

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
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ORIGINAL



July 22, 2004

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

RECEIVED-FPSC
04 JUL 30 AM 11:03
COMMISSION
CLERK

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 040001-EI for the month of May 2004 are an original and ten copies of Forms 423-1 and 423-2. These forms are filed pursuant to Order No. 13220.

Sincerely,

lw

Enclosures

- CMP _____ cc w/attach: Florida Public Service Commission
- COM 5 _____ James Breman
- CTR _____ cc w/o attach: All Parties of Record
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1 _____
- OTH _____

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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DISTRIBUTION CENTER

**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: **2004**

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 16, 2004**

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	RADCLIFFE ECONOMY	PENSACOLA, FL	S	CRIST	05/04	FO2	0.45	141154	887.98	44.852
2											
3	SMITH	SOMMERS OIL	BAINBRIDGE, GA	S	SMITH	05/04	FO2	0.45	143700	185.17	41.470
4											
5											
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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: 2004

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 16, 2004

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	RADCLIFFE ECONOMY	CRIST	05/04	FO2	887.98	44.852	39,827.78	-	39,827.78	44.852	-	44.852		-		44.852
2																	
3	SMITH	SOMMERS OIL	SMITH	05/04	FO2	185.17	41.470	7,679.01		7,679.01	41.470		41.470			-	41.470
4																	
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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: **2004**
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 16, 2004

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: 2004 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 16, 2004

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	PEABODY COAL SALES	10	IL	165	C	RB	174,169.70	34.920	2.44	37.360	0.96	12,007	6.80	11.77
2	PEABODY COAL SALES	45	IM	999	S	RB	351.59	41.305	2.44	43.745	0.48	11,877	4.40	11.19
3	COAL MARKETING CO.	45	IM	999	S	RB	54,567.01	55.583	2.44	58.023	0.67	11,629	7.70	11.55
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | |
|--|---|
| 1. Reporting Month: MAY Year: 2004 | 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>Crist Electric Generating Plant</u> | 5. Signature of Official Submitting Report: Jocelyn P. Peters |
| | 6. Date Completed: <u>July 16, 2004</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 COAL SALES	10	IL	165	C	174,169.70	34.860	-	34.860	-	34.860	0.020	34.920
2	PEABODY COAL SALES	45	IM	999	S	351.59	40.650	-	40.650	-	40.650	0.615	41.305
3	COAL MARKETING CO.	45	IM	999	S	54,567.01	56.360	-	56.360	-	56.360	(0.817)	55.583
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: MAY Year: 2004
2. Reporting Company: Gulf Power Company
3. Plant Name: Crist 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 16, 2004

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 COAL SALES	10 IL 165	MCDUFFIE TERMINAL	RB	174,169.70	34.920	-	-	-	2.44	-	-	-	-	2.44	37.360
2	PEABODY COAL SALES	45 IM 999	MCDUFFIE TERMINAL	RB	351.59	41.305	-	-	-	2.44	-	-	-	-	2.44	43.745
3	COAL MARKETING CO.	45 IM 999	MCDUFFIE TERMINAL	RB	54,567.01	55.583	-	-	-	2.44	-	-	-	-	2.44	58.023
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: MAY Year: 2004
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 16, 2004

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

1. Reporting Month: MAY Year: 2004 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 16, 2004

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	10	IL	165	C	RB	6,388.10	34.920	3.72	38.640	0.96	12,007	6.80	11.77
2	PEABODY COAL SALES	45	IM	999	S	RB	79,395.70	41.305	3.72	45.025	0.48	11,877	4.40	11.19
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | |
|---|---|
| 1. Reporting Month: MAY Year: 2004 | 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: Jocelyn P. Peters |
| 3. Plant Name: <u>Smith Electric Generating Plant</u> | 6. Date Completed: <u>July 16, 2004</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	10	IL 165	C	6,388.10	34.860	-	34.860	-	34.860	0.020	34.920
2	PEABODY COAL SALES	45	IM 999	S	79,395.70	40.650	-	40.650	-	40.650	0.615	41.305
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: **MAY** Year: **2004**
2. Reporting Company: **Gulf Power Company**
3. Plant Name: **Smith 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 16, 2004**

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price	Additional Shorthaul & Loading Charges	Rail Charges			Waterborne Charges				Total Transportation charges	FOB Plant Price
								Rail Rate	Other Rail Charges	River Barge	Trans-loading Rate	Ocean Barge Rate	Other Water Charges	Other Related Charges		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	PEABODY COALSALES	10 IL	165 MCDUFFIE TERMINAL	RB	6,388.10	34.920	-	-	-	3.72	-	-	-	-	3.72	38.640
2	PEABODY COAL SALES	45 IM	999 MCDUFFIE TERMINAL	RB	79,395.70	41.305	-	-	-	3.72	-	-	-	-	3.72	45.025
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: MAY Year: 2004
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 16, 2004

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

1. Reporting Month: **MAY** Year: **2004** 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 16, 2004**

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	ALLIANCE COAL CORP.	8 KY 95/133	C	UR	28,091.50	37.388	15.62	53.008	0.82	12,559	10.70	5.91
2												
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(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>2004</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>Scholz Electric Generating Plant</u> | | 6. | Date Completed: <u>July 16, 2004</u> |

Line No. (a)	Supplier Name (b)	Mine Location (c)	Purchase Type (d)	Tons (e)	FOB Mine Price (\$/Ton) (f)	Shorthaul & Loading Charges (\$/Ton) (g)	Original Invoice Price (\$/Ton) (h)	Retroactive Price increases (\$/Ton) (i)	Base Price (\$/Ton) (j)	Quality Adjustments (\$/Ton) (k)	Effective Purchase Price (\$/Ton) (l)	
1	ALLIANCE COAL CORP.	8	KY 95/133	C	28,091.50	35.500	-	35.500	-	35.500	0.168	37.388
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(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>2004</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>Scholz Electric Generating Plant</u> | 6. Date Completed: <u>July 16, 2004</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	ALLIANCE COAL CORP.	8 KY 95/133 LYNCH, KY		UR	28,091.50	37.388		15.62	-	-	-	-	-	-	15.62	53.008
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(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: 2004
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 16, 2004

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

1. Reporting Month: MAY Year: 2004 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: Daniel Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: July 16, 2004

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-WEST EI	17	CO	51	C	UR	77,165.00	15.419	21.30	36.719	0.52	11,945	9.50	8.04
2	CYPRUS 20 MILE	17	CO	107	S	UR	26,200.00	16.578	20.15	36.728	0.51	11,225	9.50	10.30
3	CYPRUS 20 MILE	17	CO	107	S	UR	6,700.00	17.812	20.15	37.962	0.52	11,305	9.80	9.53
4	ALABAMA POWER CC	19	WY	5	S	UR	31,064.00	9.185	19.50	28.685	0.28	8,837	5.30	26.76
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: **MAY** Year: **2004** 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: Daniel Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 16, 2004

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-WEST E	17	CO	51	C	77,165.00	13.250	-	13.250	-	13.250	-0.061	15.419
2	CYPRUS 20 MILE	17	CO	107	S	26,200.00	15.640	-	15.640	-	15.640	-0.172	16.578
3	CYPRUS 20 MILE	17	CO	107	S	6,700.00	14.500	-	14.500	-	14.500	-0.057	17.812
4	ALABAMA POWER CO	19	WY	5	S	31,064.00	6.910	-	6.910	-	6.910	0.029	9.185
5													
6													
7													
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(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: 2004
 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 16, 2004

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	ARCH COAL-WEST EI	17 CO 51	West Elk Mine	UR	77,165.00	15.419	-	21.300	-	-	-	-	-	-	21.300	36.719
2	CYPRUS 20 MILE	17 CO 107	Foidel Creek Mine	UR	26,200.00	16.578	-	20.150	-	-	-	-	-	-	20.150	36.728
3	CYPRUS 20 MILE	17 CO 107	Foidel Creek Mine	UR	6,700.00	17.812	-	20.150	-	-	-	-	-	-	20.150	37.962
4	ALABAMA POWER CC	19 WY 5	Thunder Junction	UR	31,064.00	9.185	-	19.500	-	-	-	-	-	-	19.500	28.685
5																
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(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: 2004
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 16, 2004

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												
4												
5												
6												
7												
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9												

(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: MAY Year: 2004

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 16, 2004

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	SOMMERS OIL	BAINBRIDGE, GA	S	SCHERER	May-04	FO2	0.5	138500	134.67	47.60
2											
3											
4											
5											
6											
7											
8											
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: MAY Year: 2004

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 16, 2004

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	SOMMERS OIL	SCHERER	May-04	FO2	134.67	47.60	6,410.35	-	-	47.60	-	47.60	-	-	-	47.60
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	

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

(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: 2004 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 16, 2004

Line No.	Plant Name	Mine Location	Purchase Type	Transport Mode	Mmbtu	Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu content (Btu/lb)	Ash Content (%)	Moisture Content (%)
1	ARCH COAL SALES	19 WY 005	C	UR	165,030.77	8.593	19.910	28.503	0.31	8,885	5.32	26.51
2	KENNECOTT ENERG	19 WY 005	C	UR	286,053.34	7.675	20.190	27.865	0.46	8,670	5.58	27.85
3	KENNECOTT ENERG	19 WY 005	C	UR	33,006.15	8.982	19.990	28.972	0.22	8,774	5.67	25.82
4	KENNECOTT ENERG	19 WY 005	C	UR	33,006.15	8.038	20.070	28.108	0.40	8,638	5.29	28.24
5	KENNECOTT ENERG	19 WY 005	C	UR	33,006.16	9.258	19.960	29.218	0.22	8,806	5.45	25.99
6	POWDER RIVER BAS	19 WY 005	S	UR	375,442.80	9.510	20.000	29.510	0.22	8,862	4.49	26.56
7	KENNECOTT ENERG	19 WY 005	C	UR	306,450.13	7.629	20.430	28.059	0.44	8,687	5.45	27.83
8	CONSTELLATION	19 WY 005	S	UR	45,791.40	8.631	20.410	29.041	0.31	8,892	4.99	26.88
9	TRITON COAL	19 WY 005	S	UR	85,586.88	8.320	19.970	28.290	0.24	8,813	4.62	27.05
10												
11												

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 COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: MAY Year: 2004
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 16, 2004

Line No.	Plant Name	Mine Location		Purchase Type	Mmbtu	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	ARCH COAL SALES	19	WY 005	C	165,030.77	6.350	-	6.350	-	6.350	0.061	8.593
2	KENNECOTT ENERG	19	WY 005	C	286,053.34	6.110	-	6.110	-	6.110	-0.021	7.675
3	KENNECOTT ENERG	19	WY 005	C	33,006.15	7.050	-	7.050	-	7.050	-0.021	8.982
4	KENNECOTT ENERG	19	WY 005	C	33,006.15	6.280	-	6.280	-	6.280	-0.045	8.038
5	KENNECOTT ENERG	19	WY 005	C	33,006.16	7.200	-	7.200	-	7.200	0.005	9.258
6	POWDER RIVER BAS	19	WY 005	S	375,442.80	7.250	-	7.250	-	7.250	0.051	9.510
7	KENNECOTT ENERG	19	WY 005	C	306,450.13	5.750	-	5.750	-	5.750	-0.009	7.629
8	CONSTELLATION	19	WY 005	S	45,791.40	6.350	-	6.350	-	6.350	0.066	8.631
9	TRITON COAL	19	WY 005	S	85,586.88	6.300	-	6.300	-	6.300	0.009	8.320
10												
11												

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

(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: 2004 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: Scherer Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: July 16, 2004

Line No.	Plant Name	Mine Location	Shipping Point	Transport Mode	Mmbtu	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	ARCH COAL SALES	19 WY 005	Campbell Co. Wy	UR	165,030.77	8.593	-	19.910						-	19.910	28.503	
2	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	286,053.34	7.675	-	20.190						-	20.190	27.865	
3	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	33,006.15	8.982	-	19.990						-	19.990	28.972	
4	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	33,006.15	8.038	-	20.070						-	20.070	28.108	
5	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	33,006.16	9.258	-	19.960						-	19.960	29.218	
6	POWDER RIVER BASI	19 WY 005	Campbell Co. Wy	UR	375,442.80	9.510	-	20.000						-	20.000	29.510	
7	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	306,450.13	7.629	-	20.430						-	20.430	28.059	
8	CONSTELLATION	19 WY 005	Campbell Co. Wy	UR	45,791.40	8.631		20.410						-	20.410	29.041	
9	TRITON COAL	19 WY 005	Campbell Co. Wy	UR	85,586.88	8.320		19.970						-	19.970	28.290	
10																	
11																	

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

(use continuation sheet if necessary)