

One Energy Place
Pensacola, Florida 32520

Tel 850.444.6111



June 25, 2002

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 020001-EI for the month of May 2002 are an original and ten copies of Forms 423-1 and 423-2. These forms are filed pursuant to Order No. 13220.

Sincerely,

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

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Enclosures

cc w/attach: Florida Public Service Commission
James Breman
Office of Public Counsel
cc w/o attach: All Parties of Record

DOCUMENT NUMBER-DATE

07840 JUL 26 08

FPSC-COMMISSION CLERK

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

1. Reporting Month: MAY Year: 2002

2. Reporting Company: Gulf Power Company

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

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

5. Date Completed: July 23, 2002

Line No.	Plant Name	Supplier Name	Shipping Point	Purchase Type	Delivery Location	Delivery Date	Sulfur Type Oil	BTU Content (BTU/gal)	Content (Btu/gal)	Volume (Bbls)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	CRIST	RADCLIFF	PENSACOLA, FL	S	CRIST	05/02	FO2	0.45	138500	1240.88	30.238
2	SCHOLZ	SOUTHWEST GA	BAINBRIDGE GA	S	SCHOLZ	05/02	FO2	0.45	138500	175.10	30.588
3	SMITH	SOUTHWEST GA	BAINBRIDGE GA	S	SMITH	05/02	FO2	0.45	138500	1238.36	29.780
4	DANIEL	PEPCO	MOBILE, AL	S	DANIEL	05/02	FO2	0.45	138500	880.95	28.996
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*Gulf's 50% ownership of Daniel where applicable.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002

2. Reporting Company: Gulf Power Company

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

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

5. Date Completed: July 23, 2002

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbls)	Invoice Price (\$/Bbl)	Invoice amount (\$)	Discount (\$)	Net Amount (\$)	Net Price (\$/Bbl)	Quality Adjust (\$/Bbl)	Effective Purchase Price (\$/Bbl)	Transport to Terminal (\$/Bbl)	Add'l Transport charges (\$/Bbl)	Other Charges (\$/Bbl)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	CRIST	RADCLIFF	CRIST	05/02	FO2	1240.88	30.238	37,521.21	-	37,521.21	30.238	-	30.238	-	-	-	30.238
2	SCHOLZ	SOUTHWEST GA	SCHOLZ	05/02	FO2	175.10	30.588	5,355.92	-	5,355.92	30.588	-	30.588	-	-	-	30.588
3	SMITH	SOUTHWEST GA	SMITH	05/02	FO2	1238.36	29.780	36,878.59	-	36,878.59	29.780	-	29.780	-	-	-	29.780
4	DANIEL	PEPCO	DANIEL	05/02	FO2	880.95	28.996	25,544.40	-	25,544.40	28.996	-	28.996	-	-	-	28.996
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*Gulf's 50% ownership of Daniel where applicable.

**Includes tax charges.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst (850)- 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Peters
5. Date Completed: July 23, 2002

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

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

1. Reporting Month: MAY Year: 2002 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
2. Reporting Company: Gulf Power Company (850)- 444-6332
3. Plant Name: Crist Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location		Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)	
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	CONSOLIDATION COAL	10	IL	81	S	RB	50,268.70	21.711	8.04	29.751	1.49	12,006	6.66	11.22
2	CONSOLIDATION COAL	10	IL	81	S	RB	21,316.70	33.302	2.18	35.482	1.48	11,993	6.37	11.52
3	PEABODY COALSALSALES	10	IL	165	C	RB	71,514.00	29.627	7.84	37.467	1.22	12,117	5.86	12.06
4	PEABODY COALSALSALES	45	IM	999	C	RB	40,790.20	37.655	2.18	39.835	0.54	11,747	4.68	11.77
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

- | | |
|---|--|
| 1. Reporting Month: <u>MAY</u> Year: <u>2002</u> | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)-444-6332</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| 3. Plant Name: <u>Crist Electric Generating Plant</u> | 6. Date Completed: <u>July 23, 2002</u> |

Line No.	Supplier Name	Mine Location			Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)			(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	CONSOLIDATION COAL	10	IL	81	S	50,268.70	21.700	-	21.700	-	21.700	0.011	21.711
2	CONSOLIDATION COAL	10	IL	81	S	21,316.70	31.320	-	31.320	-	31.320	(0.018)	33.302
3	PEABODY COALSALES	10	IL	165	C	71,514.00	29.340	-	29.340	-	29.340	0.287	29.627
4	PEABODY COALSALES	45	IM	999	C	40,790.20	34.750	-	34.750	-	34.750	0.140	37.655
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

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| <p>1. Reporting Month: <u>MAY</u> Year: <u>2002</u></p> <p>2. Reporting Company: <u>Gulf Power Company</u></p> <p>3. Plant Name: <u>Cnst Electric Generating Plant</u></p> | <p>4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)-444-6332</u></p> <p>5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u></p> <p>6. Date Completed: <u>July 23, 2002</u></p> |
|--|--|

Line No.	Supplier Name	Mine Location		Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
									Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)		
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	CONSOLIDATION COAL	10	IL 81	MOUND CITY	RB	50,268.70	21.711	-	-	-	8.04	-	-	-	-	8.04	29.751
2	CONSOLIDATION COAL	10	IL 81	MCDUFFIE TERMINAL	RB	21,316.70	33.302	-	-	-	2.18	-	-	-	-	2.18	35.482
3	PEABODY COALSALES	10	IL 165	COOK TERMINAL	RB	71,514.00	29.627	-	-	-	7.84	-	-	-	-	7.84	37.467
4	PEABODY COALSALES	45	IM 999	MCDUFFIE TERMINAL	RB	40,790.20	37.655	-	-	-	2.18	-	-	-	-	2.18	39.835
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst (850)- 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Peters
5. Date Completed: July 23, 2002

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

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

1. Reporting Month: MAY Year: 2002 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
2. Reporting Company: Gulf Power Company (850)- 444-6332
3. Plant Name: Smith Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location		Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	PEABODY COALSALES	35	IM 999	C	RB	7,939.10	36.153	3.09	39.243	0.56	12,145	9.30	8.94
2	PEABODY COALSALES	45	IM 999	C	RB	18,946.30	37.655	3.09	40.745	0.54	11,747	4.68	11.77
3	PEABODY COALSALES	10	IL 165	C	RB	13,210.00	29.627	8.74	38.367	1.22	12,117	5.86	12.06
4	GLENCORE	45	IM 999	S	RB	34,071.00	48.184	3.09	51.274	0.74	12,611	6.21	6.97
5	INTEGRITY	45	IM 999	S	RB	1,614.50	46.485	3.09	49.575	0.72	12,262	7.83	7.73
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

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|---|-------------------|---|
| 1. Reporting Month: MAY | Year: 2002 | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)- 444-6332</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | | |
| 3. Plant Name: <u>Smith Electric Generating Plant</u> | | 5. Signature of Official Submitting Report: Jocelyn P. Peters |
| | | 6. Date Completed: <u>July 23, 2002</u> |

Line No.	Supplier Name	Mine Location		Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	PEABODY COALSALES	35	IM 999	C	7,939.10	32.990	-	32.990	-	32.990	0.398	36.153
2	PEABODY COALSALES	45	IM 999	C	18,946.30	34.750	-	34.750	-	34.750	0.140	37.655
3	PEABODY COALSALES	10	IL 165	C	13,210.00	29.340	-	29.340	-	29.340	0.287	29.627
4	GLENCORE	45	IM 999	S	34,071.00	44.600	-	44.600	-	44.600	0.759	48.184
5	INTEGRITY	45	IM 999	S	1,614.50	43.300	-	43.300	-	43.300	0.220	46.485
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
2. Reporting Company: Gulf Power Company (850)-444-6332
3. Plant Name: Smith Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location		Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
									Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	PEABODY COALSALES	35	IM 999	MCDUFFIE TERMINAL	RB	7,939.10	36.153	-	-	-	3.09	-	-	-	3.09	39.243	
2	PEABODY COALSALES	45	IM 999	MCDUFFIE TERMINAL	RB	18,946.30	37.655	-	-	-	3.09	-	-	-	3.09	40.745	
3	PEABODY COALSALES	10	IL 165	COOK TERMINAL	RB	13,210.00	29.627	-	-	-	8.74	-	-	-	8.74	38.367	
4	GLENCORE	45	IM 999	MCDUFFIE TERMINAL	RB	34,071.00	48.184	-	-	-	3.09	-	-	-	3.09	51.274	
5	INTEGRITY	45	IM 999	MCDUFFIE TERMINAL	RB	1,614.50	46.485	-	-	-	3.09	-	-	-	3.09	49.575	
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst (850)- 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Peters
5. Date Completed: July 23, 2002

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

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

1. Reporting Month: MAY Year: 2002 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)-444-6332

2. Reporting Company: Gulf Power Company

3. Plant Name: Scholz Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	BLACK MOUNTAIN RES.	8 KY 95/133	C	UR	8,159.00	26.549	14.80	41.349	0.86	12,878	8.98	5.33
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3												
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

- | | | |
|--|------------|---|
| 1. Reporting Month: MAY | Year: 2002 | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | | <u>(850)- 444-6332</u> |
| 3. Plant Name: <u>Scholz Electric Generating Plant</u> | | 5. Signature of Official Submitting Report: Jocelyn P. Peters |
| | | 6. Date Completed: <u>July 23, 2002</u> |

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	BLACK MOUNTAIN RES.	8 KY 95/133	C	8,159.00	24.500	-	24.500	-	24.500	0.149	26.549
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

- | | | |
|--|-------------------|---|
| 1. Reporting Month: <u>MAY</u> | Year: <u>2002</u> | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | | <u>(850)-444-6332</u> |
| 3. Plant Name: <u>Scholz Electric Generating Plant</u> | | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| | | 6. Date Completed: <u>July 23, 2002</u> |

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	BLACK MOUNTAIN RES.	8	KY 95/133 Lynch, KY	UR	8,159.00	26.549	-	14.80	-	-	-	-	-	-	14.80	41.349
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002
2. Reporting Company: Gulf Power Company
3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst (850)- 444-6332
4. Signature of Official Submitting Report: Jocelyn P. Peters
5. Date Completed: July 23, 2002

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

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

1. Reporting Month: **MAY** Year: **2002**
2. Reporting Company: Gulf Power Company
3. Plant Name: Daniel Electric Generating Plant
4. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332
5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location		Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)	
(a)	(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	ARCH COAL SALES	17	CO	51	C	UR	42,010.00	16.511	21.27	37.781	0.64	11,851	9.10	8.53
2	CYPRUS TWENTYMIL	17	CO	107	S	UR	42,575.00	23.229	21.57	44.799	0.49	11,552	9.40	8.67
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

- | | | |
|---|--|--|
| 1. Reporting Month: MAY | Year: 2002 | 4. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)- 444-6332</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | | |
| 3. Plant Name: <u>Daniel Electric Generating Plant</u> | 5. Signature of Official Submitting Report: Jocelyn P. Peters | |
| | 6. Date Completed: <u>July 23, 2002</u> | |

Line No.	Supplier Name	Mine Location			Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)			(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	ARCH COAL SALES	17	CO	51	C	42,010.00	12.850	-	12.850	-	12.850	-0.160	16.511
2	CYPRUS TWENTYMII	17	CO	107	S	42,575.00	20.000	-	20.000	-	20.000	0.356	23.229
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002
 2. Reporting Company: Gulf Power Company
 3. Plant Name: Daniel Electric Generating Plant
 4. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332
 5. Signature of Official Submitting Report: Jocelyn P. Peters
 6. Date Completed: July 23, 2002

Line No.	Supplier Name	Mine Location		Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges			Other Related Charges (\$/Ton)	Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
									Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)			
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	ARCH COAL SALES	17	CO	51 WEST ELK	UR	42,010.00	16.511	-	21.270	-	-	-	-	-	-	21.270	37.781
2	CYPRUS TWENTYMIL	17	CO	107 Foidel Creek	UR	42,575.00	23.229	-	21.570	-	-	-	-	-	-	21.570	44.799
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4																	
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*Buyout cost previously approved by FPSC included.

(use continuation sheet if necessary)

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

1. Reporting Month: MAY Year: 2002 3. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)-444-6332
2. Reporting Company: Gulf Power Company
4. Signature of Official Submitting Report: Jocelyn P. Peters
5. Date Completed: July 23, 2002

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

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

1. Reporting Month: **APRIL** Year: **2002**

2. Reporting Company: Gulf Power Company

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

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

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

5. Date Completed: July 23, 2002

Line No.	Plant Name	Supplier Name	Shipping Point	Purchase Type	Delivery Location	Delivery Date	Type Oil	Sulfur Content (%)	BTU Content (BTU/gal)	Volume (Bbls)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	SCHERER	MANSFIELD	UK	S	SCHERER	Apr-02	FO2	0.5	138500	300.86	31.84
2											
3											
4											
5											
6											
7											
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9											

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

(use continuation sheet if necessary)

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

1. Reporting Month: APRIL Year: 2002
 2. Reporting Company: Gulf Power Company
 3. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332
 4. Signature of Official Submitting Report: Jocelyn P. Peters
 5. Date Completed: July 23, 2002

Line No.	Plant Name	Supplier Name	Delivery Location	Delivery Date	Type Oil	Volume (Bbls)	Invoice Price (\$/Bbl)	Invoice amount (\$)	Discount (\$)	Net Amount (\$)	Net Price (\$/Bbl)	Quality Adjust (\$/Bbl)	Effective Purchase Price (\$/Bbl)	Transport to Terminal (\$/Bbl)	Add'l Transport charges (\$/Bbl)	Other Charges (\$/Bbl)	Delivered Price (\$/Bbl)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
1	SCHERER	MANSFIELD	SCHERER	Apr-02	FO2	300.86	31.84	9,579.62	-	-	31.84	-	31.84	-	-	-	31.84
2																	
3																	
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*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)

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

1. Reporting Month: APRIL Year: 2002 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332

2. Reporting Company: Gulf Power Company

3. Plant Name: Scherer Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: July 23, 2002

Line No.	Plant Name	Mine Location	Purchase Type	Transport Mode	Tons	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu content (Btu/lb)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	AEI COAL SALES	08 KY 159	C	UR	NA	51.490	12.580	64.070	0.66	12,850	7.06	7.53
2	MASSEY COAL SALE	08 KY 195	C	UR	NA	25.714	13.020	38.734	0.64	12,495	9.36	7.42
3	TRITON COAL	19 WY 005	S	UR	NA	10.848	21.930	32.778	0.22	8,676	4.97	27.69
4	AEI COAL SALES	08 WV 059	C	UR	NA	47.449	12.610	60.059	0.63	12,031	12.51	7.07
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Plant Scherer tonnage is being reported on a BTU and \$ basis only. No inventory of tons is being maintained.
(use continuation sheet if necessary)

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

- | | | |
|---|------------|--|
| 1. Reporting Month: APRIL | Year: 2002 | 4. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | | <u>(850)- 444-6332</u> |
| 3. Plant Name: <u>Scherer Electric Generating Plant</u> | | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| | | 6. Date Completed: <u>July 23, 2002</u> |

Line No.	Plant Name	Mine Location		Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price Increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	AEI COAL SALES	08	KY	159	C	NA		43.710	-	43.710	3.096	51.490
2	MASSEY COAL SALE	08	KY	195	C	NA		24.000	-	24.000	-0.387	25.714
3	TRITON COAL	19	WY	005	S	NA		9.230	-	9.230	-0.130	10.848
4	AEI COAL SALES	08	WV	059	C	NA		43.770	-	43.770	0.113	47.449
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*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)

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

1. Reporting Month: APRIL Year: 2002
 2. Reporting Company: Gulf Power Company
 3. Plant Name: Scherer Electric Generating Plant
 4. Name, Title, & Telephone Number of Contact Person Concerning
 Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332
 5. Signature of Official Submitting Report: Jocelyn P. Peters
 6. Date Completed: July 23, 2002

Line No.	Plant Name	Mine Location		Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)	Other Related Charges (\$/Ton)	Total Transport ation Charges (\$/Ton)	FOB Plant Price (\$/Ton)
									Rail Rates (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	AEI COAL SALES	08	KY	159 Pontiki, KY	UR	NA	51.490	-	12.580	-	-	-	-	-	-	12.580	64.070
2	MASSEY COAL SALES	08	KY	195 Pike, Co. KY	UR	NA	25.714	-	13.020	-	-	-	-	-	-	13.020	38.734
3	TRITON COAL	19	WY	005 Triton, WY	UR	NA	10.848	-	21.930	-	-	-	-	-	-	21.930	32.778
4	AEI COAL SALES	08	WV	059 Marrowbone, WV	UR	NA	47.449	-	12.610	-	-	-	-	-	-	12.610	60.059
5																	
6																	
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10																	
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*Gulf's 25% ownership of Scherer where applicable.

(use continuation sheet if necessary)