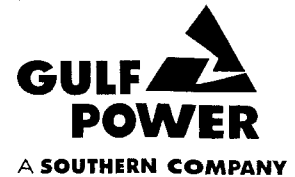


Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

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Tel 850.444.6231
Fax 850.444.6026
SDRITENO@southernco.com



June 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 each of:

1. Revised Schedule A-2 of Gulf's January 2006 filing which was mailed on February 17, 2006;
2. Revised Schedule A-2 of Gulf's February 2006 filing which was mailed on March 17, 2006;
3. Revised Schedule A-2 of Gulf's March 2006 filing which was mailed on April 21, 2006; and
4. Revised Schedule A-2 of Gulf's April 2006 filing which was mailed on May 19, 2006.

Sincerely,

Susan D. Ritenour (u)

bh

Enclosures

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

DOCUMENT NUMBER-DATE

05317 JUN 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 U. S. Mail this 19th day of June, 2006, on the following:

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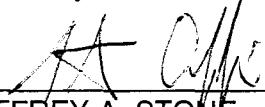
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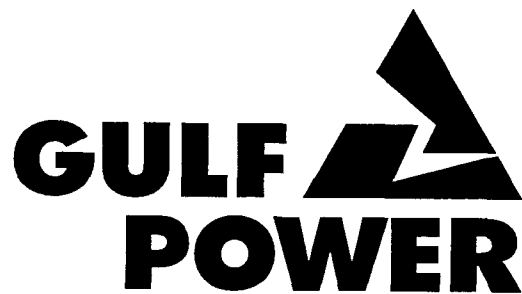
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Attorneys for Gulf Power Company

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 060001-EI

**MONTHLY FUEL FILING
REVISED SCHEDULE A-2 FOR
JANUARY - APRIL 2006**



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

05317 JUN 20 06

FPSC-COMMISSION CLERK

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
A. Fuel Cost & Net Power Transactions								
1 Fuel Cost of System Net Generation	38,974,329.66	41,430,005	(2,455,675.34)	(5.93)	38,974,329.66	41,430,005	(2,455,675.34)	(5.93)
1a Other Generation	116,654.62	171,543	(54,888.38)	(32.00)	116,654.62	171,543	(54,888.38)	(32.00)
2 Fuel Cost of Power Sold	(22,316,685.45)	(15,603,000)	(6,713,685.45)	43.03	(22,316,685.45)	(15,603,000)	(6,713,685.45)	43.03
3 Fuel Cost - Purchased Power	1,971,822.39	2,154,000	(182,177.61)	(8.46)	1,971,822.39	2,154,000	(182,177.61)	(8.46)
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	108,228.00	0	108,228.00	100.00	108,228.00	0	108,228.00	#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	5,749.92	2,757	2,992.92	108.56	5,749.92	2,757	2,992.92	108.56
6 Hedging Settlement Cost	52,040.00	0	52,040.00	(100.00)	52,040.00	0	52,040.00	(100.00)
7 Total Fuel & Net Power Transactions	18,912,139.14	28,155,305	(9,243,166)	(32.83)	18,912,139.14	28,155,305	(9,243,166)	(32.83)
8 Adjustments To Fuel Cost	14,494.66	0	14,494.66	#N/A	14,494.66	0	14,494.66	#N/A
9 Adj. Total Fuel & Net Power Transactions	18,926,633.80	28,155,305	(9,228,671.20)	(32.78)	18,926,633.80	28,155,305	(9,228,671.20)	(32.78)
B. KWH Sales								
1 Jurisdictional Sales	797,243,682	900,177,000	(102,933,318)	(11.43)	797,243,682	900,177,000	(102,933,318)	(11.43)
2 Non-Jurisdictional Sales	30,320,646	33,350,000	(3,029,354)	(9.08)	30,320,646	33,350,000	(3,029,354)	(9.08)
3 Total Territorial Sales	827,564,328	933,527,000	(105,962,672)	(11.35)	827,564,328	933,527,000	(105,962,672)	(11.35)
4 Juris. Sales as % of Total Terr. Sales	96.3362	96.4275	(0.0913)	(0.09)	96.3362	96.4275	(0.0913)	(0.09)

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

0.00

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2006

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<u>C. True-up Calculation</u>								
1 Jurisdictional Fuel Revenue	24,791,148.16	27,669,522	(2,878,373.84)	(10.40)	24,791,148.16	27,669,522	(2,878,373.84)	(10.40)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(955,051.42)	(955,051)	(0.42)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(36,805.83)	(36,806)	0.17	0.00
3 Juris. Fuel Revenue Applicable to Period	<u>23,799,290.91</u>	<u>26,677,665</u>	<u>(2,878,374.09)</u>	(10.79)	<u>23,799,290.91</u>	<u>26,677,665</u>	<u>(2,878,374.09)</u>	(10.79)
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	18,926,633.80	28,155,305	(9,228,671.20)	(32.78)	18,926,633.80	28,155,305	(9,228,671.20)	(32.78)
5 Juris. Sales % of Total KWH Sales (Line B4)	<u>96.3362</u>	<u>96.4275</u>	<u>(0.0913)</u>	(0.09)	<u>96.3362</u>	<u>96.4275</u>	<u>(0.0913)</u>	(0.09)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	<u>18,245,963.03</u>	<u>27,168,461</u>	<u>(8,922,497.97)</u>	(32.84)	<u>18,245,963.03</u>	<u>27,168,461</u>	<u>(8,922,497.97)</u>	(32.84)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	5,553,327.88	(490,796)	6,044,123.88	(1,231.49)	5,553,327.88	(490,796)	6,044,123.88	(1,231.49)
8 Interest Provision for the Month	(104,184.98)	(41,220)	(62,964.98)	152.75	(104,184.98)	(41,220)	(62,964.98)	152.75
9 Beginning True-Up & Interest Provision*	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
10 True-Up Collected / (Refunded)	<u>955,051.42</u>	<u>955,051</u>	<u>0.42</u>	0.00	<u>955,051.42</u>	<u>955,051</u>	<u>0.42</u>	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (7+C8+C9+C10)	<u>(25,230,540.41)</u>	<u>(11,037,582)</u>	<u>(14,192,958.41)</u>	128.59	<u>(25,230,540.41)</u>	<u>(11,037,582)</u>	<u>(14,192,958.41)</u>	128.59

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: JANUARY 2006**

CURRENT MONTH

		\$			
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
<i>D. Interest Provision</i>					
1	Beginning True-Up Amount (C9)	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(25,126,355.43)	(10,996,362)	(14,129,993.43)	128.50
3	Total of Beginning & Ending True-Up Amts.	(56,761,090.16)	(22,456,979)	(34,304,111.16)	152.75
4	Average True-Up Amount	(28,380,545.08)	(11,228,490)	(17,152,055.08)	152.75
5	Interest Rate -				
	1st Day of Reporting Business Month	4.30	4.30	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	4.51	4.51	0.0000	
7	Total (D5+D6)	8.81	8.81	0.0000	
8	Annual Average Interest Rate	4.41	4.41	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.3671	0.3671	0.0000	
10	Interest Provision (D4*D9)	(104,184.98)	(41,220)	(62,964.98)	152.75
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

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**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
A. Fuel Cost & Net Power Transactions								
1 Fuel Cost of System Net Generation	39,342,626.00	37,449,868	1,892,758.00	5.05	78,316,955.66	78,879,873	(562,917.34)	(0.71)
1a Other Generation	93,019.02	155,048	(62,028.98)	(40.01)	209,673.64	326,591	(116,917.36)	(35.80)
2 Fuel Cost of Power Sold	(20,563,488.02)	(14,120,000)	(6,443,488.02)	45.63	(42,880,173.47)	(29,723,000)	(13,157,173.47)	44.27
3 Fuel Cost - Purchased Power	1,765,354.67	1,413,000	352,354.67	24.94	3,737,177.06	3,567,000	170,177.06	4.77
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	57,627.00	0	57,627.00	100.00	165,855.00	0	165,855.00	#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	6,743.47	2,757	3,986.47	144.59	12,493.39	5,514	6,979.39	126.58
6 Hedging Settlement Cost	894,967.00	0	894,967.00	(100.00)	947,007.00	0	947,007.00	(100.00)
7 Total Fuel & Net Power Transactions	21,596,849.14	24,900,673	(3,303,824)	(13.27)	40,508,988.28	53,055,978	(12,546,990)	(23.65)
8 Adjustments To Fuel Cost	16,135.10	0	16,135.10	#N/A	30,629.76	0	30,629.76	#N/A
9 Adj. Total Fuel & Net Power Transactions	21,612,984.24	24,900,673	(3,287,688.76)	(13.20)	40,539,618.04	53,055,978	(12,516,359.96)	(23.59)
B. KWH Sales								
1 Jurisdictional Sales	789,781,799	785,951,000	3,830,799	0.49	1,587,025,481	1,686,128,000	(99,102,519)	(5.88)
2 Non-Jurisdictional Sales	29,482,516	26,859,000	2,623,516	9.77	59,803,162	60,209,000	(405,838)	(0.67)
3 Total Territorial Sales	819,264,315	812,810,000	6,454,315	0.79	1,646,828,643	1,746,337,000	(99,508,357)	(5.70)
4 Juris. Sales as % of Total Terr. Sales	96.4013	96.6955	(0.2942)	(0.30)	96.3686	96.5523	(0.1837)	(0.19)

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

CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2006

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	24,215,128.67	24,158,459	56,669.67	0.23	49,006,276.83	51,827,981	(2,821,704.17)	(5.44)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(1,910,102.84)	(1,910,102)	(0.84)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(73,611.66)	(73,612)	0.34	0.00
3 Juris. Fuel Revenue Applicable to Period	<u>23,223,271.42</u>	<u>23,166,602</u>	<u>56,669.42</u>	0.24	<u>47,022,562.33</u>	<u>49,844,267</u>	<u>(2,821,704.67)</u>	(5.66)
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	21,612,984.24	24,900,673	(3,287,688.76)	(13.20)	40,539,618.04	53,055,978	(12,516,359.96)	(23.59)
5 Juris. Sales % of Total KWH Sales (Line B4)	<u>96.4013</u>	<u>96.6955</u>	<u>(0.2942)</u>	(0.30)	<u>96.3686</u>	<u>96.5523</u>	<u>(0.1837)</u>	(0.19)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	<u>20,849,782.41</u>	<u>24,094,685</u>	<u>(3,244,902.59)</u>	(13.47)	<u>39,095,745.44</u>	<u>51,263,146</u>	<u>(12,167,400.56)</u>	(23.74)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	2,373,489.01	(928,083)	3,301,572.01	(355.74)	7,926,816.89	(1,418,879)	9,345,695.89	(658.67)
8 Interest Provision for the Month	(88,774.14)	(41,528)	(47,246.14)	113.77	(192,959.12)	(82,748)	(110,211.12)	133.19
9 Beginning True-Up & Interest Provision*	(25,230,540.41)	(11,037,582)	(14,192,958.41)	128.59	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
10 True-Up Collected / (Refunded)	<u>955,051.42</u>	<u>955,051</u>	<u>0.42</u>	0.00	<u>1,910,102.84</u>	<u>1,910,102</u>	<u>0.84</u>	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (7+C8+C9+C10)	<u>(21,990,774.12)</u>	<u>(11,052,142)</u>	<u>(10,938,632.12)</u>	98.97	<u>(21,990,774.12)</u>	<u>(11,052,142)</u>	<u>(10,938,632.12)</u>	98.97

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: FEBRUARY 2006**

		CURRENT MONTH			
		\$			
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(25,230,540.41)	(11,037,582)	(14,192,958.41)	128.59
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(21,901,999.98)	(11,010,614)	(10,891,385.98)	98.92
3	Total of Beginning & Ending True-Up Amts.	(47,132,540.39)	(22,048,196)	(25,084,344.39)	113.77
4	Average True-Up Amount	(23,566,270.20)	(11,024,098)	(12,542,172.20)	113.77
5	Interest Rate -				
	1st Day of Reporting Business Month	4.51	4.51	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	4.53	4.53	0.0000	
7	Total (D5+D6)	9.04	9.04	0.0000	
8	Annual Average Interest Rate	4.52	4.52	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.3767	0.3767	0.0000	
10	Interest Provision (D4*D9)	(88,774.14)	(41,528)	(47,246.14)	113.77
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MARCH 2006**

	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	37,773,180.50	38,412,829	(639,648.50)	(1.67)	116,090,136.16	117,292,702	(1,202,565.84)	(1.03)	
1a Other Generation	101,895.64	171,543	(69,647.36)	(40.60)	311,569.28	498,134	(186,564.72)	(37.45)	
2 Fuel Cost of Power Sold	(15,484,324.29)	(15,338,000)	(146,324.29)	0.95	(58,364,497.76)	(45,061,000)	(13,303,497.76)	29.52	
3 Fuel Cost - Purchased Power	1,992,181.76	2,531,000	(538,818.24)	(21.29)	5,729,358.82	6,098,000	(368,641.18)	(6.05)	
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	14,293.00	0	14,293.00	100.00	180,148.00	0	180,148.00	#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	10,508.08	2,757	7,751.08	281.14	23,001.47	8,271	14,730.47	178.10	
6 Hedging Settlement Cost	2,369,750.00	0	2,369,750.00	(100.00)	3,316,757.00	0	3,316,757.00	(100.00)	
7 Total Fuel & Net Power Transactions	26,777,484.69	25,780,129	997,356	3.87	67,286,472.97	78,836,107	(11,549,634)	(14.65)	
8 Adjustments To Fuel Cost	5,464.21	0	5,464.21	#N/A	36,093.97	0	36,093.97	#N/A	
9 Adj. Total Fuel & Net Power Transactions	26,782,948.90	25,780,129	1,002,819.90	3.89	67,322,566.94	78,836,107	(11,513,540.06)	(14.60)	
B. KWH Sales									
1 Jurisdictional Sales	758,446,703	794,152,000	(35,705,297)	(4.50)	2,345,472,184	2,480,280,000	(134,807,816)	(5.44)	
2 Non-Jurisdictional Sales	28,292,835	28,355,000	(62,165)	(0.22)	88,095,997	88,564,000	(468,003)	(0.53)	
3 Total Territorial Sales	786,739,538	822,507,000	(35,767,462)	(4.35)	2,433,568,181	2,568,844,000	(135,275,819)	(5.27)	
4 Juris. Sales as % of Total Terr. Sales	96.4038	96.5526	(0.1488)	(0.15)	96.3800	96.5524	(0.1724)	(0.18)	

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

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MARCH 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	23,245,847.44	24,410,540	(1,164,692.56)	(4.77)	72,252,124.27	76,238,521	(3,986,396.73)	(5.23)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(2,865,154.26)	(2,865,153)	(1.26)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(110,417.49)	(110,418)	0.51	0.00
3 Juris. Fuel Revenue Applicable to Period	22,253,990.19	23,418,683	(1,164,692.81)	(4.97)	69,276,552.52	73,262,950	(3,986,397.48)	(5.44)
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	26,782,948.90	25,780,129	1,002,819.90	3.89	67,322,566.94	78,836,107	(11,513,540.06)	(14.60)
5 Juris. Sales % of Total KWH Sales (Line B4)	96.4038	96.5526	(0.1488)	(0.15)	96.3800	96.5524	(0.1724)	(0.18)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	25,837,854.34	24,908,809	929,045.34	3.73	64,933,599.78	76,171,955	(11,238,355.22)	(14.75)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(3,583,864.15)	(1,490,126)	(2,093,738.15)	140.51	4,342,952.74	(2,909,005)	7,251,957.74	(249.29)
8 Interest Provision for the Month	(90,400.80)	(43,909)	(46,491.80)	105.88	(283,359.92)	(126,657)	(156,702.92)	123.72
9 Beginning True-Up & Interest Provision*	(21,990,774.12)	(11,052,142)	(10,938,632.12)	98.97	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
10 True-Up Collected / (Refunded) End of Period - Total Net True-Up, Before	955,051.42	955,051	0.42	0.00	2,865,154.26	2,865,153	1.26	0.00
11 Adjustment (7+C8+C9+C10)	(24,709,987.65)	(11,631,126)	(13,078,861.65)	112.45	(24,709,987.65)	(11,631,126)	(13,078,861.65)	112.45

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MARCH 2006**

		CURRENT MONTH			
		\$			
		ACTUAL	ESTIMATED	AMOUNT (\$)	%
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(21,990,774.12)	(11,052,142)	(10,938,632.12)	98.97
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(24,619,586.85)	(11,587,217)	(13,032,369.85)	112.47
3	Total of Beginning & Ending True-Up Amts.	(46,610,360.97)	(22,639,359)	(23,971,001.97)	105.88
4	Average True-Up Amount	(23,305,180.49)	(11,319,680)	(11,985,500.49)	105.88
5	Interest Rate -				
	1st Day of Reporting Business Month	4.53	4.53	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	4.78	4.78	0.0000	
7	Total (D5+D6)	9.31	9.31	0.0000	
8	Annual Average Interest Rate	4.66	4.66	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.3879	0.3879	0.0000	
10	Interest Provision (D4*D9)	(90,400.80)	(43,909)	(46,491.80)	105.88
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

	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	30,512,500.65	28,739,230	1,773,270.65	6.17	146,602,636.81	146,031,932	570,704.81	0.39	
1a Other Generation	97,770.93	166,145	(68,374.07)	(41.15)	409,340.21	664,279	(254,938.79)	(38.38)	
2 Fuel Cost of Power Sold	(5,447,391.57)	(8,409,000)	2,961,608.43	(35.22)	(63,811,889.33)	(53,470,000)	(10,341,889.33)	19.34	
3 Fuel Cost - Purchased Power	5,741,931.85	3,165,000	2,576,931.85	81.42	11,471,290.67	9,263,000	2,208,290.67	23.84	
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	10,247.00	0	10,247.00	100.00	190,395.00	0	190,395.00	#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	6,646.98	2,757	3,889.98	141.09	29,648.45	11,028	18,620.45	168.85	
6 Hedging Settlement Cost	976,400.00	0	976,400.00	(100.00)	4,293,157.00	0	4,293,157.00	(100.00)	
7 Total Fuel & Net Power Transactions	31,898,105.84	23,664,132	8,233,974	34.80	99,184,578.81	102,500,239	(3,315,660)	(3.23)	
8 Adjustments To Fuel Cost	(23,307.02)	0	(23,307.02)	#N/A	12,786.95	0	12,786.95	#N/A	
9 Adj. Total Fuel & Net Power Transactions	31,874,798.82	23,664,132	8,210,666.82	34.70	99,197,365.76	102,500,239	(3,302,873.24)	(3.22)	
B. KWH Sales									
1 Jurisdictional Sales	845,425,417	806,837,000	38,588,417	4.78	3,190,897,601	3,287,117,000	(96,219,399)	(2.93)	
2 Non-Jurisdictional Sales	29,767,311	27,013,000	2,754,311	10.20	117,863,308	115,577,000	2,286,308	1.98	
3 Total Territorial Sales	875,192,728	833,850,000	41,342,728	4.96	3,308,760,909	3,402,694,000	(93,933,091)	(2.76)	
4 Juris. Sales as % of Total Terr. Sales	96.5988	96.7604	(0.1616)	(0.17)	96.4378	96.6034	(0.1656)	(0.17)	

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 2006

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
C. True-up Calculation								
1 Jurisdictional Fuel Revenue	25,934,029.19	24,800,450	1,133,579.19	4.57	98,186,153.46	101,038,971	(2,852,817.54)	(2.82)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(3,820,205.68)	(3,820,204)	(1.68)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(147,223.32)	(147,224)	0.68	0.00
3 Juris. Fuel Revenue Applicable to Period	24,942,171.94	23,808,593	1,133,578.94	4.76	94,218,724.46	97,071,543	(2,852,818.54)	(2.94)
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	31,874,798.82	23,664,132	8,210,666.82	34.70	99,197,365.76	102,500,239	(3,302,873.24)	(3.22)
5 Juris. Sales % of Total KWH Sales (Line B4)	96.5988	96.7604	(0.1616)	(0.17)	96.4378	96.6034	(0.1656)	(0.17)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	30,812,226.63	22,913,537	7,898,689.63	34.47	95,745,826.41	99,085,492	(3,339,665.59)	(3.37)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(5,870,054.69)	895,056	(6,765,110.69)	(755.83)	(1,527,101.95)	(2,013,949)	486,847.05	(24.17)
8 Interest Provision for the Month	(110,245.67)	(43,445)	(66,800.67)	153.76	(393,605.59)	(170,102)	(223,503.59)	131.39
9 Beginning True-Up & Interest Provision*	(24,709,987.65)	(11,631,126)	(13,078,861.65)	112.45	(31,634,734.73)	(11,460,617)	(20,174,117.73)	176.03
10 True-Up Collected / (Refunded)	955,051.42	955,051	0.42	0.00	3,820,205.68	3,820,204	1.68	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (7+C8+C9+C10)	(29,735,236.59)	(9,824,464)	(19,910,772.59)	202.67	(29,735,236.59)	(9,824,464)	(19,910,772.59)	202.67

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: APRIL 2006**

CURRENT MONTH				
	ACTUAL	ESTIMATED	AMOUNT (\$)	%
D. <i>Interest Provision</i>				
1 Beginning True-Up Amount (C9)	(24,709,987.65)	(11,631,126)	(13,078,861.65)	112.45
2 Ending True-Up Amount				
Before Interest (C7+C9+C10)	(29,624,990.92)	(9,781,019)	(19,843,971.92)	202.88
3 Total of Beginning & Ending True-Up Amts.	(54,334,978.57)	(21,412,145)	(32,922,833.57)	153.76
4 Average True-Up Amount	(27,167,489.29)	(10,706,073)	(16,461,416.29)	153.76
5 Interest Rate -				
1st Day of Reporting Business Month	4.78	4.78	0.0000	
6 Interest Rate -				
1st Day of Subsequent Business Month	4.96	4.96	0.0000	
7 Total (D5+D6)	9.74	9.74	0.0000	
8 Annual Average Interest Rate	4.87	4.87	0.0000	
9 Monthly Average Interest Rate (D8/12)	0.4058	0.4058	0.0000	
10 Interest Provision (D4*D9)	(110,245.67)	(43,445)	(66,800.67)	153.76
Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		