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May 19, 2005

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. 050001-EI are an original and ten (10) copies of the following for the month of April 2005 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 |
| 10. | Schedule A12: | Capacity Contracts |

Also enclosed are ten copies of the Revised Schedule A-2 for February, Page 2, Line C1 (Estimated and Period to Date). Also enclosed are ten copies of the Revised Schedule A-2 for March, Page 2, Line C1 (Period to Date) and Schedule A-3 for March, Lines 9, 10, 40 and 41.

Sincerely,

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

db
Enclosures

cc: Florida Public Service Commission
Division of Auditing and Safety
Lynn Deamer
Division of Economic Regulation
Connie Kummer

DOCUMENT NUMBER-DATE
04939 MAY 20 05
FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost)
Recovery Clause with Generating)
Performance Incentive Factor)

Docket No. 050001-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 19 day of May 2005 on the following:

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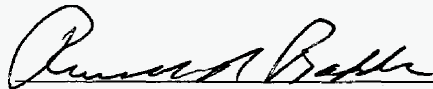
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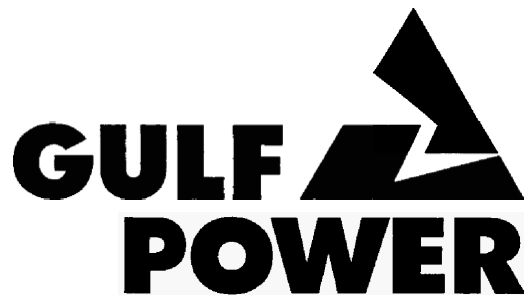
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Attorneys for Gulf Power Company

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 050001-EI

**ACTUAL MONTHLY FUEL FILING
APRIL 2005**



A SOUTHERN COMPANY

DOCUMENT NUMBER DATE
04939 MAY 20 05
FPSC-COMMISSION CLERK

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
APRIL 2005
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)	28,104,444	28,921,561	(817,117)	(2.83)	1,042,877,000	1,203,460,000	(160,583,000)	(13.34)	2.6949	2.4032	0.29	12.14
2 Hedging Settlement Costs	(571,755)	0	(571,755)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	1,523	2,757	(1,234)	(44.76)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 Adjustments to Fuel Cost (A2, Page 1) ***	11,436	0	11,436	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	27,545,648	28,924,318	(1,378,670)	(4.77)	1,042,877,000	1,203,460,000	(160,583,000)	(13.34)	2.6413	2.4034	0.24	9.90
7 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
8 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
9 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	2,015,127	986,000	1,029,127	104.37	60,685,918	29,926,000	30,759,918	102.79	3.3206	3.2948	0.03	0.78
10 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
11 Capacity Cost of Schedule E Economy Purchases	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
12 Energy Payments to Qualifying Facilities (A8)	27,270	0	27,270	2.77	695,500	0	695,500	#N/A	3.9209	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	2,042,397	986,000	1,056,397	107.14	61,381,418	29,926,000	31,455,418	105.11	3.3274	3.2948	0.03	0.99
14 Total Available MWH (Line 6 + Line 13)	29,588,045	29,910,318	(322,273)	(1.08)	1,104,258,418	1,233,386,000	(129,127,582)	(10.47)				
15 Fuel Cost of Economy Sales (A6)	(569,651)	(182,000)	(387,651)	213.00	(14,710,038)	(4,691,000)	(10,019,038)	(213.58)	(3.8725)	(3.8798)	0.01	0.19
16 Gain on Economy Sales (A6)	(250,047)	(164,000)	(86,047)	52.47	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(3,074,436)	(2,011,000)	(1,063,436)	52.88	(155,261,434)	(108,451,000)	(46,810,434)	(43.16)	(1.9802)	(1.8543)	(0.13)	(6.79)
18 Fuel Cost of Other Power Sales (A6)	(3,295,330)	(8,058,000)	4,762,670	(59.10)	(115,900,495)	(256,070,000)	140,169,505	54.74	(2.8432)	(3.1468)	0.30	9.65
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(7,189,464)	(10,415,000)	3,225,536	30.97	(285,871,967)	(369,212,000)	83,340,033	22.57	(2.5149)	(2.8209)	0.31	10.85
20 Net Inadvertent Interchange	0	0	0	#N/A				#N/A	#N/A	#N/A	#N/A	#N/A
21 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 6 + 13 + 19)	22,398,581	19,495,318	2,903,263	14.89	818,386,451	864,174,000	(45,787,549)	(5.30)	2.7369	2.2559	0.48	21.32
22 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
23 Company Use *	44,731	42,952	1,779	4.14	1,634,384	1,904,000	(269,616)	(14.16)	2.7369	2.2559	0.48	21.32
24 T & D Losses *	1,079,618	939,312	140,306	14.94	39,446,754	41,638,000	(2,191,246)	(5.26)	2.7369	2.2559	0.48	21.32
25 TERRITORIAL KWH SALES	22,398,581	19,495,318	2,903,263	14.89	777,305,313	820,632,000	(43,326,687)	(5.28)	2.8816	2.3756	0.51	21.30
26 Wholesale KWH Sales	738,930	636,990	101,940	16.00	25,643,133	26,813,000	(1,169,867)	(4.36)	2.8816	2.3757	0.51	21.29
27 Jurisdictional KWH Sales	21,659,651	18,858,328	2,801,323	14.85	751,662,180	793,819,000	(42,156,820)	(5.31)	2.8816	2.3756	0.51	21.30
27a Jurisdictional Loss Multiplier	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	21,674,813	18,871,529	2,803,284	14.85	751,662,180	793,819,000	(42,156,820)	(5.31)	2.8836	2.3773	0.51	21.30
29 TRUE-UP	2,214,413	2,214,413	0	0.00	751,662,180	793,819,000	(42,156,820)	(5.31)	0.2946	0.2790	0.02	5.59
30 TOTAL JURISDICTIONAL FUEL COST	23,889,226	21,085,942	2,803,284	13.29	751,662,180	793,819,000	(42,156,820)	(5.31)	3.1782	2.6563	0.52	19.65
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.1805	2.6582	0.52	19.65
33 GPIF Reward / (Penalty) **	52,107	52,107	0	0.00	751,662,180	793,819,000	(42,156,820)	(5.31)	0.0069	0.0066	0.00	4.55
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.1874	2.6648	0.52	19.61
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.187	2.665		

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** (Gain)/Loss on sales of natural gas

SCHEDULE A1a

**GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF: APRIL 2005**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$28,104,444
2	Fuel Related Transactions		0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-8	11,436
4	Hedging Settlement Costs	Schedule A-2, Line A-6	(571,755)
5	Hedging Support Costs	Schedule A-2, Line A-5	1,523
6	Fuel Cost of Purchased Power	Schedule A-7	0
7	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 11	2,015,127
8	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
9	Energy Payments to Qualified Facilities	Sch. A-8, Col. 8, Line 8	27,270
10	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Total Line	<u>(7,189,464)</u>
11	Total Fuel and Net Power Transactions		<u>\$ 22,398,581</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
APRIL 2005
PERIOD TO DATE**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE		ACTUAL	EST'd	DIFFERENCE	
	(a)	(b)	AMT	%	(e)	(f)	AMT	%	(i)	(j)	AMT	%
1 Fuel Cost of System Net Generation (A3)	118,761,372	112,387,635	6,393,737	5.69	4,659,412,000	4,683,220,000	(23,808,000)	(0.51)	2.5488	2.3994	0.15	6.23
2 Hedging Settlement Costs	208,775	0	208,775	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	6,976	11,028	(4,052)	(36.74)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 Adjustments to Fuel Cost (A2, Page 1) ***	7,166	0	7,166	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	118,984,289	112,378,663	6,605,626	5.88	4,659,412,000	4,683,220,000	(23,808,000)	(0.51)	2.5536	2.3996	0.15	6.42
7 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
8 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
9 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	7,605,530	7,085,000	520,530	7.35	305,574,265	211,272,000	94,302,265	44.64	2.4889	3.3535	(0.86)	(25.78)
10 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
11 Capacity Cost of Schedule E Economy Purchases	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
12 Energy Payments to Qualifying Facilities (A8)	181,733	0	181,733	#N/A	4,116,949	0	4,116,949	#N/A	4.4143	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	7,787,263	7,085,000	702,263	9.91	309,691,214	211,272,000	98,419,214	46.58	2.5145	3.3535	(0.84)	(25.02)
14 Total Available MWH (Line 6 + Line 13)	126,771,552	119,463,663	7,307,889	6.12	4,969,103,214	4,894,492,000	74,611,214	1.52				
15 Fuel Cost of Economy Sales (A6)	(2,139,635)	(991,000)	(1,148,635)	115.91	(55,118,787)	(24,939,000)	(30,179,787)	(121.01)	(3.8819)	(3.9737)	0.09	2.31
16 Gain on Economy Sales (A6)	(736,927)	(874,000)	137,073	(15.68)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(10,932,027)	(9,847,000)	(1,085,027)	11.02	(586,050,657)	(507,815,000)	(78,235,657)	(15.41)	(1.8654)	(1.9391)	0.07	3.80
18 Fuel Cost of Other Power Sales (A6)	(31,788,892)	(27,182,000)	(4,606,892)	16.95	(918,312,531)	(870,182,000)	(48,130,531)	(5.53)	(3.4617)	(3.1237)	(0.34)	(10.82)
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(45,597,481)	(38,894,000)	(6,703,481)	(17.24)	(1,559,481,975)	(1,402,936,000)	(156,545,975)	(11.16)	(2.9239)	(2.7723)	(0.15)	(5.47)
20 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
21 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 6 + 13 + 19)	81,174,071	80,569,663	604,408	0.75	3,409,621,239	3,491,556,000	(81,934,761)	(2.35)	2.3807	2.3076	0.07	3.17
22 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
23 Company Use *	174,235	184,077	(9,842)	(5.35)	7,318,631	7,977,000	(658,369)	8.25	2.3807	2.3076	0.07	3.17
24 T & D Losses *	4,003,031	3,943,527	59,504	1.51	168,145,114	170,893,000	(2,747,886)	1.61	2.3807	2.3076	0.07	3.17
25 TERRITORIAL KWH SALES	81,174,071	80,569,663	604,408	0.75	3,234,157,494	3,312,686,000	(78,528,506)	2.37	2.5099	2.4322	0.08	3.19
26 Wholesale KWH Sales	2,912,967	2,753,207	159,760	5.80	116,759,515	113,210,000	3,549,515	(3.14)	2.4948	2.4319	0.06	2.59
27 Jurisdictional KWH Sales	78,261,104	77,816,456	444,648	0.57	3,117,397,979	3,199,476,000	(82,078,021)	(2.57)	2.5105	2.4322	0.08	3.22
27a Jurisdictional Loss Multiplier***	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	78,315,887	77,870,927	444,960	0.57	3,117,397,979	3,199,476,000	(82,078,021)	2.57	2.5122	2.4339	0.08	3.22
29 TRUE-UP	8,857,652	8,857,652	0	0.00	3,117,397,979	3,199,476,000	(82,078,021)	2.57	0.2841	0.2768	0.01	2.64
30 TOTAL JURISDICTIONAL FUEL COST	87,173,539	86,728,579	444,960	0.51	3,117,397,979	3,199,476,000	(82,078,021)	(2.57)	2.7963	2.7107	0.09	3.16
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									2.7983	2.7127	0.09	3.16
33 GPIF Reward / (Penalty) **	208,428	208,428	0	0.00	3,117,397,979	3,199,476,000	(82,078,021)	(2.57)	0.0067	0.0065	0.00	3.08
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.8050	2.7192	0.09	3.16
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.805	2.719		

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** (Gain)/Loss on sales of natural gas

03

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

	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	27,935,725.05	28,691,817	(756,091.95)	(2.64)	118,082,769.70	111,448,383	6,634,386.70	5.95
1a Other Generation	168,718.98	229,744	(61,025.02)	(26.56)	678,601.83	919,252	(240,650.17)	(26.18)
2 Fuel Cost of Power Sold	(7,189,463.82)	(10,415,000)	3,225,536.18	(30.97)	(45,597,480.24)	(38,894,000)	(6,703,480.24)	17.24
3 Fuel Cost - Purchased Power	2,015,127.37	986,000	1,029,127.37	104.37	7,605,530.98	7,085,000	520,530.98	7.35
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	27,270.00	0	27,270.00	100.00	181,733.00	0	181,733.00	#N/A
4 Energy Cost-Economy Purchases	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
5 Hedging Support Cost	1,522.58	2,757	(1,234.42)	(44.77)	6,975.23	11,028	(4,052.77)	(36.75)
6 Hedging Settlement Cost	(571,755.00)	0	(571,755.00)	(100.00)	208,775.00	0	208,775.00	(100.00)
7 Total Fuel & Net Power Transactions	22,387,145.16	19,495,318	2,891,827	14.83	81,166,905.50	80,569,663	597,243	0.74
8 Adjustments To Fuel Cost	11,435.67	0	11,435.67	#N/A	7,165.25	0	7,165.25	#N/A
9 Adj. Total Fuel & Net Power Transactions	22,398,580.83	19,495,318	2,903,262.83	14.89	81,174,070.75	80,569,663	604,407.75	0.75
B. KWH Sales								
1 Jurisdictional Sales	751,662,180	793,819,000	(42,156,820)	(5.31)	3,117,397,979	3,199,476,000	(82,078,021)	(2.57)
2 Non-Jurisdictional Sales	25,643,133	26,813,000	(1,169,867)	(4.36)	116,759,515	113,210,000	3,549,515	3.14
3 Total Territorial Sales	777,305,313	820,632,000	(43,326,687)	(5.28)	3,234,157,494	3,312,686,000	(78,528,506)	(2.37)
4 Juris. Sales as % of Total Terr. Sales	96.7010	96.7326	(0.0316)	(0.03)	96.3898	96.5825	(0.1927)	(0.20)

Note: Line 8 - (Gain)/Loss on Sales of Natural Gas

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	21,164,486.32	22,385,455	(1,220,968.68)	(5.45)	88,195,467.39	90,224,252	(2,028,784.26)	(2.25)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(2,214,412.58)	(2,214,413)	0.42	0.00	(8,857,650.32)	(8,857,652)	1.68	0.00
2b Incentive Provision	(52,069.18)	(52,069)	(0.18)	0.00	(208,239.23)	(208,276)	36.77	(0.02)
3 Juris. Fuel Revenue Applicable to Period	<u>18,898,004.56</u>	<u>20,118,973</u>	<u>(1,220,968.44)</u>	<u>(6.07)</u>	<u>79,129,577.84</u>	<u>81,158,324</u>	<u>(2,028,746.16)</u>	<u>(2.50)</u>
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	22,398,580.83	19,495,318	2,903,262.83	14.89	81,174,070.75	80,569,663	604,407.75	0.75
5 Juris. Sales % of Total KWH Sales (Line B4)	<u>96.7010</u>	<u>96.7326</u>	<u>(0.0316)</u>	<u>(0.03)</u>	<u>96.3898</u>	<u>96.5825</u>	<u>(0.1927)</u>	<u>(0.20)</u>
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	<u>21,674,813.40</u>	<u>18,871,529</u>	<u>2,803,284.40</u>	<u>14.85</u>	<u>78,315,886.70</u>	<u>77,870,927</u>	<u>444,959.70</u>	<u>0.57</u>
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(2,776,808.84)	1,247,444	(4,024,252.84)	(322.60)	813,653.65	5,992,104	(5,178,450.35)	(86.42)
8 Interest Provision for the Month	4,885.74	(32,579)	37,464.74	(115.00)	19,329.71	(152,981)	172,310.71	(112.64)
9 Beginning True-Up & Interest Provision*	2,316,923.12	(15,305,454)	17,622,377.12	(115.14)	(7,931,221.08)	(26,572,951)	18,641,729.92	(70.15)
10 True-Up Collected / (Refunded)	<u>2,214,412.58</u>	<u>2,214,413</u>	<u>(0.42)</u>	<u>0.00</u>	<u>8,857,650.32</u>	<u>8,857,652</u>	<u>(1.68)</u>	<u>0.00</u>
11 End of Period - Total Net True-Up, Before Adjustment (7+C8+C9+C10)	<u>1,759,412.60</u>	<u>(11,876,176)</u>	<u>13,635,588.60</u>	<u>(114.81)</u>	<u>1,759,412.60</u>	<u>(11,876,176)</u>	<u>13,635,588.60</u>	<u>(114.81)</u>

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

	CURRENT MONTH		DIFFERENCE	
	ACTUAL	ESTIMATED	AMOUNT (\$)	%
D. <i>Interest Provision</i>				
1 Beginning True-Up Amount (C9)	2,316,923.12	(15,305,454)	17,622,377.12	(115.14)
2 Ending True-Up Amount Before Interest (C7+C9+C10)	1,754,526.86	(11,843,597)	13,598,123.86	(114.81)
3 Total of Beginning & Ending True-Up Amts.	4,071,449.98	(27,149,051)	31,220,500.98	(115.00)
4 Average True-Up Amount	2,035,724.99	(13,574,526)	15,610,250.99	(115.00)
5 Interest Rate - 1st Day of Reporting Business Month	2.78	2.78	0.0000	
6 Interest Rate - 1st Day of Subsequent Business Month	2.98	2.98	0.0000	
7 Total (D5+D6)	5.76	5.76	0.0000	
8 Annual Average Interest Rate	2.88	2.88	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.2400	0.2400	0.0000	
10 Interest Provision (D4*D9)	4,885.74	(32,579)	37,464.74	(115.00)
Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

30

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : APRIL 2005**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<u>FUEL COST-NET GEN.(\$)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 LIGHTER OIL (B.L.)	162,401	44,095	118,306	268.30	292,970	174,686	118,284	67.71
2 COAL excluding Scherer	16,360,092	14,836,507	1,523,585	10.27	65,780,610	59,484,045	6,296,565	10.59
3 COAL at Scherer	2,202,643	2,526,529	(323,886)	(12.82)	8,782,111	10,068,764	(1,286,653)	(12.78)
4 GAS	9,279,417	11,479,202	(2,199,785)	(19.16)	43,763,338	42,506,252	1,257,086	2.96
5 GAS (B.L.)	99,891	35,228	64,663	183.56	140,894	133,888	7,006	5.23
6 OIL - C.T.	0	0	0	#N/A	1,449	0	1,449	100.00
7 TOTAL (\$)	<u>28,104,444</u>	<u>28,921,561</u>	<u>(817,117)</u>	<u>(2.83)</u>	<u>118,761,372</u>	<u>112,367,635</u>	<u>6,393,737</u>	<u>5.69</u>
<u>SYSTEM NET GEN. (MWH)</u>								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	766,509	818,280	(51,771)	(6.33)	3,311,694	3,253,250	58,444	1.80
10 COAL at Scherer	133,341	143,930	(10,589)	(7.36)	535,295	575,930	(40,635)	(7.06)
11 GAS	143,043	241,250	(98,207)	(40.71)	812,401	854,040	(41,639)	(4.88)
12 OIL - C.T.	(16)	0	(16)	100.00	22	0	22	100.00
13 TOTAL (MWH)	<u>1,042,877</u>	<u>1,203,460</u>	<u>(160,583)</u>	<u>(13.34)</u>	<u>4,659,412</u>	<u>4,683,220</u>	<u>(23,808)</u>	<u>(0.51)</u>
<u>UNITS OF FUEL BURNED</u>								
14 LIGHTER OIL (BBL)	3,437	1,045	2,392	228.90	6,313	4,178	2,135	51.10
15 COAL (TONS) excluding Scherer	368,734	368,320	414	0.11	1,517,187	1,459,745	57,442	3.94
16 GAS (MCF)	994,348	1,468,005	(473,657)	(32.27)	5,490,070	5,436,589	53,481	0.98
17 OIL - C.T. (BBL)	0	0	0	#N/A	37	0	37	100.00
<u>BTU'S BURNED (MMBTU)</u>								
18 COAL + GAS B.L. +OIL B.L.	9,635,089	9,846,650	(211,561)	(2.15)	39,981,246	39,152,747	828,499	2.12
19 GAS - Generation	1,011,455	1,506,173	(494,718)	(32.85)	5,661,929	5,579,443	82,486	1.48
20 OIL - C.T.	0	0	0	#N/A	219	0	219	100.00
21 TOTAL (MMBTU)	<u>10,646,544</u>	<u>11,352,823</u>	<u>(706,279)</u>	<u>(6.22)</u>	<u>45,643,394</u>	<u>44,732,190</u>	<u>911,204</u>	<u>2.04</u>
<u>GENERATION MIX (% MWH)</u>								
22 LIGHTER OIL (B.L.)	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
23 COAL	86.29	79.95	6.34	7.93	82.56	81.76	0.80	0.98
24 GAS	13.72	20.05	(6.33)	(31.57)	17.44	18.24	(0.80)	(4.39)
25 OIL - C.T.	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
26 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>
<u>FUEL COST (\$ / UNIT)</u>								
27 LIGHTER OIL (\$/BBL)	47.25	42.20	5.05	11.97	46.41	41.81	4.60	11.00
28 COAL (\$/TON) (1)	44.37	40.28	4.09	10.15	43.36	40.75	2.61	6.40
29 GAS (\$/MCF) (2)	9.26	7.69	1.57	20.42	7.96	7.67	0.29	3.78
30 OIL - C.T. (\$/BBL)	#N/A	#N/A	#N/A	#N/A	39.16	#N/A	#N/A	#N/A
<u>FUEL COST (\$ / MMBTU)</u>								
31 COAL + GAS B.L. +OIL B.L.	1.95	1.77	0.18	10.17	1.88	1.78	0.10	5.62
32 GAS - Generation (2)	9.01	7.47	1.54	20.62	7.69	7.45	0.24	3.22
33 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	6.62	#N/A	#N/A	#N/A
34 TOTAL (\$/MMBTU)	<u>2.64</u>	<u>2.55</u>	<u>0.09</u>	<u>3.53</u>	<u>2.60</u>	<u>2.51</u>	<u>0.09</u>	<u>3.59</u>
<u>BTU BURNED / KWH</u>								
35 COAL + GAS B.L. +OIL B.L.	10,707	10,233	474	4.63	10,393	10,225	168	1.64
36 GAS - Generation (2)	7,380	6,466	914	14.14	7,041	6,797	244	3.59
37 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	9,955	#N/A	#N/A	#N/A
38 TOTAL (BTU/KWH)	<u>10,209</u>	<u>9,433</u>	<u>776</u>	<u>8.23</u>	<u>9,796</u>	<u>9,552</u>	<u>244</u>	<u>2.55</u>
<u>FUEL COST (¢ / KWH)</u>								
39 COAL + GAS B.L. +OIL B.L.	2.17	1.82	0.35	19.23	2.00	1.84	0.16	8.70
40 COAL at Scherer	1.65	1.76	(0.11)	(6.25)	1.64	1.75	(0.11)	(6.29)
41 GAS	6.49	4.76	1.73	36.34	5.39	4.98	0.41	8.23
42 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	6.59	#N/A	#N/A	#N/A
43 TOTAL (¢ / KWH)	<u>2.69</u>	<u>2.40</u>	<u>0.29</u>	<u>12.08</u>	<u>2.55</u>	<u>2.40</u>	<u>0.15</u>	<u>6.25</u>

Note: (1) Line 28, \$/Ton excludes Plant Scherer. Coal statistics for Plant Scherer are being reported on a BTU and \$ basis only.
(2) Calculations for Line 29, 32, and 36 exclude Gulf's CT in Santa Rosa County because MCF and MMBTU's are not available due to contract specifications.

**SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

Line	(a) Plant/Unit	(b) Net Cap. (MW) 2004	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit) lbs./cf/Gal.	(k) Fuel Burned (MMBTU)	(l) Fuel Burned Cost (\$)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit (\$/Unit)
1	Crist 2	24.0	0	0.0	100.0	0.0	#N/A	Gas-G	0	1,041	0	0	0.00	0.00
2								Gas-S	0	1,041	0	0		0.00
3	Crist 3	35.0	(167)	(0.7)	100.0	(0.7)	#N/A	Gas-G	0	1,041	0	0	0.00	0.00
4								Gas-S	0	1,041	0	0		0.00
5	Crist 4	78.0	42,014	74.9	86.8	86.3	10,741	Coal	19,718	11,443	451,270	914,037	2.18	46.36
6			36					Gas-G	274	1,041	287	2,064	5.73	7.53
7								Gas-S	0	1,041	0	0		#N/A
8								Oil-S	208	141,334	1,233	11,098		53.36
10	Crist 5	80.0	43,235	75.1	90.9	82.7	10,572	Coal	20,026	11,412	457,065	928,287	2.15	46.35
11			49					Gas-G	380	1,041	395	2,851	5.82	7.50
12								Gas-S	563	1,041	586	4,224		7.50
13								Oil-S	559	141,334	3,318	29,862		53.42
15	Crist 6	302.0	177,741	81.7	89.0	91.9	10,338	Coal	80,566	11,404	1,837,539	3,734,616	2.10	46.35
16			0					Gas-G	0	1,041	0	0	0.00	#N/A
17								Gas-S	1,714	1,041	1,784	12,860		7.50
18								Oil-S	26	141,334	156	1,403		53.96
19	Crist 7	477.0	70,457	20.5	44.5	46.1	12,941	Coal	39,550	11,527	911,786	1,833,340	2.60	46.35
20			0					Gas-G	0	1,041	0	0	#N/A	#N/A
21								Gas-S	11,036	1,041	11,488	82,807		7.50
22								Oil-S	228	141,334	1,351	12,160		53.33
23	Scherer 3 (2)	211.0	133,341	87.8	99.2	88.5	10,274	Coal	N/A	6,661	1,369,925	2,249,092	1.69	#NA
24								Oil-S	3	140,150	16	150		50.00
25	Scholz 1	46.0	9,357	28.3	100.0	28.3	12,259	Coal	4,963	11,557	114,708	312,257	3.34	62.92
26								Oil-S	21	141,355	123	1,264		60.19
27	2	46.0	15,659	47.3	100.0	47.3	12,690	Coal	8,527	11,652	198,719	536,544	3.43	62.92
28								Oil-S	15	141,355	91	927		61.80
29	Smith 1	162.0	103,966	89.2	94.4	94.4	10,279	Coal	45,466	11,755	1,068,900	1,944,934	1.87	42.78
30								Oil-S	643	140,728	3,799	37,364		58.11
31	2	189.0	1,423	1.0	2.7	38.9	18,115	Coal	1,078	11,954	25,778	46,123	3.24	42.79
32								Oil-S	486	140,728	2,875	28,271		58.17
33	3	481.0	137,128	39.6	82.2	48.2	7,371	Gas-G	980,381	1,031	1,010,773	9,105,783	6.64	9.29
34	A	32.0	(16)	(0.1)	100.0	(0.1)	#N/A	Oil	0	0	0	0	#N/A	#N/A
35	Other Generation	0.0	5,997						0	0		168,719	2.81	#N/A
36	Daniel 1 (1)	257.0	166,575	90.0	93.7	96.1	10,528	Coal	82,322	10,651	1,753,675	3,383,208	2.03	41.10
37								Oil-S	550	138,358	3,195	17,573		31.95
38	Daniel 2 (1)	250.0	136,062	75.6	80.4	94.0	10,375	Coal	66,517	10,611	1,411,649	2,733,691	2.01	41.10
39								Oil-S	699	138,358	4,060	22,329		31.94
40	Total	2,670.0	1,042,877	54.2	60.4	89.8	10,268				10,646,544	28,157,838	2.70	

Notes & Adjust.: (1) Represents Gull'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

Units	\$	cents/kwh
NA Scherer Inventory Adjustment (COAL)	(46,450)	
Daniel Railcar Track Deprec.	(6,944)	
Recoverable Fuel	28,104,444	2.69

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
1	PURCHASES :								
2	UNITS (BBL)	2,680	1,045	1,635	156.48	4,394	4,178	216	5.17
3	UNIT COST (\$/BBL)	42.35	44.81	(2.46)	(5.49)	46.61	44.83	1.78	3.97
4	AMOUNT (\$)	113,507	46,815	66,692	142.46	204,821	187,268	17,553	9.37
5	BURNED :								
6	UNITS (BBL)	3,612	1,045	2,567	245.68	6,775	4,178	2,597	62.16
7	UNIT COST (\$/BBL)	47.66	42.20	5.46	12.94	46.94	41.81	5.13	12.27
8	AMOUNT (\$)	172,156	44,095	128,061	290.42	318,001	174,686	143,315	82.04
9	ENDING INVENTORY :								
10	UNITS (BBL)	5,221	8,368	(3,147)	(37.61)	5,221	8,368	(3,147)	(37.61)
11	UNIT COST (\$/BBL)	46.11	41.76	4.35	10.42	46.11	41.76	4.35	10.42
12	AMOUNT (\$)	240,763	349,425	(108,662)	(31.10)	240,763	349,425	(108,662)	(31.10)
13	DAYS SUPPLY		NA	NA					
COAL EXCLUDING PLANT SCHERER									
14	PURCHASES :								
15	UNITS (TONS)	452,488	382,424	70,064	18.32	1,903,536	1,515,153	388,383	25.63
16	UNIT COST (\$/TON)	45.75	40.62	5.13	12.63	44.15	40.20	3.95	9.83
17	AMOUNT (\$)	20,701,566	15,535,546	5,166,020	33.25	84,042,675	60,914,980	23,127,695	37.97
18	BURNED :								
19	UNITS (TONS)	368,734	368,320	414	0.11	1,517,187	1,459,745	57,442	3.94
20	UNIT COST (\$/TON)	44.39	40.28	4.11	10.20	43.38	40.75	2.63	6.45
21	AMOUNT (\$)	16,367,037	14,836,507	1,530,530	10.32	65,808,387	59,484,045	6,324,342	10.63
22	ENDING INVENTORY :								
23	UNITS (TONS)	717,062	585,419	131,643	22.49	717,062	585,419	131,643	22.49
24	UNIT COST (\$/TON)	44.69	42.25	2.44	5.78	44.69	42.25	2.44	5.78
25	AMOUNT (\$)	32,043,031	24,735,362	7,307,669	29.54	32,043,031	24,735,362	7,307,669	29.54
26	DAYS SUPPLY	37	30	7	23.33	37	30	7	23.33
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
27	PURCHASES :								
28	UNITS (MMBTU)	1,642,661	1,490,235	152,426	10.23	5,281,821	5,698,901	(417,080)	(7.32)
29	UNIT COST (\$/MMBTU)	1.69	1.72	(0.03)	(1.74)	1.63	1.72	(0.09)	(5.23)
30	AMOUNT (\$)	2,769,853	2,558,067	211,786	8.28	8,600,149	9,777,198	(1,177,049)	(12.04)
31	BURNED :								
32	UNITS (MMBTU)	1,340,505	1,474,651	(134,146)	(9.10)	5,360,792	5,900,585	(539,793)	(9.15)
33	UNIT COST (\$/MMBTU)	1.64	1.71	(0.07)	(4.09)	1.64	1.71	(0.07)	(4.09)
34	AMOUNT (\$)	2,202,643	2,526,529	(323,886)	(12.82)	8,782,111	10,068,764	(1,286,653)	(12.78)
35	ENDING INVENTORY :								
36	UNITS (MMBTU)	1,431,480	2,132,447	(700,967)	(32.87)	1,431,480	2,132,447	(700,967)	(32.87)
37	UNIT COST (\$/MMBTU)	1.64	1.71	(0.07)	(4.09)	1.64	1.71	(0.07)	(4.09)
38	AMOUNT (\$)	2,350,183	3,653,693	(1,303,510)	(35.68)	2,350,183	3,653,693	(1,303,510)	(35.68)
39	DAYS SUPPLY	27	41	(14)	(34.15)	27	41	(14)	(34.15)
GAS (Reported on a MMBTU and \$ basis)									
40	PURCHASES :								
41	UNITS (MMBTU)	1,025,313	1,468,005	(442,692)	(30.16)	5,830,561	5,436,589	393,972	7.25
42	UNIT COST (\$/MMBTU)	9.66	7.69	1.97	25.62	7.72	7.67	0.05	0.65
43	AMOUNT (\$)	9,905,073	11,284,686	(1,379,613)	(12.23)	44,992,481	41,720,888	3,271,593	7.84
44	BURNED :								
45	UNITS (MMBTU)	1,025,313	1,468,005	(442,692)	(30.16)	5,682,527	5,436,589	245,938	4.52
46	UNIT COST (\$/MMBTU)	8.98	7.69	1.29	16.78	7.61	7.67	(0.06)	(0.78)
47	AMOUNT (\$)	9,210,589	11,284,686	(2,074,097)	(18.38)	43,225,630	41,720,888	1,504,742	3.61
48	ENDING INVENTORY :								
49	UNITS (MMBTU)	463,367	0	463,367	100.00	463,367	0	463,367	100.00
50	UNIT COST (\$/MMBTU)	9.01	#N/A	#N/A	100.00	9.01	0.00	9.01	#N/A
51	AMOUNT (\$)	4,174,349	0	4,174,349	100.00	4,174,349	0	4,174,349	100.00
OTHER - C.T. OIL									
52	PURCHASES :								
53	UNITS (BBL) *	1,097	0	1,097	#N/A	1,097	0	1,097	#N/A
54	UNIT COST (\$/BBL)	65.53	#N/A	#N/A	#N/A	65.53	#N/A	#N/A	#N/A
55	AMOUNT (\$)	71,885	0	71,885	#N/A	71,885	0	71,885	#N/A
56	BURNED :								
57	UNITS (BBL)	0	0	0	#N/A	37	0	37	#N/A
58	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	39.16	#N/A	#N/A	#N/A
59	AMOUNT (\$)	0	0	0	#N/A	1,449	0	1,449	#N/A
60	ENDING INVENTORY :								
61	UNITS (BBL)	5,664	12,857	(7,193)	(55.95)	5,664	12,857	(7,193)	(55.95)
62	UNIT COST (\$/BBL)	44.51	41.38	3.13	7.56	44.51	41.38	3.13	7.56
63	AMOUNT (\$)	252,115	532,049	(279,934)	(52.61)	252,115	532,049	(279,934)	(52.61)
64	DAYS SUPPLY	3	7	(4)	(57.14)				

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005

CURRENT MONTH								
(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) FUEL COST	(b) TOTAL COST	(5) x (6)(a) TOTAL \$ FOR FUEL ADJ.	(5) x (6)(b) TOTAL COST \$
ESTIMATED								
1	So. Co. Interchange	256,070,000	0	256,070,000	3.15	3.39	8,058,000	8,676,000
2	Various Unit Power Sales	108,451,000	0	108,451,000	1.85	1.99	2,011,000	2,162,000
3	Various Economy Sales	4,691,000	0	4,691,000	3.88	3.94	182,000	185,000
4	Gain on Econ. Sales		0	0	N/A	N/A	164,000	164,000
5	TOTAL ESTIMATED :	<u>369,212,000</u>	<u>0</u>	<u>369,212,000</u>	<u>2.82</u>	<u>3.03</u>	<u>10,415,000</u>	<u>11,187,000</u>
ACTUAL								
6	Southern Company Interchange	123,965,426	0	123,965,426	3.79	3.94	4,696,040	4,883,502
7	A.E.C. Economy, External	720,414	0	720,414	3.74	5.39	26,929	38,804
8	AECI External	43,608	0	43,608	3.92	5.39	1,711	2,349
9	AEP External	0	0	0	#N/A	#N/A	0	0
10	BPENERGY External	207,435	0	207,435	3.72	6.04	7,713	12,525
11	CALPINE External	0	0	0	#N/A	#N/A	0	0
12	CARGILE External	614,815	0	614,815	3.79	5.32	23,298	32,724
13	CINERGY External	74,816	0	74,816	3.66	5.39	2,741	4,030
14	CLECO External	0	0	0	#N/A	#N/A	0	0
15	COBBEMC External	1,112,276	0	1,112,276	3.81	5.25	42,354	58,415
16	COGENTRX External	0	0	0	#N/A	#N/A	5	0
17	CONOCO External	21,624	0	21,624	3.63	4.79	786	1,036
18	CONSTELL External	50,888	0	50,888	3.84	5.17	1,955	2,630
19	CORAL External	0	0	0	#N/A	#N/A	0	0
20	CPL External	26,741	0	26,741	3.50	5.47	937	1,463
21	DEMA External	53,986	0	53,986	3.70	5.13	1,998	2,772
22	DTE Economy, External	0	0	0	#N/A	#N/A	0	0
23	DUKE External	353,174	0	353,174	3.98	6.14	14,064	21,680
24	EASTKY External	146,673	0	146,673	3.79	5.98	5,555	8,766
25	EFFINGHAM External	0	0	0	#N/A	#N/A	832	0
26	ENTERGY Economy, External	1,461,044	0	1,461,044	3.75	5.43	54,828	79,337
27	PROGRESS UPS, External	43,999,455	0	43,999,455	2.01	2.10	883,248	922,136
28	FPL UPS, External	90,129,697	0	90,129,697	1.99	2.09	1,794,422	1,884,285
29	HBEK External	0	0	0	#N/A	#N/A	58	0
30	JEA UPS, External	21,132,282	0	21,132,282	1.95	2.00	412,859	422,916
31	LPM External	72,509	0	72,509	3.45	4.95	2,500	3,591
32	MEAG External	0	0	0	#N/A	#N/A	(28)	0
33	MERRILL External	340,569	0	340,569	3.84	5.34	13,067	18,197
34	MONROE External	0	0	0	#N/A	#N/A	186	0
35	MORGAN External	480,809	0	480,809	4.06	5.30	19,502	25,464
36	NCMPA1 External	0	0	0	#N/A	#N/A	0	0
37	NRG External	16,866	0	16,866	4.27	5.53	721	933
38	OPC External	496,574	0	496,574	3.74	5.28	18,567	26,231
39	ORLANDO External	2,054,142	0	2,054,142	4.02	5.95	82,679	122,172
40	OXY External	88,799	0	88,799	3.84	5.54	3,412	4,923
41	PVI External	937,873	0	937,873	3.74	5.02	35,078	47,071
42	SANTARS External	0	0	0	#N/A	#N/A	44	0
43	SCANA External	3,604	0	3,604	3.91	4.99	141	180
44	SCE&G Economy, External	176,156	0	176,156	3.81	5.56	6,703	9,796
45	SCPSA External	0	0	0	#N/A	#N/A	20	0
46	SEC External	1,179,137	0	1,179,137	4.19	5.65	49,386	66,644
47	SEPA External	5,045	0	5,045	3.75	6.50	189	328
48	SOCOBUS External	0	0	0	#N/A	#N/A	(10)	0
49	SPLITROC External	72,077	0	72,077	3.68	6.02	2,656	4,339
50	TAL External	0	0	0	#N/A	#N/A	26	0
51	TEA External	2,592,657	0	2,592,657	3.78	5.13	97,964	133,001
52	TECO External	22,560	0	22,560	4.13	7.50	932	1,692
53	TENASKA External	25,876	0	25,876	3.74	5.16	968	1,336
54	TRANSALT External	0	0	0	#N/A	#N/A	0	0
55	TVA Economy, External	938,856	0	938,856	3.82	5.50	35,851	51,647
56	WESTGA External	0	0	0	#N/A	#N/A	0	0
57	WILLIAMS External	107,753	0	107,753	5.01	4.62	5,397	4,977
58	WRI External	210,682	0	210,682	3.78	5.17	7,962	10,899
59	Less: Flow-Thru Energy	(33,836,472)	0	(33,836,472)	4.40	4.40	(1,489,033)	(1,489,033)
60	AEC/BRMC	915,816	0	915,816	2.06	2.06	18,836	18,836
61	SEPA	2,392,896	2,392,896	0	0.00	0.00	0	0
62	U.P.S. Adjustment	0	0	0	N/A	N/A	(16,119)	(16,119)
63	Economy Energy Sales Gain	0	0	0	N/A	N/A	250,047	250,047
64	Other transactions including adj.	<u>22,462,829</u>	<u>13,000,810</u>	<u>9,462,019</u>	<u>0.31</u>	<u>0.31</u>	<u>69,487</u>	<u>69,487</u>
65	TOTAL ACTUAL SALES	<u>285,871,967</u>	<u>15,393,706</u>	<u>270,478,261</u>	<u>2.51</u>	<u>2.71</u>	<u>7,189,464</u>	<u>7,746,009</u>
66	Difference in Amount	(83,340,033)	15,393,706	(98,733,739)	(0.31)	(0.32)	(3,225,536)	(3,440,991)
67	Difference in Percent	(22.57)	#N/A	(26.74)	(10.99)	(10.56)	(30.97)	(30.76)

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005

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	¢ / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					FUEL COST	TOTAL COST		
ESTIMATED								
1	So. Co. Interchange	870,182,000	0	870,182,000	3.12	3.37	27,182,000	29,283,000
2	Various Unit Power Sales	507,815,000	0	507,815,000	1.94	2.07	9,847,000	10,502,000
3	Various Economy Sales	24,939,000	0	24,939,000	3.97	3.99	991,000	994,000
4	Gain on Econ. Sales	0	0	0	#N/A	#N/A	874,000	874,000
5	TOTAL ESTIMATED :	<u>1,402,936,000</u>	<u>0</u>	<u>1,402,936,000</u>	<u>2.77</u>	<u>2.97</u>	<u>38,894,000</u>	<u>41,653,000</u>
ACTUAL								
6	Southern Company Interchange	886,616,579	0	886,616,579	4.01	4.37	35,544,166	38,721,544
7	A.E.C. Economy, External	2,904,369	0	2,904,369	3.76	5.13	109,289	148,918
8	AECI External	362,617	0	362,617	3.78	5.19	13,693	18,825
9	AEP External	476,144	0	476,144	5.74	6.20	27,338	29,528
10	BPENERGY External	317,785	0	317,785	3.70	5.76	11,763	18,291
11	CALPINE External	77,988	0	77,988	3.58	4.63	2,792	3,612
12	CARGILE External	1,245,779	0	1,245,779	3.97	5.48	49,457	68,260
13	CINERGY External	558,587	0	558,587	3.97	5.63	22,178	31,432
14	CLECO External	288	0	288	7.99	11.11	23	32
15	COBBEMC External	5,115,968	0	5,115,968	3.87	5.20	198,151	266,120
16	COGENTRX External	0	0	0	#N/A	#N/A	476	0
17	CONOCO External	162,609	0	162,609	3.68	4.93	5,989	8,023
18	CONSTELL External	181,492	0	181,492	4.01	5.78	7,284	10,487
19	CORAL External	8,433	0	8,433	4.66	4.47	393	377
20	CPL External	201,672	0	201,672	3.78	5.83	7,633	11,761
21	DEMA External	79,573	0	79,573	3.72	5.24	2,959	4,173
22	DTE Economy, External	92,115	0	92,115	4.21	5.33	3,877	4,908
23	DUKE External	419,051	0	419,051	4.02	6.13	16,846	25,684
24	EASTKY External	853,091	0	853,091	3.84	5.88	32,785	50,161
25	EFFINGHAM External	0	0	0	#N/A	#N/A	1,380	0
26	ENTERGY Economy, External	6,154,563	0	6,154,563	3.79	5.30	233,135	325,968
27	PROGRESS UPS, External	164,647,091	0	164,647,091	1.89	2.02	3,116,597	3,321,465
28	FPL UPS, External	344,308,114	0	344,308,114	1.88	2.01	6,473,308	6,904,607
29	HBEAC External	0	0	0	#N/A	#N/A	58	0
30	JEA UPS, External	76,999,599	0	76,999,599	1.88	1.99	1,446,941	1,531,230
31	LPM External	98,676	0	98,676	3.51	5.08	3,463	5,012
32	MEAG External	0	0	0	#N/A	#N/A	(28)	0
33	MERRILL External	920,432	0	920,432	3.83	5.40	35,244	49,659
34	MONROE External	0	0	0	#N/A	#N/A	186	0
35	MORGAN External	803,428	0	803,428	4.05	5.73	32,519	46,064
36	NCMPA1 External	18,019	0	18,019	4.23	8.15	762	1,469
37	NRG External	79,936	0	79,936	6.36	5.84	5,084	4,666
38	OPC External	5,937,757	0	5,937,757	3.85	5.11	228,832	303,380
39	ORLANDO External	2,576,572	0	2,576,572	4.00	5.77	103,145	148,709
40	OXY External	306,617	0	306,617	3.81	5.28	11,697	16,204
41	PVI External	4,203,942	0	4,203,942	3.86	5.06	162,303	212,598
42	SANTARS External	0	0	0	#N/A	#N/A	44	0
43	SCANA External	3,604	0	3,604	3.91	4.99	141	180
44	SCE&G Economy, External	999,116	0	999,116	3.96	5.47	39,523	54,647
45	SCPSA External	0	0	0	#N/A	#N/A	20	0
46	SEC External	4,076,389	0	4,076,389	3.93	5.20	160,143	211,842
47	SEPA External	6,847	0	6,847	3.99	6.31	273	432
48	SOCOBUS External	0	0	0	#N/A	#N/A	(10)	0
49	SPLITROC External	282,607	0	282,607	4.01	5.08	11,342	14,357
50	TAL External	95,853	0	95,853	4.12	5.52	3,946	5,293
51	TEA External	7,341,624	0	7,341,624	3.80	4.98	278,631	365,877
52	TECO External	22,560	0	22,560	4.13	7.50	932	1,692
53	TENASKA External	32,435	0	32,435	3.69	5.00	1,197	1,623
54	TRANSALT External	30,776	0	30,776	4.11	5.86	1,265	1,802
55	TVA Economy, External	5,393,570	0	5,393,570	3.80	5.31	204,879	286,471
56	WESTGA External	0	0	0	#N/A	#N/A	1,161	0
57	WILLIAMS External	1,779,043	0	1,779,043	4.03	5.32	71,775	94,596
58	WRI External	992,713	0	992,713	3.79	5.18	37,613	51,400
59	Less: Flow-Thru Energy	(104,350,048)	0	(104,350,048)	3.78	3.78	(3,943,847)	(3,943,847)
60	AEC/BRMC	1,424,724	0	1,424,724	2.02	2.02	28,808	28,808
61	SEPA	7,852,416	7,852,416	0	0.00	0.00	0	0
62	U.P.S. Adjustment	0	0	0	N/A	N/A	(108,765)	(108,765)
63	Economy Energy Sales Gain	0	0	0	N/A	N/A	736,927	736,927
64	Other transactions including adj.	<u>126,768,860</u>	<u>88,750,977</u>	<u>38,017,883</u>	<u>0.13</u>	<u>0.13</u>	<u>159,765</u>	<u>159,765</u>
65	TOTAL ACTUAL SALES	1,559,481,975	96,603,393	1,462,878,582	2.92	3.22	45,597,481	50,256,267
66	Difference in Amount	156,545,975	96,603,393	59,942,582	0.15	0.25	6,703,481	8,603,267
67	Difference in Percent	11.16	#N/A	4.27	5.42	8.42	17.24	20.65

SCHEDULE A-7

PURCHASED POWER
 GULF POWER COMPANY
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
 FOR THE MONTH OF: APRIL 2005

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

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

ENERGY PAYMENT TO QUALIFIED FACILITIES
 GULF POWER COMPANY
 FOR THE MONTH OF: APRIL 2005

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		
<u>ESTIMATED</u>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<u>ACTUAL</u>									
2	Montenay Bay, LLC	COG 1	375,500	0	0	0	3.96	3.96	14,862
3	Pensacola Christian College	COG 1	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	COG 1	0	0	0	0	#N/A	#N/A	0
5	Santa Rosa Energy	COG 1	0	0	0	0	#N/A	#N/A	0
6	Solutia	COG 1	318,000	0	0	0	3.88	3.88	12,326
7	International Paper	COG 1	2,000	0	0	0	4.10	4.10	82
8	TOTAL		<u>695,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3.92</u>	<u>3.92</u>	<u>27,270</u>

PERIOD-TO-DATE									
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.	
						(A) FUEL COST	(B) TOTAL COST		
<u>ESTIMATED</u>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<u>ACTUAL</u>									
2	Montenay Bay, LLC	COG 1	732,949	0	0	0	3.98	3.98	29,138
3	Pensacola Christian College	COG 1	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	COG 1	0	0	0	0	#N/A	#N/A	1
5	Santa Rosa Energy	COG 1	0	0	0	0	#N/A	#N/A	0
6	Solutia	COG 1	3,348,000	0	0	0	4.51	4.51	151,020
7	International Paper	COG 1	36,000	0	0	0	4.37	4.37	1,574
8	TOTAL		<u>4,116,949</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4.41</u>	<u>4.41</u>	<u>181,733</u>

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2005**

(2)	CURRENT MONTH			PERIOD - TO - DATE			
	(3) TOTAL KWH PURCHASED	(4) TRANS. COST ¢ / KWH	(5) TOTAL \$ FOR FUEL ADJ.	(6) TOTAL KWH PURCHASED	(7) TRANS. COST ¢ / KWH	(8) TOTAL \$ FOR FUEL ADJ.	
<i>ESTIMATED</i>							
1	Southern Company Interchange	8,421,000	3.50	295,000	143,106,000	3.36	4,802,000
2	Unit Power Sales	1,550,000	3.55	55,000	10,978,000	3.72	408,000
3	Economy Energy	1,995,000	3.76	75,000	10,488,000	3.89	408,000
4	Other Purchases	<u>17,960,000</u>	3.12	<u>561,000</u>	<u>46,700,000</u>	3.14	<u>1,467,000</u>
5	TOTAL ESTIMATED PURCHASES	<u>29,926,000</u>	3.29	<u>986,000</u>	<u>211,272,000</u>	3.35	<u>7,085,000</u>
<i>ACTUAL</i>							
6	Southern Company Interchange	51,566,356	4.78	2,467,432	156,734,162	3.65	5,726,173
7	Non-Associated Companies	45,863,681	2.29	1,048,597	240,773,343	2.48	5,977,991
8	Alabama Electric Co-op	841,000	4.06	34,147	2,699,000	4.06	109,517
9	Other Wheeled Energy	5,797,316	N/A	N/A	24,664,775	N/A	N/A
10	Other Transactions	13,590,037	N/A	17,367	91,153,033	N/A	(11,274)
11	Less: Flow-Thru Energy	<u>(56,972,472)</u>	2.72	<u>(1,552,416)</u>	<u>(210,450,048)</u>	1.99	<u>(4,196,877)</u>
12	TOTAL ACTUAL PURCHASES	<u>60,685,918</u>	3.32	<u>2,015,127</u>	<u>305,574,265</u>	2.49	<u>7,605,530</u>
13	Difference in Amount	30,759,918	0.03	1,029,127	94,302,265	(0.86)	520,530
14	Difference in Percent	102.79	0.91	104.37	44.64	(25.67)	7.35

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SCHEDULE A-12

2005 CAPACITY CONTRACTS
GULF POWER COMPANY

	(A)	(B)	(C)		(D)		(E)		(F)		(G)		(H)		(I)	
	CONTRACT TYPE	TERM Start End	JAN MW	JAN \$	FEB MW	FEB \$	MAR MW	MAR \$	APR MW	APR \$	MAY MW	MAY \$	JUN MW	JUN \$	SUBTOTAL MW \$	
A. CONTRACT/COUNTERPARTY																
1 Southern Intercompany Interchange	SES Opco	2/18/2000 5 Yr Notice	532.7	1,526,525	439.9	514,556	586.1	679,716	158.2	126,135	0	0	0	0	1,716.9	2,846,932.0
2 Solutia, Inc	QF	6/1/1996 5/31/2005	19.0	62,202	19.0	62,202	19.0	62,202	19.0	62,202	0	0	0	0	76.0	248,808.0
SUBTOTAL			551.70	\$1,588,727	458.9	\$ 576,758	605.1	741,918	177.2	188,337					1,792.90	\$3,095,740
B. CONFIDENTIAL CAPACITY CONTRACTS																
1 Confidential Contracts (Aggregate)	Other	Varies Varies	Varies	(4,718)	Varies	(6,336)	Varies	(7,705)	Varies	(6,857)					0	(25,616)
SUBTOTAL			0.0	\$ (4,718)	0.0	\$ (6,336)	0.0	(7,705)	0.0	(6,857)					0	\$ (25,616)
TOTAL			551.70	\$1,584,009	458.9	\$ 570,422	605.1	\$734,213	177.2	\$181,480					1,792.90	\$3,070,124

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