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January 19, 2006

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. 060001-EI are an original and ten (10) copies of the following for the month of December 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 revisions of Schedules A3 and A4 (pages 7 and 8) of the November 2005 official filing in Docket No. 060001-EI.

Sincerely,

Susan D. Ritenour (dw)

bh

Enclosures

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

DOCUMENT NUMBER-DATE

00547 JAN 20 06

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. 060001-EI

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail this 19th day of January, 2006, on the following:

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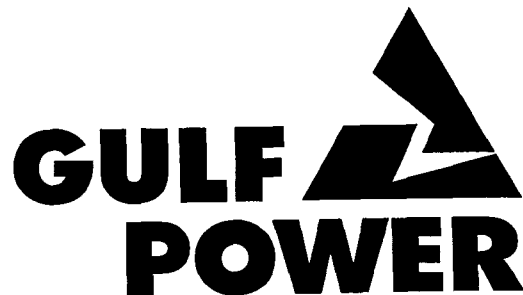
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**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 050001-EI

**MONTHLY FUEL FILING
DECEMBER 2005**



A SOUTHERN COMPANY

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
DECEMBER 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)	36,766,763	40,821,060	(4,054,297)	(9.93)	1,289,823,000	1,455,820,000	(165,997,000)	(11.40)	2.8505	2.8040	0.05	1.66
2 Hedging Settlement Costs	(2,661,584)	0	(2,661,584)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	6,623	2,759	3,864	140.05	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) ***	(19,832)	0	(19,832)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	34,091,970	40,823,819	(6,731,849)	(16.49)	1,289,823,000	1,455,820,000	(165,997,000)	(11.40)	2.6432	2.8042	(0.16)	(5.74)
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)	3,461,664	1,117,000	2,344,664	209.91	89,539,702	27,292,000	62,247,702	228.08	3.8661	4.0928	(0.23)	(5.54)
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)	9,962	0	9,962	0.89	143,406	0	143,406	#N/A	6.9467	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	3,471,626	1,117,000	2,354,626	210.80	89,683,108	27,292,000	62,391,108	228.61	3.8710	4.0928	(0.22)	(5.42)
14 Total Available MWH (Line 6 + Line 13)	37,563,596	41,940,819	(4,377,223)	(10.44)	1,379,506,108	1,483,112,000	(103,605,892)	(6.99)				
15 Fuel Cost of Economy Sales (A6)	(1,133,083)	(952,000)	(181,083)	19.02	(20,223,660)	(19,359,000)	(864,660)	(4.47)	(5.6028)	(4.9176)	(0.69)	(13.93)
16 Gain on Economy Sales (A6)	(477,368)	(241,000)	(236,368)	98.08	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(2,923,256)	(2,556,000)	(367,256)	14.37	(149,987,940)	(130,048,000)	(19,939,940)	(15.33)	(1.9490)	(1.9654)	0.02	0.83
18 Fuel Cost of Other Power Sales (A6)	(7,939,850)	(14,529,000)	6,589,150	(45.35)	(227,531,788)	(387,323,000)	159,791,212	41.26	(3.4896)	(3.7511)	0.26	6.97
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(12,473,557)	(18,278,000)	5,804,443	31.76	(397,743,388)	(536,730,000)	138,986,612	25.90	(3.1361)	(3.4054)	0.27	7.91
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)	25,090,039	23,662,819	1,427,220	6.03	981,762,720	946,382,000	35,380,720	3.74	2.5556	2.5003	0.06	2.21
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 *	51,733	56,482	(4,749)	(8.41)	2,024,299	2,259,000	(234,701)	(10.39)	2.5556	2.5003	0.06	2.21
24 T & D Losses *	690,101	1,242,174	(552,073)	(44.44)	27,003,490	49,681,000	(22,677,510)	(45.65)	2.5556	2.5003	0.06	2.21
25 TERRITORIAL KWH SALES	25,090,039	23,662,819	1,427,220	6.03	952,734,931	894,442,000	58,292,931	6.52	2.6335	2.6455	(0.01)	(0.45)
26 Wholesale KWH Sales	926,876	828,577	98,299	11.86	35,196,234	31,320,000	3,876,234	12.38	2.6335	2.6455	(0.01)	(0.45)
27 Jurisdictional KWH Sales	24,163,163	22,834,242	1,328,921	5.82	917,538,697	863,122,000	54,416,697	6.30	2.6335	2.6455	(0.01)	(0.45)
27a Jurisdictional Loss Multiplier	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	24,180,077	22,850,226	1,329,851	5.82	917,538,697	863,122,000	54,416,697	6.30	2.6353	2.6474	(0.01)	(0.46)
29 TRUE-UP	2,214,413	2,214,413	0	0.00	917,538,697	863,122,000	54,416,697	6.30	0.2413	0.2566	(0.02)	(5.96)
30 TOTAL JURISDICTIONAL FUEL COST	26,394,490	25,064,639	1,329,851	5.31	917,538,697	863,122,000	54,416,697	6.30	2.8766	2.9040	(0.03)	(0.94)
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									2.8787	2.9061	(0.03)	(0.94)
33 GPIF Reward / (Penalty) **	52,107	52,107	0	0.00	917,538,697	863,122,000	54,416,697	6.30	0.0057	0.0060	(0.00)	(5.00)
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									2.8844	2.9121	(0.03)	(0.95)
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									2.884	2.912		

* 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: DECEMBER 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	\$36,766,763
2	Fuel Related Transactions		0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-8	(19,832)
4	Hedging Settlement Costs	Schedule A-2, Line A-6	(2,661,584)
5	Hedging Support Costs	Schedule A-2, Line A-5	6,623
6	Fuel Cost of Purchased Power	Schedule A-7	0
7	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 11	3,461,664
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	9,962
10	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Total Line	<u>(12,473,557)</u>
11	Total Fuel and Net Power Transactions		<u>\$ 25,090,039</u>

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

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL (a)	EST'd (b)	DIFFERENCE AMT (c)	% (d)	ACTUAL (e)	EST'd (f)	DIFFERENCE AMT (g)	% (h)	ACTUAL (i)	EST'd (j)	DIFFERENCE AMT (k)	% (l)
1 Fuel Cost of System Net Generation (A3)	432,955,311	426,383,424	6,571,887	1.54	15,024,296,000	16,049,720,000	(1,025,424,000)	(6.39)	2.8817	2.6566	0.23	8.47
2 Hedging Settlement Costs	(22,571,977)	0	(22,571,977)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	43,640	33,086	10,554	31.90	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) ***	(545,299)	0	(545,299)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	409,881,675	426,416,510	(16,534,835)	(3.88)	15,024,296,000	16,049,720,000	(1,025,424,000)	(6.39)	2.7281	2.6568	0.07	2.68
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)	61,482,443	26,645,000	34,837,443	130.75	1,397,243,080	621,037,000	776,206,080	124.99	4.4003	4.2904	0.11	2.56
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)	726,066	0	726,066	#N/A	14,319,683	0	14,319,683	#N/A	5.0704	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	62,208,509	26,645,000	35,563,509	133.47	1,411,562,763	621,037,000	790,525,763	127.29	4.4071	4.2904	0.12	2.72
14 Total Available MWH (Line 6 + Line 13)	472,090,184	453,061,510	19,028,674	4.20	16,435,858,763	16,670,757,000	(234,898,237)	(1.41)				
15 Fuel Cost of Economy Sales (A6)	(8,545,991)	(9,236,000)	690,009	(7.47)	(186,328,272)	(182,773,000)	(3,555,272)	(1.95)	(4.5865)	(5.0533)	0.47	9.24
16 Gain on Economy Sales (A6)	(3,787,731)	(2,654,000)	(1,133,731)	42.72	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(32,403,274)	(29,896,000)	(2,507,274)	8.39	(1,694,143,829)	(1,540,725,000)	(153,418,829)	(9.96)	(1.9127)	(1.9404)	0.03	1.43
18 Fuel Cost of Other Power Sales (A6)	(74,786,323)	(98,168,000)	23,381,677	(23.82)	(2,248,012,038)	(2,741,783,000)	493,770,962	18.01	(3.3268)	(3.5804)	0.25	7.08
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(119,523,319)	(139,954,000)	20,430,681	14.60	(4,128,484,139)	(4,465,281,000)	336,796,861	7.54	(2.8951)	(3.1343)	0.24	7.63
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)	352,566,865	313,107,510	39,459,355	12.60	12,307,374,624	12,205,476,000	101,898,624	0.83	2.8647	2.5653	0.30	11.67
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 *	640,936	623,188	17,748	2.85	22,373,573	24,293,000	(1,919,427)	7.90	2.8647	2.5653	0.30	11.67
24 T & D Losses *	18,429,680	18,220,274	209,406	1.15	643,337,177	710,259,000	(66,921,823)	9.42	2.8647	2.5653	0.30	11.67
25 TERRITORIAL KWH SALES	352,566,865	313,107,510	39,459,355	12.60	11,641,663,874	11,470,924,000	170,739,874	(1.49)	3.0285	2.7296	0.30	10.95
26 Wholesale KWH Sales	12,130,838	10,368,097	1,762,741	17.00	402,768,010	379,819,000	22,949,010	(6.04)	3.0119	2.7297	0.28	10.34
27 Jurisdictional KWH Sales	340,436,027	302,739,413	37,696,614	12.45	11,238,895,864	11,091,105,000	147,790,864	1.33	3.0291	2.7296	0.30	10.97
27a Jurisdictional Loss Multiplier***	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	340,674,331	302,951,331	37,723,000	12.45	11,238,895,864	11,091,105,000	147,790,864	(1.33)	3.0312	2.7315	0.30	10.97
29 TRUE-UP	26,572,956	26,572,956	0	0.00	11,238,895,864	11,091,105,000	147,790,864	(1.33)	0.2364	0.2396	(0.00)	(1.34)
30 TOTAL JURISDICTIONAL FUEL COST	367,247,287	329,524,287	37,723,000	11.45	11,238,895,864	11,091,105,000	147,790,864	1.33	3.2676	2.9711	0.30	9.98
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.2700	2.9732	0.30	9.98
33 GPIF Reward / (Penalty) **	625,284	625,282	0	0.00	11,238,895,864	11,091,105,000	147,790,864	1.33	0.0056	0.0056	0.00	0.00
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.2756	2.9788	0.30	9.96
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.276	2.979		

* 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: DECEMBER 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	36,664,596.01	40,662,616	(3,998,019.99)	(9.83)	431,233,695.46	424,056,464	7,177,231.46	1.69
1a Other Generation	102,166.84	158,444	(56,277.16)	(35.52)	1,721,613.24	2,326,960	(605,346.96)	(26.01)
2 Fuel Cost of Power Sold	(12,473,556.29)	(18,278,000)	5,804,443.71	(31.76)	(119,523,318.37)	(139,954,000)	20,430,681.63	(14.60)
3 Fuel Cost - Purchased Power	3,461,664.06	1,117,000	2,344,664.06	209.91	61,482,447.37	26,645,000	34,837,447.37	130.75
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	9,962.00	0	9,962.00	100.00	726,066.00	0	726,066.00	#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	6,622.58	2,759	3,863.58	140.04	43,637.87	33,086	10,551.87	31.89
6 Hedging Settlement Cost	(2,661,584.00)	0	(2,661,584.00)	(100.00)	(22,571,976.00)	0	(22,571,976.00)	(100.00)
7 Total Fuel & Net Power Transactions	25,109,871.20	23,662,819	1,447,052	6.12	353,112,165.57	313,107,510	40,004,655	12.78
8 Adjustments To Fuel Cost	(19,832.20)	0	(19,832.20)	#N/A	(545,300.21)	0	(545,300.21)	#N/A
9 Adj. Total Fuel & Net Power Transactions	25,090,039.00	23,662,819	1,427,220.00	6.03	352,566,865.36	313,107,510	39,459,355.16	12.60
B. KWH Sales								
1 Jurisdictional Sales	917,538,697	863,122,000	54,416,697	6.30	11,238,895,864	11,091,105,000	147,790,864	1.33
2 Non-Jurisdictional Sales	35,196,234	31,320,000	3,876,234	12.38	402,768,010	379,819,000	22,949,010	6.04
3 Total Territorial Sales	952,734,931	894,442,000	58,292,931	6.52	11,641,663,874	11,470,924,000	170,739,874	1.49
4 Juris. Sales as % of Total Terr. Sales	96.3058	96.4984	(0.1926)	(0.20)	96.5403	96.6889	(0.1486)	(0.15)

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

04

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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	\$ DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	\$ DIFFERENCE AMOUNT (\$)	%
C. True-up Calculation								
1 Jurisdictional Fuel Revenue	26,749,176.92	24,339,778	2,409,398.92	9.90	317,955,134.75	312,765,792	5,189,343.10	1.66
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(2,214,412.62)	(2,214,408)	(4.62)	0.00	(26,572,951.00)	(26,572,951)	0.00	0.00
2b Incentive Provision	(52,069.14)	(52,071)	1.86	0.00	(624,830.08)	(624,830)	(0.08)	0.00
3 Juris. Fuel Revenue Applicable to Period	24,482,695.16	22,073,299	2,409,396.16	10.92	290,757,353.67	285,568,011	5,189,342.67	1.82
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	25,090,039.00	23,662,819	1,427,220.00	6.03	352,566,865.36	313,107,510	39,459,355.36	12.60
5 Juris. Sales % of Total KWH Sales (Line B4)	96.3058	96.4984	(0.1926)	(0.20)	96.5403	96.6889	(0.1486)	(0.15)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	24,180,076.99	22,850,226	1,329,850.99	5.82	340,674,331.01	302,951,331	37,723,000.01	12.45
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	302,618.17	(776,927)	1,079,545.17	(138.95)	(49,916,977.34)	(14,678,613)	(35,238,364.34)	240.07
8 Interest Provision for the Month	(116,227.32)	(55,918)	(60,309.32)	107.85	(359,487.31)	(427,804)	68,316.69	(15.97)
9 Beginning True-Up & Interest Provision*	(34,035,538.20)	(16,487,980)	(17,547,558.20)	106.43	(7,931,221.08)	(26,572,951)	18,641,729.92	(70.15)
10 True-Up Collected / (Refunded)	2,214,412.62	2,214,408	4.62	0.00	26,572,951.00	26,572,951	0.00	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (7+C8+C9+C10)	(31,634,734.73)	(15,106,417)	(16,528,317.73)	109.41	(31,634,734.73)	(15,106,417)	(16,528,317.73)	109.41

05

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

		CURRENT MONTH			
		\$		DIFFERENCE	
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(34,035,538.20)	(16,487,980)	(17,547,558.20)	106.43
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(31,518,507.41)	(15,050,499)	(16,468,008.41)	109.42
3	Total of Beginning & Ending True-Up Amts.	(65,554,045.61)	(31,538,479)	(34,015,566.61)	107.85
4	Average True-Up Amount	(32,777,022.81)	(15,769,240)	(17,007,782.81)	107.85
5	Interest Rate -				
	1st Day of Reporting Business Month	4.21	4.21	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	4.30	4.30	0.0000	
7	Total (D5+D6)	8.51	8.51	0.0000	
8	Annual Average Interest Rate	4.26	4.26	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.3546	0.3546	0.0000	
10	Interest Provision (D4*D9)	(116,227.32)	(55,918)	(60,309.32)	107.85
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
	(1)	(2)	AMOUNT	%	(5)	(6)	AMOUNT	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FUEL COST-NET GEN.(\$)								
1 LIGHTER OIL (B.L.)	142,188	69,199	72,989	105.48	961,228	643,837	317,391	49.30
2 COAL excluding Scherer	27,867,058	24,509,185	3,357,873	13.70	245,103,007	228,536,804	16,566,203	7.25
3 COAL at Scherer	2,714,988	2,729,922	(14,934)	(0.55)	28,705,634	31,489,517	(2,783,883)	(8.84)
4 GAS	5,917,250	13,461,703	(7,544,453)	(56.04)	157,274,948	165,332,534	(8,057,586)	(4.87)
5 GAS (B.L.)	117,462	51,051	66,411	130.09	814,409	380,732	433,677	113.91
6 OIL - C.T.	7,817	0	7,817	100.00	96,085	0	96,085	100.00
7 TOTAL (\$)	<u>36,766,763</u>	<u>40,821,060</u>	<u>(4,054,297)</u>	<u>(9.93)</u>	<u>432,955,311</u>	<u>426,383,424</u>	<u>6,571,887</u>	<u>1.54</u>
SYSTEM NET GEN. (MWH)								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	1,081,871	1,114,240	(32,369)	(2.91)	11,269,419	11,455,910	(186,491)	(1.63)
10 COAL at Scherer	147,015	148,340	(1,325)	(0.89)	1,637,475	1,757,870	(120,395)	(6.85)
11 GAS	60,897	193,240	(132,343)	(68.49)	2,116,835	2,835,940	(719,105)	(25.36)
12 OIL - C.T.	40	0	40	100.00	567	0	567	100.00
13 TOTAL (MWH)	<u>1,289,823</u>	<u>1,455,820</u>	<u>(165,997)</u>	<u>(11.40)</u>	<u>15,024,296</u>	<u>16,049,720</u>	<u>(1,025,424)</u>	<u>(6.39)</u>
UNITS OF FUEL BURNED								
14 LIGHTER OIL (BBL)	2,024	1,191	833	69.93	17,193	13,077	4,116	31.47
15 COAL (TONS) excluding Scherer	503,414	503,619	(205)	(0.04)	5,201,667	5,174,803	26,864	0.52
16 GAS (MCF)	405,834	1,354,905	(949,071)	(70.05)	14,722,498	18,803,068	(4,080,570)	(21.70)
17 OIL - C.T. (BBL)	141	0	141	100.00	1,840	0	1,840	100.00
BTU'S BURNED (MMBTU)								
18 COAL + GAS B.L. +OIL B.L.	12,702,384	13,037,763	(335,379)	(2.57)	135,156,849	136,279,062	(1,122,213)	(0.82)
19 GAS - Generation	419,130	1,389,704	(970,574)	(69.84)	15,212,323	19,314,035	(4,101,712)	(21.24)
20 OIL - C.T.	807	0	807	100.00	10,823	0	10,823	100.00
21 TOTAL (MMBTU)	<u>13,122,321</u>	<u>14,427,467</u>	<u>(1,305,146)</u>	<u>(9.05)</u>	<u>150,379,995</u>	<u>155,593,097</u>	<u>(5,213,102)</u>	<u>(3.35)</u>
GENERATION MIX (% MWH)								
22 LIGHTER OIL (B.L.)	0.00	#N/A	#N/A	#N/A	0.00	0.00	0.00	#N/A
23 COAL	95.28	86.73	8.55	9.86	85.91	82.33	3.58	4.35
24 GAS	4.72	13.27	(8.55)	(64.43)	14.09	17.67	(3.58)	(20.26)
25 OIL - C.T.	0.00	#N/A	#N/A	#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>
FUEL COST (\$)/ UNIT								
27 LIGHTER OIL (\$/BBL)	70.25	58.09	12.16	20.93	55.91	49.23	6.68	13.57
28 COAL (\$/TON) (1)	55.36	48.67	6.69	13.75	47.12	44.16	2.96	6.70
29 GAS (\$/MCF) (2)	14.62	9.84	4.78	48.58	10.73	8.69	2.04	23.48
30 OIL - C.T. (\$/BBL)	55.44	#N/A	#N/A	#N/A	52.22	#N/A	#N/A	#N/A
FUEL COST (\$)/ MMBTU								
31 COAL + GAS B.L. +OIL B.L.	2.43	2.10	0.33	15.71	2.04	1.92	0.12	6.25
32 GAS - Generation (2)	13.87	9.56	4.31	45.08	10.33	8.44	1.89	22.39
33 OIL - C.T.	9.69	#N/A	#N/A	#N/A	8.88	#N/A	#N/A	#N/A
34 TOTAL (\$/MMBTU)	<u>2.80</u>	<u>2.83</u>	<u>(0.03)</u>	<u>(1.06)</u>	<u>2.88</u>	<u>2.74</u>	<u>0.14</u>	<u>5.11</u>
BTU BURNED / KWH								
35 COAL + GAS B.L. +OIL B.L.	10,337	10,326	11	0.11	10,472	10,313	159	1.54
36 GAS - Generation (2)	7,305	7,429	(124)	(1.67)	7,206	7,018	188	2.68
37 OIL - C.T.	20,175	#N/A	#N/A	#N/A	19,088	#N/A	#N/A	#N/A
38 TOTAL (BTU/KWH)	<u>10,174</u>	<u>9,910</u>	<u>264</u>	<u>2.66</u>	<u>10,009</u>	<u>9,694</u>	<u>315</u>	<u>3.25</u>
FUEL COST (¢ / KWH)								
39 COAL + GAS B.L. +OIL B.L.	2.60	2.21	0.39	17.65	2.19	2.00	0.19	9.50
40 COAL at Scherer	1.85	1.84	0.01	0.54	1.75	1.79	(0.04)	(2.23)
41 GAS	9.72	6.97	2.75	39.45	7.43	5.83	1.60	27.44
42 OIL - C.T.	19.54	#N/A	#N/A	#N/A	16.95	#N/A	#N/A	#N/A
43 TOTAL (¢ / KWH)	<u>2.85</u>	<u>2.80</u>	<u>0.05</u>	<u>1.79</u>	<u>2.88</u>	<u>2.66</u>	<u>0.22</u>	<u>8.27</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: DECEMBER 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	1,052	0	0	0.00	0.00
2								Gas-S	0	1,052	0	0	0.00	0.00
3	Crist 3	35.0	(192)	(0.7)	100.0	(0.7)	#N/A	Gas-G	0	1,052	0	0	0.00	0.00
4								Gas-S	0	1,052	0	0	0.00	0.00
5	Crist 4	78.0	48,894	85.2	100.0	85.2	10,386	Coal	22,306	11,383	507,822	1,292,397	2.64	57.94
6			533					Gas-G	12,923	1,052	13,595	215,084	40.35	16.64
7								Gas-S	0	1,052	0	0		#N/A
8								Oil-S	55	136,017	315	3,628		65.96
10	Crist 5	80.0	20,007	33.9	41.9	80.9	10,830	Coal	9,494	11,411	216,677	550,087	2.75	57.94
11			157					Gas-G	3,766	1,052	3,963	62,683	39.93	16.64
12								Gas-S	0	1,052	0	0		#N/A
13								Oil-S	0	136,017	0	0		#N/A
15	Crist 6	302.0	178,244	79.3	90.1	88.0	10,477	Coal	81,716	11,427	1,867,531	4,734,527	2.66	57.94
16			0					Gas-G	0	1,052	0	0	0.00	#N/A
17								Gas-S	7,058	1,052	7,424	117,462		16.64
18								Oil-S	0	136,017	0	0		#N/A
19	Crist 7	477.0	328,972	92.7	97.9	94.6	10,485	Coal	151,143	11,411	3,449,381	8,757,063	2.66	57.94
20			0					Gas-G	0	1,052	0	0	#N/A	#N/A
21								Gas-S	0	1,052	0	0		#N/A
22								Oil-S	54	136,017	306	3,521		65.20
23	Scherer 3 (2)	211.0	147,015	93.6	96.3	97.3	9,998	Coal	N/A	8,526	1,469,904	2,714,988	1.85	#N/A
24								Oil-S	116	140,150	684	7,276		62.72
25	Scholz 1	46.0	17,832	52.1	100.0	52.1	12,085	Coal	9,248	11,651	215,503	639,802	3.59	69.18
26								Oil-S	14	140,061	84	1,155		82.50
27	2	46.0	3,377	9.9	42.2	23.4	13,458	Coal	1,920	11,838	45,447	132,798	3.93	69.17
28								Oil-S	14	140,061	80	1,107		79.07
29	Smith 1	162.0	115,310	95.7	100.0	95.7	10,141	Coal	52,053	11,232	1,169,321	2,899,514	2.51	55.70
30								Oil-S	65	136,017	370	5,192		79.88
31	2	189.0	128,698	91.5	98.3	93.1	10,329	Coal	59,036	11,259	1,329,367	3,288,468	2.56	55.70
32								Oil-S	131	136,017	747	10,488		80.06
33	3	531.0	56,877	14.4	50.8	28.4	7,060	Gas-G	382,087	1,051	401,573	5,537,316	9.74	14.49
34	A	40.0	40	0.1	100.0	0.1	20,175	Oil	141	136,017	807	7,817	19.54	55.44
35	Other Generation	0.0	3,522						0	0		102,167	2.90	#N/A
36	Daniel 1 (1)	257.0	67,814	35.5	44.9	79.0	10,626	Coal	34,135	10,555	720,590	1,634,793	2.41	47.89
37								Oil-S	1,577	139,554	9,244	109,895		69.69
38	Daniel 2 (1)	250.0	172,723	92.9	99.6	93.3	9,794	Coal	82,363	10,269	1,691,582	3,944,553	2.28	47.89
39								Oil-S	1	139,554	4	45		45.00
40	Total	2,728.0	1,289,823	63.5	70.8	89.8	10,202				13,122,321	36,773,826	2.85	

80

Notes & Adjust.: (1) Represents Gulf's 50% Ownership
 (2) Represents 25% Ownership; Scherer coal is reported on a BTU and \$ basis only.
 Smith A uses light oil; Negative Net Generation at any unit is due to station service
 Gas-G is gas used for generation; Gas-S is gas used for starter

Units	\$	cents/kwh
(2) Scherer Inventory Adjustment - OIL		(119)
NA Daniel Railcar Track Deprec.	(6,944)	
Recoverable Fuel	36,766,763	2.85

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

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
PURCHASES:									
1	UNITS (BBL)	1,831	1,191	640	53.74	17,059	14,444	2,615	18.10
2	UNIT COST (\$/BBL)	72.82	63.67	9.15	14.37	64.77	54.91	9.86	17.96
3	AMOUNT (\$)	133,327	75,827	57,500	75.83	1,104,863	793,157	311,706	39.30
4	BURNED:								
5	UNITS (BBL)	2,136	1,191	945	79.35	18,569	13,077	5,492	42.00
6	UNIT COST (\$/BBL)	70.08	58.10	11.98	20.62	56.22	49.23	6.99	14.20
7	AMOUNT (\$)	149,695	69,199	80,496	116.33	1,044,028	643,835	400,193	62.16
8	ENDING INVENTORY:								
9	UNITS (BBL)	6,093	8,108	(2,015)	(24.85)	6,093	8,108	(2,015)	(24.85)
10	UNIT COST (\$/BBL)	68.07	57.55	10.52	18.28	68.07	57.55	10.52	18.28
11	AMOUNT (\$)	414,778	466,604	(51,826)	(11.11)	414,778	466,604	(51,826)	(11.11)
12	DAYS SUPPLY	NA	NA						
13	COAL EXCLUDING PLANT SCHERER								
PURCHASES:									
14	UNITS (TONS)	477,973	484,627	(6,654)	(1.37)	5,289,314	5,247,513	41,801	0.80
15	UNIT COST (\$/TON)	56.47	49.73	6.74	13.55	48.01	45.13	2.88	6.38
16	AMOUNT (\$)	26,992,363	24,101,467	2,890,896	11.99	253,959,801	236,796,989	17,162,812	7.25
17	BURNED:								
18	UNITS (TONS)	503,414	503,619	(205)	(0.04)	5,201,667	5,174,803	26,864	0.52
19	UNIT COST (\$/TON)	55.37	48.67	6.70	13.77	47.14	44.16	2.98	6.75
20	AMOUNT (\$)	27,874,002	24,509,185	3,364,817	13.73	245,186,338	228,536,804	16,649,534	7.29
21	ENDING INVENTORY:								
22	UNITS (TONS)	418,360	643,819	(225,459)	(35.02)	418,360	643,819	(225,459)	(35.02)
23	UNIT COST (\$/TON)	53.98	50.94	3.04	5.97	53.98	50.94	3.04	5.97
24	AMOUNT (\$)	22,582,206	32,799,253	(10,217,047)	(31.15)	22,582,206	32,799,253	(10,217,047)	(31.15)
25	DAYS SUPPLY	21	33	(12)	(36.36)	21	33	(12)	(36.36)
26	COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)								
PURCHASES:									
27	UNITS (MMBTU)	1,051,059	1,498,373	(447,314)	(29.85)	16,146,868	18,023,614	(1,876,746)	(10.41)
28	UNIT COST (\$/MMBTU)	1.98	1.78	0.20	11.24	1.72	1.75	(0.03)	(1.71)
29	AMOUNT (\$)	2,078,615	2,665,078	(586,463)	(22.01)	27,790,358	31,480,910	(3,690,552)	(11.72)
30	BURNED:								
31	UNITS (MMBTU)	1,469,904	1,536,828	(66,924)	(4.35)	16,778,305	18,109,003	(1,330,698)	(7.35)
32	UNIT COST (\$/MMBTU)	1.85	1.78	0.07	3.93	1.71	1.74	(0.03)	(1.72)
33	AMOUNT (\$)	2,714,988	2,729,922	(14,934)	(0.55)	28,705,633	31,489,517	(2,783,884)	(8.84)
34	ENDING INVENTORY:								
35	UNITS (MMBTU)	879,013	1,588,399	(709,386)	(44.66)	879,013	1,588,399	(709,386)	(44.66)
36	UNIT COST (\$/MMBTU)	1.84	1.78	0.06	3.37	1.84	1.78	0.06	3.37
37	AMOUNT (\$)	1,616,870	2,821,945	(1,205,075)	(42.70)	1,616,870	2,821,945	(1,205,075)	(42.70)
38	DAYS SUPPLY	17	30	(13)	(43.33)	17	30	(13)	(43.33)
39	GAS (Reported on a MMBTU and \$ basis)								
PURCHASES:									
40	UNITS (MMBTU)	396,260	1,354,905	(958,645)	(70.75)	15,550,431	18,803,068	(3,252,637)	(17.30)
41	UNIT COST (\$/MMBTU)	15.70	9.86	5.84	59.23	10.41	8.69	1.72	19.79
42	AMOUNT (\$)	6,219,868	13,354,310	(7,134,442)	(53.42)	161,842,638	163,386,306	(1,543,668)	(0.94)
43	BURNED:								
44	UNITS (MMBTU)	426,555	1,354,905	(928,350)	(68.52)	15,294,123	18,803,068	(3,508,945)	(18.66)
45	UNIT COST (\$/MMBTU)	13.91	9.86	4.05	41.08	10.22	8.69	1.53	17.61
46	AMOUNT (\$)	5,932,545	13,354,310	(7,421,765)	(55.58)	156,367,744	163,386,306	(7,018,562)	(4.30)
47	ENDING INVENTORY:								
48	UNITS (MMBTU)	571,641	0	571,641	100.00	571,641	0	571,641	100.00
49	UNIT COST (\$/MMBTU)	13.79	#N/A	#N/A	100.00	13.79	0.00	13.79	#N/A
50	AMOUNT (\$)	7,882,393	0	7,882,393	100.00	7,882,393	0	7,882,393	100.00
51	OTHER - C.T. OIL								
PURCHASES:									
52	UNITS (BBL) *	0	0	0	#N/A	2,544	0	2,544	#N/A
53	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	81.84	#N/A	#N/A	#N/A
54	AMOUNT (\$)	0	0	0	#N/A	208,196	0	208,196	#N/A
55	BURNED:								
56	UNITS (BBL)	141	0	141	#N/A	1,840	0	1,840	#N/A
57	UNIT COST (\$/BBL)	55.44	#N/A	#N/A	#N/A	52.22	#N/A	#N/A	#N/A
58	AMOUNT (\$)	7,817	0	7,817	#N/A	96,085	0	96,085	#N/A
59	ENDING INVENTORY:								
60	UNITS (BBL)	5,307	5,292	15	0.28	5,307	5,292	15	0.28
61	UNIT COST (\$/BBL)	55.36	46.30	9.06	19.57	55.36	46.30	9.06	19.57
62	AMOUNT (\$)	293,791	244,999	48,792	19.92	293,791	244,999	48,792	19.92
63	DAYS SUPPLY	3	3	0	0.00				
64									

SCHEDULE A-7

PURCHASED POWER
 GULF POWER COMPANY
 (EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
 FOR THE MONTH OF: DECEMBER 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: DECEMBER 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		
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	41,406	0	0	0	4.76	4.76	1,970	
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0	
4	PhotoVoltaic Customers	0	0	0	0	#N/A	#N/A	0	
5	Santa Rosa Energy	0	0	0	0	#N/A	#N/A	0	
6	Solutia	92,000	0	0	0	7.78	7.78	7,156	
7	International Paper	10,000	0	0	0	6.92	6.92	692	
8	Chelco	0	0	0	0	#N/A	#N/A	144	
9	TOTAL	143,406	0	0	0	6.95	6.95	9,962	

PERIOD-TO-DATE									
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.	
						(A) FUEL COST	(B) TOTAL COST		
<i>ESTIMATED</i>									
1	Solutia	0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	1,634,383	0	0	0	4.45	4.45	72,711	
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0	
4	PhotoVoltaic Customers	0	0	0	0	#N/A	#N/A	1	
5	Santa Rosa Energy	1,103,000	0	0	0	3.44	3.44	37,965	
6	Solutia	11,352,000	0	0	0	5.30	5.30	602,074	
7	International Paper	230,000	0	0	0	5.37	5.37	12,349	
8	Chelco	300	0	0	0	322.00	322.00	966	
9	TOTAL	14,319,683	0	0	0	5.07	5.07	726,066	

10

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: DECEMBER 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	6,736,000	4.42	298,000	351,224,000	4.03	14,143,000
2	Unit Power Sales	3,865,000	3.91	151,000	31,576,000	4.05	1,278,000
3	Economy Energy	10,281,000	4.03	414,000	82,157,000	4.69	3,853,000
4	Other Purchases	<u>6,410,000</u>	3.96	<u>254,000</u>	<u>156,080,000</u>	4.72	<u>7,371,000</u>
5	TOTAL ESTIMATED PURCHASES	<u>27,292,000</u>	4.09	<u>1,117,000</u>	<u>621,037,000</u>	4.29	<u>26,645,000</u>
<i>ACTUAL</i>							
6	Southern Company Interchange	39,890,922	7.10	2,832,665	740,942,610	6.03	44,653,863
7	Non-Associated Companies	56,785,248	3.77	2,142,710	830,072,834	3.53	29,305,573
8	Alabama Electric Co-op	0	#N/A	0	6,758,000	4.03	272,247
9	Other Wheeled Energy	3,665,368	N/A	N/A	71,355,611	N/A	N/A
10	Other Transactions	50,853,764	N/A	21,262	436,226,030	N/A	137,103
11	Less: Flow-Thru Energy	<u>(61,655,600)</u>	2.49	<u>(1,534,973)</u>	<u>(688,112,005)</u>	1.87	<u>(12,886,343)</u>
12	TOTAL ACTUAL PURCHASES	<u>89,539,702</u>	3.87	<u>3,461,664</u>	<u>1,397,243,080</u>	4.40	<u>61,482,443</u>
13	Difference in Amount	62,247,702	(0.22)	2,344,664	776,206,080	0.11	34,837,443
14	Difference in Percent	228.08	(5.38)	209.91	124.99	2.56	130.75

2005 CAPACITY CONTRACTS
GULF POWER COMPANY

	(A) CONTRACT TYPE	(B) TERM Start End		(C) JAN		(D) FEB		(E) MAR		(F) APR		(G) MAY		(H) JUN		(I) SUBTOTAL
				MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	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	157.4	181,204	376.1	2,381,481	5,409,617.0
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	19.0	62,202	0	0	311,010.0
SUBTOTAL				\$ 1,588,727		\$ 576,758		\$ 741,918		\$ 188,337		\$ 243,406		\$ 2,381,481		\$ 5,720,627
B. CONFIDENTIAL CAPACITY CONTRACTS																
1 Confidential Contracts (Aggregate)	Other	Varies	Varies	Varies	(4,718)	Varies	(6,336)	Varies	(7,705)	Varies	(6,857)	Varies	(7,527)	Varies	(4,343)	(37,486)
SUBTOTAL				\$ (4,718)		\$ (6,336)		\$ (7,705)		\$ (6,857)		\$ (7,527)		\$ (4,343)		\$ (37,486)
TOTAL				\$ 1,584,009		\$ 570,422		\$ 734,213		\$ 181,480		\$ 235,879		2,377,138		\$ 5,683,141

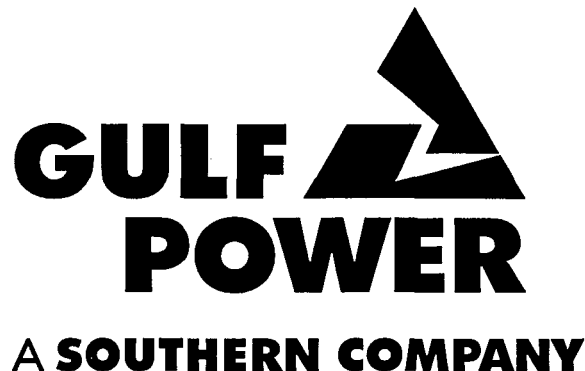
2005 CAPACITY CONTRACTS
GULF POWER COMPANY

	CONTRACT TYPE	TERM		(J)		(K)		(L)		(M)		(N)		(O)		(P)
		Start	End	JUL	\$	AUG	\$	SEP	\$	OCT	\$	NOV	\$	DEC	YTD	
A. CONTRACT/COUNTERPARTY																
1 Southern Intercompany Interchange	SES Opco	2/18/2000	5 Yr Notice	MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	\$
2 Solutia, Inc	QF	6/1/1996	5/31/2005	416	7,250,572	434.1	7,624,856	301	2,371,972	486.4	597,346	355.7	202,549	394.1	210,309	23,667,221
				0	0	0	0	0	0	0	0	0	0	0	0	311,010
SUBTOTAL					\$ 7,250,572		\$ 7,624,856		\$ 2,371,972		\$ 597,346		\$ 202,549		\$ 210,309	\$ 23,978,231
B. CONFIDENTIAL CAPACITY CONTRACTS																
1 Confidential Contracts (Aggregate)	Other	Varies	Varies	Varies	(5,726)	Varies	(3,204)	Varies	(6,369)	Varies	(13,491)	Varies	(5,062)	Varies	(6,764)	(40,616)
SUBTOTAL					\$ (5,726)		\$ (3,204)		\$ (6,369)		\$ (13,491)		\$ (5,062)		\$ (6,764)	\$ (78,102)
TOTAL					\$ 7,244,846		\$ 7,621,652		\$ 2,365,603		\$ 583,855		\$ 197,487		\$ 203,545	\$ 23,900,129

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 050001-EI

**MONTHLY FUEL FILING
REVISED SCHEDULE A-3 & A-4
FOR NOVEMBER 2005**



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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FUEL COST-NET GEN.(\$)								
1 LIGHTER OIL (B.L.)	82,939	58,999	23,940	40.58	819,040	574,638	244,402	42.53
2 COAL excluding Scherer	19,808,609	17,927,993	1,880,616	10.49	217,235,949	204,027,619	13,208,330	6.47
3 COAL at Scherer	2,309,663	2,640,795	(331,132)	(12.54)	25,990,646	28,759,595	(2,768,949)	(9.63)
4 GAS	17,713,426	12,582,567	5,130,859	40.78	151,357,698	151,870,831	(513,133)	(0.34)
5 GAS (B.L.)	284,871	20,950	263,921	1,259.77	696,947	329,681	367,266	111.40
6 OIL - C.T.	7,817	0	7,817	100.00	88,268	0	88,268	100.00
7 TOTAL (\$)	<u>40,207,325</u>	<u>33,231,304</u>	<u>6,976,021</u>	<u>20.99</u>	<u>396,188,548</u>	<u>385,562,364</u>	<u>10,626,184</u>	<u>2.76</u>
SYSTEM NET GEN. (MWH)								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	793,569	822,130	(28,561)	(3.47)	10,187,548	10,341,670	(154,122)	(1.49)
10 COAL at Scherer	132,772	143,700	(10,928)	(7.60)	1,490,460	1,609,530	(119,070)	(7.40)
11 GAS	189,106	192,770	(3,664)	(1.90)	2,055,938	2,642,700	(586,762)	(22.20)
12 OIL - C.T.	40	0	40	100.00	527	0	527	100.00
13 TOTAL (MWH)	<u>1,115,487</u>	<u>1,158,600</u>	<u>(43,113)</u>	<u>(3.72)</u>	<u>13,734,473</u>	<u>14,593,900</u>	<u>(859,427)</u>	<u>(5.89)</u>
UNITS OF FUEL BURNED								
14 LIGHTER OIL (BBL)	1,136	1,030	106	10.29	15,169	11,886	3,283	27.62
15 COAL (TONS) excluding Scherer	368,778	379,064	(10,286)	(2.71)	4,698,253	4,671,184	27,069	0.58
16 GAS (MCF)	1,357,339	1,326,520	30,819	2.32	14,316,664	17,448,163	(3,131,499)	(17.95)
17 OIL - C.T. (BBL)	141	0	141	100.00	1,699	0	1,699	100.00
BTU'S BURNED (MMBTU)								
18 COAL + GAS B.L. +OIL B.L.	9,713,907	10,019,703	(305,796)	(3.05)	122,454,465	123,241,299	(786,834)	(0.64)
19 GAS - Generation	1,396,391	1,363,779	32,612	2.39	14,793,193	17,924,331	(3,131,138)	(17.47)
20 OIL - C.T.	828	0	828	100.00	10,016	0	10,016	100.00
21 TOTAL (MMBTU)	<u>11,111,126</u>	<u>11,383,482</u>	<u>(272,356)</u>	<u>(2.39)</u>	<u>137,257,674</u>	<u>141,165,630</u>	<u>(3,907,956)</u>	<u>(2.77)</u>
GENERATION MIX (% MWH)								
22 LIGHTER OIL (B.L.)	0.00	#N/A	#N/A	#N/A	0.00	0.00	0.00	#N/A
23 COAL	83.05	83.36	(0.31)	(0.37)	85.03	81.89	3.14	3.83
24 GAS	16.95	16.64	0.31	1.86	14.97	18.11	(3.14)	(17.34)
25 OIL - C.T.	0.00	#N/A	#N/A	#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>
FUEL COST (\$)/ UNIT								
27 LIGHTER OIL (\$/BBL)	73.01	57.28	15.73	27.46	53.99	48.35	5.64	11.66
28 COAL (\$/TON) (1)	53.71	47.30	6.41	13.55	46.24	43.68	2.56	5.86
29 GAS (\$/MCF) (2)	13.19	9.37	3.82	40.77	10.61	8.60	2.01	23.37
30 OIL - C.T. (\$/BBL)	55.44	#N/A	#N/A	#N/A	51.95	#N/A	#N/A	#N/A
FUEL COST (\$)/ MMBTU								
31 COAL + GAS B.L. +OIL B.L.	2.31	2.06	0.25	12.14	2.00	1.90	0.10	5.26
32 GAS - Generation (2)	12.62	9.10	3.52	38.68	10.22	8.35	1.87	22.40
33 OIL - C.T.	9.44	#N/A	#N/A	#N/A	8.81	#N/A	#N/A	#N/A
34 TOTAL (\$/MMBTU)	<u>3.62</u>	<u>2.92</u>	<u>0.70</u>	<u>23.97</u>	<u>2.89</u>	<u>2.73</u>	<u>0.16</u>	<u>5.86</u>
BTU BURNED / KWH								
35 COAL + GAS B.L. +OIL B.L.	10,486	10,374	112	1.08	10,486	10,312	174	1.69
36 GAS - Generation (2)	7,519	7,309	210	2.87	7,215	6,990	225	3.22
37 OIL - C.T.	20,700	#N/A	#N/A	#N/A	19,006	#N/A	#N/A	#N/A
38 TOTAL (BTU/KWH)	<u>9,961</u>	<u>9,825</u>	<u>136</u>	<u>1.38</u>	<u>9,994</u>	<u>9,673</u>	<u>321</u>	<u>3.32</u>
FUEL COST (¢ / KWH)								
39 COAL + GAS B.L. +OIL B.L.	2.54	2.19	0.35	15.98	2.15	1.98	0.17	8.59
40 COAL at Scherer	1.74	1.84	(0.10)	(5.43)	1.74	1.79	(0.05)	(2.79)
41 GAS	9.37	6.53	2.84	43.49	7.36	5.75	1.61	28.00
42 OIL - C.T.	19.54	#N/A	#N/A	#N/A	16.75	#N/A	#N/A	#N/A
43 TOTAL (¢ / KWH)	<u>3.60</u>	<u>2.87</u>	<u>0.73</u>	<u>25.44</u>	<u>2.88</u>	<u>2.64</u>	<u>0.24</u>	<u>9.09</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: NOVEMBER 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	1,048	0	0	0.00	0.00
2								Gas-S	0	1,048	0	0		0.00
3	Crist 3	35.0	(179)	(0.7)	100.0	(0.7)	#N/A	Gas-G	0	1,048	0	0	0.00	0.00
4								Gas-S	0	1,048	0	0		0.00
5	Crist 4	78.0	45,699	81.4	100.0	81.4	10,806	Coal	21,494	11,487	493,806	1,213,107	2.65	56.44
6			0					Gas-G	0	1,048	0	0	#N/A	#N/A
7								Gas-S	0	1,048	0	0		#N/A
8								Oil-S	112	140,699	659	7,204		64.32
10	Crist 5	80.0	47,308	82.3	91.9	89.6	10,646	Coal	21,893	11,502	503,635	1,235,641	2.61	56.44
11			122					Gas-G	2,016	1,048	2,113	24,301	19.92	12.05
12								Gas-S	0	1,048	0	0		#N/A
13								Oil-S	124	140,699	734	8,018		64.66
15	Crist 6	302.0	21,389	9.8	21.6	45.5	12,164	Coal	11,377	11,434	260,167	642,101	3.00	56.44
16			0					Gas-G	0	1,048	0	0	0.00	#N/A
17								Gas-S	19,897	1,048	20,852	239,825		12.05
18								Oil-S	4	140,699	22	235		58.75
19	Crist 7	477.0	296,222	86.3	90.2	95.6	10,504	Coal	135,316	11,497	3,111,456	7,637,099	2.58	56.44
20			0					Gas-G	0	1,048	0	0	#N/A	#N/A
21								Gas-S	3,737	1,048	3,916	45,046		12.05
22								Oil-S	29	140,699	173	1,892		65.24
23	Scherer 3 (2)	211.0	132,772	87.4	90.3	96.8	10,002	Coal	N/A	8,503	1,327,989	2,309,663	1.74	#N/A
24								Oil-S	193	140,150	1,134	11,546		59.82
25	Scholz 1	46.0	19,719	59.5	100.0	59.5	12,097	Coal	10,042	11,877	238,540	709,976	3.60	70.70
26								Oil-S	12	140,061	73	1,001		83.42
27	2	46.0	15,777	47.6	83.5	57.0	12,483	Coal	8,277	11,897	196,944	585,187	3.71	70.70
28								Oil-S	8	140,061	45	625		78.13
29	Smith 1	162.0	69,577	59.7	62.0	96.2	10,243	Coal	31,358	11,363	712,647	1,524,009	2.19	48.60
30								Oil-S	634	139,528	3,716	50,812		80.15
31	2	189.0	104,381	76.7	78.0	98.3	10,354	Coal	47,217	11,445	1,080,797	2,294,746	2.20	48.60
32								Oil-S	18	139,528	106	1,448		80.44
33	3	531.0	185,777	48.6	94.4	51.5	7,505	Gas-G	1,331,689	1,047	1,394,278	17,592,635	9.47	13.21
34	A	40.0	40	0.1	100.0	0.1	20,700	Oil	141	139,528	828	7,817	19.54	55.44
35	Other Generation	0.0	3,386						0	0		96,490	2.85	#N/A
36	Daniel 1 (1)	257.0	(486)	(0.3)	0.0	0.0	#N/A	Coal	0	0	0	0	#N/A	#N/A
37								Oil-S	0	0	0	0		#N/A
38	Daniel 2 (1)	250.0	173,983	96.7	100.0	96.7	10,096	Coal	81,804	10,736	1,756,483	3,973,687	2.28	48.58
39								Oil-S	2	0	13	158		79.00
40	Total	2,728.0	1,115,487	56.8	55.7	102.0	9,991				11,111,126	40,214,269	3.61	

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 Daniel Railcar Track Deprec.	(6,944)	
Recoverable Fuel	40,207,325	3.60