

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
Pensacola, Florida 32520-0781

Tel 850.444.6231
Fax 850.444.6026
SDRITENO@southernco.com



February 27, 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 for the month of December 2005 are an original and ten copies of Forms 423-1 and 423-2. These forms are filed pursuant to Order No. 13220.

Sincerely,

Susan D. Ritenour

bh

Enclosures

cc w/attach: Florida Public Service Commission
James Breman
Office of Public Counsel

cc w/o attach: All Parties of Record

DOCUMENT NUMBER-DATE
01694 FEB 28 06
FPSC-COMMISSION CLERK

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

1. Reporting Month: DECEMBER Year: 2005

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: February 23, 2006

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	12/05	FO2	0.45	139125	178.88	77.931
2											
3											
4	DANIEL	PEPCO	MOBILE, AL	S	DANIEL	12/05	FO2	0.45	139554	1502.00	71.361
5											
6											
7											
8											
9											

*Gulf's 50% ownership of Daniel where applicable.

(use continuation sheet if necessary)

DOCUMENT NUMBER-DATE
01694 FEB 28 06
FPSC-COMMISSION CLERK

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

1. Reporting Month: DECEMBER Year: 2005
 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: February 23, 2006

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)	Transport Add'l changes (\$/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	12/05	FO2	178.88	77.931	13,940.37	-	13,940.37	77.931	-	77.931	-	-	-	77.931
2																	
3																	
4	DANIEL	PEPCO	DANIEL	12/05	FO2	1502.00	71.361	107,184.92	-	107,184.92	71.361	-	71.361	-	-	-	71.361
5																	
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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: DECEMBER Year: 2005
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: February 23, 2006

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: DECEMBER Year: 2005 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: Crist Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: February 23, 2006

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	INTEROCEAN	45	IM	999	S	RB	63,901.30	53.977	2.77	56.747	0.73	11,478	6.04	11.61
2	PEABODY COALTRADE	45	IM	999	S	RB	61,434.80	55.698	2.77	58.468	0.43	11,666	5.36	11.70
3	PEABODY COALTRADE	45	IM	999	S	RB	39,682.40	55.698	2.82	58.518	0.43	11,666	5.36	11.70
4	PEABODY COALTRADE	10	IL	165	C	RB	9,410.96	33.161	11.44	44.601	1.30	12,001	6.90	11.91
5	PEABODY COALTRADE	17	CO	107	C	RB	8,687.04	31.321	11.44	42.761	0.50	11,335	10.83	8.88
6	INTEROCEAN	45	IM	999	S	RB	25,046.60	56.957	2.77	59.727	0.56	11,409	6.70	11.94
7	INTEROCEAN	45	IM	999	S	RB	51,704.70	56.501	2.77	59.271	0.55	11,317	6.90	12.31
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | |
|---|---|
| 1. Reporting Month: <u>DECEMBER</u> Year: <u>2005</u> | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)- 444-6332</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| 3. Plant Name: <u>Crist Electric Generating Plant</u> | 6. Date Completed: <u>February 23, 2006</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	INTEROCEAN	45 IM 999	S	63,901.30	54.980	-	54.980	-	54.980	(1.043)	53.977
2	PEABODY COALTRADE	45 IM 999	S	61,434.80	55.820	-	55.820	-	55.820	(0.162)	55.698
3	PEABODY COALTRADE	45 IM 999	S	39,682.40	55.820	-	55.820	-	55.820	(0.162)	55.698
4	PEABODY COALTRADE	10 IL 165	C	9,410.96	32.260	-	32.260	-	32.260	0.901	33.161
5	PEABODY COALTRADE	17 CO 107	C	8,687.04	32.260	-	32.260	-	32.260	(0.939)	31.321
6	INTEROCEAN	45 IM 999	S	25,046.60	58.000	-	58.000	-	58.000	(1.443)	56.957
7	INTEROCEAN	45 IM 999	S	51,704.70	58.000	-	58.000	-	58.000	(1.899)	56.501
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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: DECEMBER Year: 2005
 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: February 23, 2006

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	INTEROCEAN	45	IM	999 MCDUFFIE TERMINAL	RB	63,901.30	53.977	-	-	-	2.77	-	-	-	2.77	56.747	
2	PEABODY COALTRADE	45	IM	999 MCDUFFIE TERMINAL	RB	61,434.80	55.698	-	-	-	2.77	-	-	-	2.77	58.468	
3	PEABODY COALTRADE	45	IM	999 ASD-BULK HANDLING	RB	39,682.40	55.698	-	-	-	2.82	-	-	-	2.82	58.518	
4	PEABODY COALTRADE	10	IL	165 COOK TERMINAL	RB	9,410.96	33.161	-	-	-	11.44	-	-	-	11.44	44.601	
5	PEABODY COALTRADE	17	CO	107 COOK TERMINAL	RB	8,687.04	31.321	-	-	-	11.44	-	-	-	11.44	42.761	
6	INTEROCEAN	45	IM	999 MCDUFFIE TERMINAL	RB	25,046.60	56.957	-	-	-	2.77	-	-	-	2.77	59.727	
7	INTEROCEAN	45	IM	999 MCDUFFIE TERMINAL	RB	51,704.70	56.501	-	-	-	2.77	-	-	-	2.77	59.271	
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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: DECEMBER Year: 2005
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: February 23, 2006

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

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

1. Reporting Month: DECEMBER Year: 2005 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: Smith Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: February 23, 2006

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	INTEROCEAN	45	IM	999	S	RB	24,940.20	53.977	4.23	58.207	0.73	11,478	6.04	11.61
2	PEABODY COALTRADE	45	IM	999	S	RB	24,398.90	55.698	4.23	59.928	0.43	11,666	5.36	11.70
3	PEABODY COALTRADE	45	IM	999	S	RB	15,776.80	55.698	4.28	59.978	0.43	11,666	5.36	11.70
4	PEABODY COALTRADE	10	IL	165	S	RB	7,742.80	33.161	12.89	46.051	1.30	12,001	6.90	11.91
5	PEABODY COALTRADE	17	CO	107	S	RB	7,147.20	31.321	12.89	44.211	0.50	11,335	10.83	8.88
6	INTEROCEAN	45	IM	999	S	RB	6,685.00	56.957	2.77	59.727	0.56	11,409	6.70	11.94
7	INTEROCEAN	45	IM	999	S	RB	13,608.70	56.501	2.77	59.271	0.55	11,317	6.90	12.31
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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: DECEMBER Year: 2005 | 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>Smith Electric Generating Plant</u> | 6. Date Completed: <u>February 23, 2006</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	INTEROCEAN	45	IM 999	S	24,940.20	54.980	-	54.980	-	54.980	(1.043)	53.977
2	PEABODY COALTRADE	45	IM 999	S	24,398.90	55.820	-	55.820	-	55.820	(0.162)	55.698
3	PEABODY COALTRADE	45	IM 999	S	15,776.80	55.820	-	55.820	-	55.820	(0.162)	55.698
4	PEABODY COALTRADE	10	IL 165	S	7,742.80	32.260	-	32.260	-	32.260	0.901	33.161
5	PEABODY COALTRADE	17	CO 107	S	7,147.20	32.260	-	32.260	-	32.260	(0.939)	31.321
6	INTEROCEAN	45	IM 999	S	6,685.00	58.000	-	58.000	-	58.000	(1.443)	56.957
7	INTEROCEAN	45	IM 999	S	13,608.70	58.000	-	58.000	-	58.000	(1.899)	56.501
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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: DECEMBER Year: 2005
 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: February 23, 2006

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Other Related Charges (\$/Ton)	Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	INTEROCEAN	45	IM 999 MCDUFFIE TERMINAL	RB	24,940.20	53.977	-	-	-	4.23	-	-	-	-	4.23	58.207	
2	PEABODY COALTRADE	45	IM 999 MCDUFFIE TERMINAL	RB	24,398.90	55.698	-	-	-	4.23	-	-	-	-	4.23	59.928	
3	PEABODY COALTRADE	45	IM 999 ASD-BULK HANDLING	RB	15,776.80	55.698	-	-	-	4.28	-	-	-	-	4.28	59.978	
4	PEABODY COALTRADE	10	IL 165 COOK TERMINAL	RB	7,742.80	33.161	-	-	-	12.89	-	-	-	-	12.89	46.051	
5	PEABODY COALTRADE	17	CO 107 COOK TERMINAL	RB	7,147.20	31.321	-	-	-	12.89	-	-	-	-	12.89	44.211	
6	INTEROCEAN	45	IM 999 MCDUFFIE TERMINAL	RB	6,685.00	56.957	-	-	-	2.77	-	-	-	-	2.77	59.727	
7	INTEROCEAN	45	IM 999 MCDUFFIE TERMINAL	RB	13,608.70	56.501	-	-	-	2.77	-	-	-	-	2.77	59.271	
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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: DECEMBER Year: 2005
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: February 23, 2006

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

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

1. Reporting Month: DECEMBER Year: 2005 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: February 23, 2006

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	ICG, LLC	8 KY 193	C	UR	9,302.95	50.849	18.63	69.479	1.56	12,143	11.68	6.62
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3												
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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: DECEMBER Year: 2005 | 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>Scholz Electric Generating Plant</u> | 6. | Date Completed: <u>February 23, 2006</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	ICG, LLC	8 KY 193	C	9,302.95	50.250	-	50.250	-	50.250	0.599	50.849
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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: DECEMBER Year: 2005
 2. Reporting Company: Gulf Power Company
 3. Plant Name: Scholz 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: February 23, 2006

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges				Other Related Charges (\$/Ton)	Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	ICG, LLC	8 KY 193	Typo, KY	UR	9,302.95	50.849	-	18.63	-	-	-	-	-	-	18.63	69.479	
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3																	
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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: DECEMBER Year: 2005
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: February 23, 2006

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

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

1. Reporting Month: DECEMBER Year: 2005 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: February 23, 2006

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)
1	CYPRUS 20 MILE	17	CO	107	C	UR	24,005.00	17.882	22.44	40.322	0.55	11,339	10.70	9.59
2	POWDER RIVER BASIN	19	WY	5	C	UR	48,220.00	10.968	23.84	34.808	0.20	8,821	4.60	27.13
3	CYPRUS 20 MILE	17	CO	107	S	UR	24,332.00	44.648	22.44	67.088	0.52	11,230	11.00	8.53
4	OXBOW CARBON	17	CO	51	S	UR	12,245.00	41.626	23.71	65.336	0.42	12,226	7.60	8.05
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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: DECEMBER Year: 2005 | 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: <u>Ms. J.P. Peters, Fuels Analyst</u>
<u>(850)- 444-6332</u> |
| 2. Reporting Company: <u>Gulf Power Company</u> | |
| 3. Plant Name: <u>Daniel Electric Generating Plant</u> | 5. Signature of Official Submitting Report: Jocelyn P. Peters |
| | 6. Date Completed: <u>February 23, 2006</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	CYPRUS 20 MILE	17	CO	107	C	24,005.00	14.940	-	14.940	-	14.940	-0.014	17.882
2	POWDER RIVER BASIN	19	WY	5	C	48,220.00	8.000	-	8.000	-	8.000	0.010	10.968
3	CYPRUS 20 MILE	17	CO	107	S	24,332.00	42.150	-	42.150	-	42.150	-0.446	44.648
4	OXBOW CARBON	17	CO	51	S	12,245.00	37.000	-	37.000	-	37.000	1.630	41.626
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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: DECEMBER Year: 2005 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: Daniel Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters
6. Date Completed: February 23, 2006

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	CYPRUS 20 MILE	17 CO	107 Foidel Creek Mine	UR	24,005.00	17.882	-	22.440	-	-	-	-	-	-	22.440	40.322
2	POWDER RIVER BASIN	19 WY	5 NAACO Junction, 1	UR	48,220.00	10.968	-	23.840	-	-	-	-	-	-	23.840	34.808
3	CYPRUS 20 MILE	17 CO	107 Foidel Creek Mine	UR	24,332.00	44.648	-	22.440	-	-	-	-	-	-	22.440	67.088
4	OXBOW CARBON	17 CO	51 Somerset, Co	UR	12,245.00	41.626	-	23.710	-	-	-	-	-	-	23.710	65.336
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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: DECEMBER Year: 2005
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: February 23, 2006

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

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

1. Reporting Month: DECEMBER Year: 2005

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: February 24, 2006

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	Brad Ladner	MACON, GA	S	SCHERER	Dec-05	FO2	0.5	138500	112.19	87.75
2											
3											
4											
5											
6											
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9											

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

(use continuation sheet if necessary)

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

1. Reporting Month: DECEMBER Year: 2005

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: February 24, 2006

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	Brad Ladner	SCHERER	Dec-05	FO2	112.19	87.75	9,844.59	-	-	87.75	-	87.75	-	-	-	87.75
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*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: DECEMBER Year: 2005 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: February 24, 2006

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 (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	KENNECOTT ENERG	19 WY 005	C	UR	151,083.88	8.068	20.770	28.84	0.43	8,681	5.39	28.00
2	KENNECOTT ENERG	19 WY 005	C	UR	32,734.83	9.276	20.810	30.09	0.25	8,854	5.10	26.11
3	KENNECOTT ENERG	19 WY 005	C	UR	67,987.72	9.635	20.790	30.43	0.22	8,824	5.39	26.27
4	ARCH COAL SALES	19 WY 005	C	UR	290,243.84	8.628	20.760	29.39	0.31	8,857	5.35	26.56
5	KENNECOTT ENERG	19 WY 005	C	UR	298,481.18	7.939	20.730	28.67	0.45	8,693	5.49	27.55
6	POWDER RIVER BAS	19 WY 005	C	UR	197,700.94	10.155	20.730	30.88	0.23	8,779	4.43	27.32
7	BUCKSKIN	19 WY 005	C	UR	17,748.35	7.158	20.780	27.94	0.31	8,169	5.11	30.21
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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: DECEMBER Year: 2005
 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: February 24, 2006

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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	KENNECOTT ENERG	19	WY	005	C	151,083.88	6.110	-	6.110	-	6.110	-0.013	8.068
2	KENNECOTT ENERG	19	WY	005	C	32,734.83	7.050	-	7.050	-	7.050	0.043	9.276
3	KENNECOTT ENERG	19	WY	005	C	67,987.72	7.500	-	7.500	-	7.500	0.020	9.635
4	ARCH COAL SALES	19	WY	005	C	290,243.84	6.350	-	6.350	-	6.350	0.041	8.628
5	KENNECOTT ENERG	19	WY	005	C	298,481.18	5.950	-	5.950	-	5.950	-0.005	7.939
6	POWDER RIVER BAS	19	WY	005	C	197,700.94	8.000	-	8.000	-	8.000	-0.019	10.155
7	BUCKSKIN	19	WY	005	C	17,748.35	6.000	-	6.000	-	6.000	-0.165	7.158
8													
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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: DECEMBER Year: 2005 | 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>Scherer Electric Generating Plant</u> | 6. Date Completed: <u>February 24, 2006</u> |

Line No.	Plant Name	Mine Location	Shipping Point	Transport Mode	Mmbtu	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges					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)	Trans-loading Rate (\$/Ton)	(i)					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	151,083.88	8.068	-	20.770	-	-	-	-	-	-	20.770	28.838	
2	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	32,734.83	9.276	-	20.810	-	-	-	-	-	-	20.810	30.086	
3	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	67,987.72	9.635	-	20.790	-	-	-	-	-	-	20.790	30.425	
4	ARCH COAL SALES	19 WY 005	Campbell Co. Wy	UR	290,243.84	8.628	-	20.760	-	-	-	-	-	-	20.760	29.388	
5	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	298,481.18	7.939	-	20.730	-	-	-	-	-	-	20.730	28.669	
6	POWDER RIVER BASI	19 WY 005	Campbell Co. Wy	UR	197,700.94	10.155	-	20.730	-	-	-	-	-	-	20.730	30.885	
7	BUCKSKIN	19 WY 005	Campbell Co. Wy	UR	17,748.35	7.158	-	20.780	-	-	-	-	-	-	20.780	27.938	
8																	
9																	
10																	
11																	

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

(use continuation sheet if necessary)