.00	4,000	4,000
6	TOTAL ESTIMATED SALES	140,344,000	0	140,344,000	1.63	1.81	2,287,000	2,536,000
<i>ACTUAL</i>								
7	Southern Company Interchange	152,236,713	0	152,236,713	2.36	2.53	3,587,246	3,852,424
10	AQUILA External	44,076	0	44,076	1.51	2.53	664	1,115
18	CPL External	288,411	0	288,411	2.34	3.99	6,742	11,500
21	DUKE POWER Economy	846,837	0	846,837	2.02	3.08	17,075	26,106
25	ENRON External	108,214	0	108,214	1.67	2.59	1,805	2,799
26	ENTERGY Economy/Other	90,237	0	90,237	1.50	2.20	1,357	1,985
27	EPMC External	4,165	0	4,165	1.34	1.78	56	74
28	FPC UPS, Economy	2,605,380	0	2,605,380	2.41	2.62	62,787	68,384
29	FPL UPS, External	7,936,293	0	7,936,293	2.03	2.25	160,865	178,540
31	JEA UPS, Economy	2,344,143	0	2,344,143	2.06	2.27	48,335	53,325
33	LG&E External	59,974	0	59,974	N/A	N/A	1,000	1,340
34	LPM External	469,508	0	469,508	1.99	2.90	9,357	13,625
40	OPC Economy	628,194	0	628,194	3.01	3.81	18,902	23,930
42	RELIANT External	2,152	0	2,152	4.00	7.02	86	151
43	SCE&G Economy, External	6,941	0	6,941	4.24	6.50	294	451
46	TAL UPS	2,015,764	0	2,015,764	2.70	2.97	54,392	59,832
47	TEA External	490,335	0	490,335	1.70	2.45	8,331	12,018
48	TENASKA External	4,998	0	4,998	N/A	N/A	80	140
49	TVA External	1,599,972	0	1,599,972	N/A	N/A	28,697	39,656
50	TXU Economy	3,610	0	3,610	1.50	1.86	54	67
54	Less: Flow-Thru Energy	(2,616,522)	0	(2,616,522)	2.28	2.28	(59,768)	(59,768)
55	Hydro-Loss	0	0	0	#N/A	#N/A	0	0
56	AEC/BRMC	2,602,318	0	2,602,318	2.07	2.07	53,828	53,828
57	SEPA	932,184	932,184	0	0.00	0.00	0	0
58	U.P.S. Adjustment	0	0	0	N/A	N/A	65,647	65,647
59	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	22,784	22,784
60	Transmission Revenues *	0	0	0	N/A	N/A	0	0
61	Other transactions including adj.	34,952,436	26,737,723	8,214,713	0.07	0.07	23,364	23,364
62	TOTAL ACTUAL SALES	207,656,333	27,669,907	179,986,426	1.98	2.14	4,113,980	4,453,317
63	Difference in Amount	67,312,333	27,669,907	39,642,426	0.35	0.33	1,826,980	1,917,317
64	Difference in Percent	47.96	#N/A	28.25	21.47	18.23	79.89	75.60

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2000

PERIOD TO DATE

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)		
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					FUEL COST	TOTAL COST		
<i>ESTIMATED</i>								
1	So. Co. Interchange	93,944,000	0	93,944,000	1.40	1.61	1,319,000	1,513,000
2	Various Unit Power Sales	42,890,000	0	42,890,000	2.00	2.12	856,000	908,000
3	Various Economy Sales	3,310,000	0	3,310,000	2.96	2.99	98,000	99,000
4	80% Gain on Econ. Sales	0	0	0	#N/A	#N/A	10,000	12,000
5	Various Other Sales	200,000	0	200,000	2.00	2.00	4,000	4,000
6	TOTAL ESTIMATED SALES	140,344,000	0	140,344,000	1.63	1.81	2,287,000	2,536,000
<i>ACTUAL</i>								
7	Southern Company Interchange	152,236,713	0	152,236,713	2.36	2.53	3,587,246	3,852,424
10	AQUILA External	44,076	0	44,076	1.51	2.53	664	1,115
18	CPL External	288,411	0	288,411	2.34	3.99	6,742	11,500
21	DUKE POWER Economy	846,837	0	846,837	2.02	3.08	17,075	26,106
25	ENRON External	108,214	0	108,214	1.67	2.59	1,805	2,799
26	ENTERGY Economy/Other	90,237	0	90,237	1.50	2.20	1,357	1,985
27	EPMC External	4,165	0	4,165	1.34	1.78	56	74
28	FPC UPS, Economy	2,605,380	0	2,605,380	2.41	2.62	62,787	68,384
29	FPL UPS, Economy	7,936,293	0	7,936,293	2.03	2.25	160,865	178,540
31	JEA UPS, Economy	2,344,143	0	2,344,143	2.06	2.27	48,335	53,325
33	LG&E External	59,974	0	59,974	1.67	2.23	1,000	1,340
34	LPM External	469,508	0	469,508	1.99	2.90	9,357	13,625
40	OPC Economy	628,194	0	628,194	3.01	3.81	18,902	23,930
42	RELIANT External	2,152	0	2,152	4.00	7.02	86	151
43	SCE&G Economy, External	6,941	0	6,941	4.24	6.50	294	451
46	TAL UPS	2,015,764	0	2,015,764	2.70	2.97	54,392	59,832
47	TEA External	490,335	0	490,335	1.70	2.45	8,331	12,018
48	TENASKA External	4,998	0	4,998	1.60	2.80	80	140
49	TVA External	1,599,972	0	1,599,972	1.79	2.48	28,697	39,656
50	TXU Economy	3,610	0	3,610	1.50	1.86	54	67
54	Less: Flow-Thru Energy	(2,616,522)	0	(2,616,522)	2.28	2.28	(59,768)	(59,768)
55	Hydro-Loss	0	0	0	#N/A	#N/A	0	0
56	AEC/BRMC	2,602,318	0	2,602,318	2.07	2.07	53,828	53,828
57	SEPA	932,184	932,184	0	0.00	0.00	0	0
58	U.P.S. Adjustment	0	0	0	N/A	N/A	65,647	65,647
59	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	22,784	22,784
60	Transmission Revenues	0	0	0	N/A	N/A	0	0
61	Other transactions including adj.	<u>34,952,436</u>	<u>26,737,723</u>	<u>8,214,713</u>	0.07	0.07	<u>23,364</u>	<u>23,364</u>
62	TOTAL ACTUAL SALES	207,656,333	27,669,907	179,986,426	1.98	2.14	4,113,980	4,453,317
63	Difference in Amount	67,312,333	27,669,907	39,642,426	0.35	0.33	1,826,980	1,917,317
64	Difference in Percent	47.96	#N/A	28.25	21.47	18.23	79.89	75.60