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November 17, 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-El are an original and ten (10) copies of the following for the month of October 2006 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

Sincerely,

CMP _____

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Enclosures

cc w/enclosure:

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

DOCUMENT NUMBER-DATE

10619 NOV 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 17th day of November, 2006, on the following:

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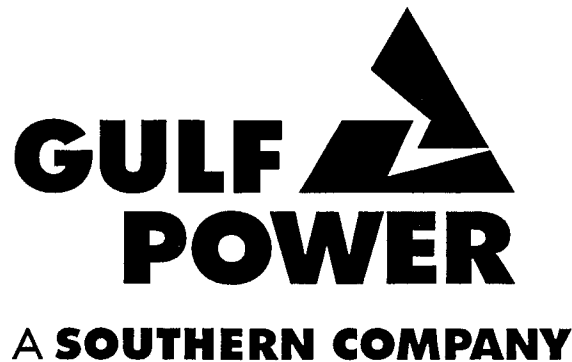
Attorneys for Gulf Power Company

ORIGINAL

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 060001-EI

**MONTHLY FUEL FILING
OCTOBER 2006**



DOCUMENT NUMBER-DATE
10619 NOV 20 06
FPSC-COMMISSION CLERK

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
OCTOBER 2006
CURRENT MONTH**

	<u>DOLLARS</u>				<u>KWH</u>				<u>CENTS/KWH</u>			
	<u>ACTUAL</u>	<u>EST'd</u>	<u>DIFFERENCE</u>		<u>ACTUAL</u>	<u>EST'd</u>	<u>DIFFERENCE</u>		<u>ACTUAL</u>	<u>EST'd</u>	<u>DIFFERENCE</u>	
			<u>AMT</u>	<u>%</u>			<u>AMT</u>	<u>%</u>			<u>AMT</u>	<u>%</u>
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	41,620,128	37,885,723	3,734,405	9.86	1,306,615,000	1,234,630,000	71,985,000	5.83	3.1853	3.0686	0.12	3.80
2 Hedging Settlement Costs	1,515,633	0	1,515,633	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	7,399	8,059	(660)	(8.19)	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) **	(19,602)	0	(19,602)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	43,123,558	37,893,782	5,229,776	13.80	1,306,615,000	1,234,630,000	71,985,000	5.83	3.3004	3.0692	0.23	7.53
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)	905,189	2,304,000	(1,398,811)	(60.71)	61,330,187	51,237,000	10,093,187	19.70	1.4759	4.4968	(3.02)	(67.18)
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)	13,918	0	13,918	0.60	374,000	0	374,000	#N/A	3.7214	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	919,107	2,304,000	(1,384,893)	(60.11)	61,704,187	51,237,000	10,467,187	20.43	1.4895	4.4968	(3.01)	(66.88)
14 Total Available MWH (Line 6 + Line 13)	44,042,665	40,197,782	3,844,883	9.56	1,368,319,187	1,285,867,000	82,452,187	6.41				
15 Fuel Cost of Economy Sales (A6)	(781,467)	(729,000)	(52,467)	(7.20)	(21,924,273)	(18,404,000)	(3,520,273)	(19.13)	(3.5644)	(3.9611)	0.40	10.01
16 Gain on Economy Sales (A6)	(239,967)	(122,000)	(117,967)	(96.69)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(1,073,683)	(969,000)	(104,683)	(10.80)	(39,077,479)	(30,214,000)	(8,863,479)	(29.34)	(2.7476)	(3.2071)	0.46	14.33
18 Fuel Cost of Other Power Sales (A6)	(9,186,103)	(10,365,000)	1,178,897	11.37	(327,978,999)	(298,164,000)	(29,814,999)	(10.00)	(2.8008)	(3.4763)	0.68	19.43
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(11,281,220)	(12,185,000)	903,780	7.42	(388,980,751)	(346,782,000)	(42,198,751)	(12.17)	(2.9002)	(3.5137)	0.61	17.46
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)	32,761,445	28,012,782	4,748,663	16.95	979,338,436	939,085,000	40,253,436	4.29	3.3453	2.983	0.36	12.15
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 *	58,962	50,890	8,072	15.86	1,762,523	1,706,000	56,523	3.31	3.3453	2.9830	0.36	12.15
24 T & D Losses *	2,328,709	1,438,492	890,217	61.89	69,611,366	48,223,000	21,388,366	44.35	3.3453	2.9830	0.36	12.15
25 TERRITORIAL KWH SALES	32,761,445	28,012,782	4,748,663	16.95	907,964,547	889,156,000	18,808,547	2.12	3.6082	3.1505	0.46	14.53
26 Wholesale KWH Sales	1,112,218	999,664	112,554	11.26	30,824,549	31,730,000	(905,451)	(2.85)	3.6082	3.1505	0.46	14.53
27 Jurisdictional KWH Sales	31,649,227	27,013,118	4,636,109	17.16	877,139,998	857,426,000	19,713,998	2.30	3.6082	3.1505	0.46	14.53
27a Jurisdictional Loss Multiplier	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	31,671,381	27,032,027	4,639,354	17.16	877,139,998	857,426,000	19,713,998	2.30	3.6108	3.1527	0.46	14.53
29 TRUE-UP	955,051	955,051	0	0.00	877,139,998	857,426,000	19,713,998	2.30	0.1089	0.1114	(0.00)	(2.24)
30 TOTAL JURISDICTIONAL FUEL COST	32,626,432	27,987,078	4,639,354	16.58	877,139,998	857,426,000	19,713,998	2.30	3.7197	3.2641	0.46	13.96
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.7224	3.2665	0.46	13.96
33 GPIF Reward / (Penalty)	36,832	36,832	(0)	0.00	877,139,998	857,426,000	19,713,998	2.30	0.0042	0.0043	(0.00)	(2.33)
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.7266	3.2708	0.46	13.94
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.727	3.271		

* Included for Informational Purposes Only

**(Gain)/Loss on sales of natural gas and costs of contract dispute litigation.

SCHEDULE A1a

**GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF: OCTOBER 2006**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$41,620,128
2	Fuel Related Transactions		0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-8	(19,602)
4	Hedging Settlement Costs	Schedule A-2, Line A-6	1,515,633
5	Hedging Support Costs	Schedule A-2, Line A-5	7,399
6	Fuel Cost of Purchased Power	Schedule A-7	0
7	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 11	905,189
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	13,918
10	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Total Line	<u>(11,281,220)</u>
11	Total Fuel and Net Power Transactions		<u>\$ 32,761,445</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
OCTOBER 2006
PERIOD TO DATE**

	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)	426,897,938	426,764,656	133,282	0.03	13,827,979,000	14,527,160,000	(699,181,000)	(4.81)	3.0872	2.9377	0.15	5.09
2 Hedging Settlement Costs	16,835,058	0	16,835,058	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Hedging Support Costs	84,470	48,778	35,692	73.17	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) **	(593,556)	0	(593,556)	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
6 TOTAL COST OF GENERATED POWER	443,223,910	426,813,434	16,410,476	3.84	13,827,979,000	14,527,160,000	(699,181,000)	(4.81)	3.2053	2.9380	0.27	9.10
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)	29,143,046	21,246,000	7,897,046	37.17	1,099,912,160	460,720,000	639,192,160	138.74	2.6496	4.6115	(1.96)	(42.54)
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)	437,309	0	437,309	#N/A	7,509,727	0	7,509,727	#N/A	5.8232	#N/A	#N/A	#N/A
13 TOTAL COST OF PURCHASED POWER	29,580,355	21,246,000	8,334,355	39.23	1,107,421,887	460,720,000	646,701,887	140.37	2.6711	4.6115	(1.94)	(42.08)
14 Total Available MWH (Line 6 + Line 13)	472,804,265	448,059,434	24,744,831	5.52	14,935,400,887	14,987,880,000	(52,479,113)	(0.35)				
15 Fuel Cost of Economy Sales (A6)	(6,628,989)	(12,047,000)	5,418,011	44.97	(146,574,082)	(244,215,000)	97,640,918	39.98	(4.5226)	(4.9329)	0.41	8.32
16 Gain on Economy Sales (A6)	(1,944,552)	(2,412,000)	467,448	19.38	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
17 Fuel Cost of Unit Power Sales (A6)	(27,667,059)	(28,500,000)	832,941	2.92	(1,238,351,517)	(1,263,922,000)	25,570,483	2.02	(2.2342)	(2.2549)	0.02	0.92
18 Fuel Cost of Other Power Sales (A6)	(84,009,318)	(102,887,000)	18,877,682	18.35	(2,777,041,483)	(2,840,843,000)	63,801,517	2.25	(3.0251)	(3.6217)	0.60	16.47
19 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 15 + 16 + 17 + 18)	(120,249,918)	(145,846,000)	25,596,082	17.55	(4,161,967,082)	(4,348,980,000)	187,012,918	4.30	(2.8893)	(3.3536)	0.46	13.84
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)	352,554,347	302,213,434	50,340,913	16.66	10,773,433,805	10,638,900,000	134,533,805	1.26	3.2724	2.8406	0.43	15.20
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	605,940	553,150	52,790	9.54	18,516,675	19,473,000	(956,325)	(4.91)	3.2724	2.8406	0.43	15.20
24 T & D Losses	20,837,440	18,174,755	2,662,685	14.65	636,763,221	639,821,000	(3,057,779)	(0.48)	3.2724	2.8406	0.43	15.20
25 TERRITORIAL KWH SALES	352,554,348	302,213,434	50,340,914	16.66	10,118,153,909	9,979,606,000	138,547,909	1.39	3.4844	3.0283	0.46	15.06
26 Wholesale KWH Sales	11,808,113	10,125,239	1,682,874	16.62	340,429,030	333,768,000	6,661,030	2.00	3.4686	3.0336	0.44	14.34
27 Jurisdictional KWH Sales	340,746,235	292,088,195	48,658,040	16.66	9,777,724,879	9,645,838,000	131,886,879	1.37	3.4849	3.0281	0.46	15.09
27a Jurisdictional Loss Multiplier	1.00070	1.00070							1.00070	1.00070		
28 Jurisdictional KWH Sales Adj. for Line Losses	340,984,757	292,292,656	48,692,101	16.66	9,777,724,879	9,645,838,000	131,886,879	1.37	3.4874	3.0302	0.46	15.09
29 TRUE-UP	9,550,510	9,550,510	0	0.00	9,777,724,879	9,645,838,000	131,886,879	1.37	0.0977	0.0990	(0.00)	(1.31)
30 TOTAL JURISDICTIONAL FUEL COST	350,535,267	301,843,166	48,692,101	16.13	9,777,724,879	9,645,838,000	131,886,879	1.37	3.5851	3.1292	0.46	14.57
31 Revenue Tax Factor									1.00072	1.00072		
32 Fuel Factor Adjusted for Revenue Taxes									3.5877	3.1315	0.46	14.57
33 GPIF Reward / (Penalty)	368,320	368,320	(0)	0.00	9,777,724,879	9,645,838,000	131,886,879	1.37	0.0038	0.0038	0.00	0.00
34 Fuel Factor Adjusted for GPIF Reward / (Penalty)									3.5915	3.1353	0.46	14.55
35 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									3.592	3.135		

* Included for Informational Purposes Only

** (Gain)/Loss on sales of natural gas and costs of contract dispute litigation.

3

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 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	41,531,020.39	37,585,723	3,945,297.39	10.50	425,862,553.11	424,672,689	1,189,864.11	0.28
1a Other Generation	89,107.62	300,000	(210,892.38)	(70.30)	1,035,385.98	2,091,967	(1,056,581.02)	(50.51)
2 Fuel Cost of Power Sold	(11,281,220.00)	(12,185,000)	903,780.00	7.42	(120,249,917.06)	(145,846,000)	25,596,082.94	17.55
3 Fuel Cost - Purchased Power	905,188.63	2,304,000	(1,398,811.37)	(60.71)	29,143,045.54	21,246,000	7,897,045.54	37.17
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	13,918.00	0	13,918.00	100.00	437,309.00	0	437,309.00	#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	7,399.01	8,059	(659.99)	(8.19)	84,470.24	48,778	35,692.24	73.17
6 Hedging Settlement Cost	1,515,632.93	0	1,515,632.93	100.00	16,835,057.93	0	16,835,057.93	100.00
7 Total Fuel & Net Power Transactions	32,781,046.58	28,012,782	4,768,265	17.02	353,147,904.74	302,213,434	50,934,471	16.85
8 Adjustments To Fuel Cost*	(19,601.61)	0	(19,601.61)	#N/A	(593,556.62)	0	(593,556.62)	#N/A
9 Adj. Total Fuel & Net Power Transactions	32,761,444.97	28,012,782	4,748,662.97	16.95	352,554,348.12	302,213,434	50,340,914.12	16.66
B. KWH Sales								
1 Jurisdictional Sales	877,139,998	857,426,000	19,713,998	2.30	9,777,724,879	9,645,838,000	131,886,879	1.37
2 Non-Jurisdictional Sales	30,824,549	31,730,000	(905,451)	(2.85)	340,429,030	333,768,000	6,661,030	2.00
3 Total Territorial Sales	907,964,547	889,156,000	18,808,547	2.12	10,118,153,909	9,979,606,000	138,547,909	1.39
4 Juris. Sales as % of Total Terr. Sales	96.6051	96.4314	0.1737	0.18	96.6355	96.6555	(0.0200)	(0.02)

*(Gain)/Loss on sales of natural gas and costs of contract dispute litigation.

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

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%	ACTUAL	\$ ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	26,952,730.23	26,355,448	597,282.23	2.27	300,526,874.44	296,492,503	4,034,371.44	1.36
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(955,051.42)	(955,051)	(0.42)	0.00	(9,550,514.20)	(9,550,510)	(4.20)	0.00
2b Incentive Provision	(36,805.83)	(36,806)	0.17	0.00	(368,058.30)	(368,060)	1.70	0.00
3 Juris. Fuel Revenue Applicable to Period	25,960,872.98	25,363,591	597,281.98	2.35	290,608,301.94	286,573,933	4,034,368.94	1.41
4 Adjusted Total Fuel & Net Power Transactions (Line A9)	32,761,444.97	28,012,782	4,748,662.97	16.95	352,554,348.12	302,213,434	50,340,914.12	16.66
5 Juris. Sales % of Total KWH Sales (Line B4)	96.6051	96.4314	0.1737	0.18	96.6355	96.6555	(0.0200)	(0.02)
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0007)	31,671,381.13	27,032,027	4,639,354.13	17.16	340,984,757.10	292,292,656	48,692,101.10	16.66
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	(5,710,508.15)	(1,668,436)	(4,042,072.15)	(242.27)	(50,376,455.16)	(5,718,723)	(44,657,732.16)	(780.90)
8 Interest Provision for the Month	(313,609.56)	(33,277)	(280,332.56)	(842.42)	(1,700,480.37)	(344,816)	(1,355,664.37)	(393.16)
9 Beginning True-Up & Interest Provision	(69,092,089.77)	(7,226,984)	(61,865,105.77)	(856.03)	(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	9,550,514.20	9,550,510	4.20	0.00
End of Period - Total Net True-Up, Before								
11 Adjustment (C7+C8+C9+C10)	(74,161,156.06)	(7,973,646)	(66,187,510.06)	(830.08)	(74,161,156.06)	(7,973,646)	(66,187,510.06)	(830.08)

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

		CURRENT MONTH			
		\$			
	ACTUAL	ESTIMATED	AMOUNT (\$)	%	
<i>D. Interest Provision</i>					
1	Beginning True-Up Amount (C9)	(69,092,089.77)	(7,226,984)	(61,865,105.77)	856.03
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(73,847,546.50)	(7,940,369)	(65,907,177.50)	830.03
3	Total of Beginning & Ending True-Up Amts.	(142,939,636.27)	(15,167,353)	(127,772,283.27)	842.42
4	Average True-Up Amount	(71,469,818.14)	(7,583,677)	(63,886,141.14)	842.42
5	Interest Rate -				
	1st Day of Reporting Business Month	5.26	5.26	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	5.27	5.27	0.0000	
7	Total (D5+D6)	10.53	10.53	0.0000	
8	Annual Average Interest Rate	5.27	5.27	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.4388	0.4388	0.0000	
10	Interest Provision (D4*D9)	(313,609.56)	(33,277)	(280,332.56)	842.42
	Jurisdictional Loss Multiplier (From A-1)	1.0007	1.0007		

**GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF : OCTOBER 2006**

	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL	EST.	DIFFERENCE		ACTUAL	EST.	DIFFERENCE	
			AMOUNT	%			AMOUNT	%
<u>FUEL COST-NET GEN.(\$)</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1 LIGHTER OIL (B.L.)	108,894	95,781	13,113	13.69	743,024	841,494	(98,470)	(11.70)
2 COAL excluding Scherer	27,662,013	28,249,114	(587,101)	(2.08)	287,438,987	266,685,311	20,753,676	7.78
3 COAL at Scherer	369,197	382,708	(13,511)	(3.53)	23,661,414	26,545,128	(2,883,714)	(10.86)
4 GAS	13,445,098	9,143,739	4,301,359	47.04	114,659,580	132,166,228	(17,506,648)	(13.25)
5 GAS (B.L.)	34,926	14,381	20,545	142.86	318,918	500,039	(181,121)	(36.22)
6 OIL - C.T.	0	0	0	#N/A	76,015	26,456	49,559	187.33
7 TOTAL (\$)	<u>41,620,128</u>	<u>37,885,723</u>	<u>3,734,405</u>	<u>9.86</u>	<u>426,897,938</u>	<u>426,764,656</u>	<u>133,282</u>	<u>0.03</u>
<u>SYSTEM NET GEN. (MWH)</u>								
8 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
9 COAL excluding Scherer	1,030,386	1,094,270	(63,884)	(5.84)	10,842,402	11,341,570	(499,168)	(4.40)
10 COAL at Scherer	18,267	15,190	3,077	20.26	1,174,054	1,330,830	(156,776)	(11.78)
11 GAS	257,983	125,170	132,813	106.11	1,811,241	1,854,570	(43,329)	(2.34)
12 OIL - C.T.	(21)	0	(21)	#DIV/0!	282	190	92	48.42
13 TOTAL (MWH)	<u>1,306,615</u>	<u>1,234,630</u>	<u>71,985</u>	<u>5.83</u>	<u>13,827,979</u>	<u>14,527,160</u>	<u>(699,181)</u>	<u>(4.81)</u>
<u>UNITS OF FUEL BURNED</u>								
14 LIGHTER OIL (BBL)	1,432	1,156	276	23.88	9,528	11,861	(2,333)	(19.67)
15 COAL (TONS) excluding Scherer	484,543	496,299	(11,756)	(2.37)	5,057,966	5,133,038	(75,072)	(1.46)
16 GAS (MCF)	1,766,648	863,546	903,102	104.58	12,576,613	12,489,884	86,729	0.69
17 OIL - C.T. (BBL)	0	0	0	#N/A	1,309	384	925	240.63
<u>BTU'S BURNED (MMBTU)</u>								
18 COAL + GAS B.L. +OIL B.L.	10,901,384	11,326,592	(425,208)	(3.75)	125,340,091	130,769,975	(5,429,884)	(4.15)
19 GAS - Generation	1,815,274	887,480	927,794	104.54	12,977,400	12,802,635	174,765	1.37
20 OIL - C.T.	0	0	0	#N/A	8,128	2,251	5,877	261.08
21 TOTAL (MMBTU)	<u>12,716,658</u>	<u>12,214,072</u>	<u>502,586</u>	<u>4.11</u>	<u>138,325,619</u>	<u>143,574,861</u>	<u>(5,249,242)</u>	<u>(3.66)</u>
<u>GENERATION MIX (% MWH)</u>								
22 LIGHTER OIL (B.L.)	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
23 COAL	80.26	89.86	(9.60)	(10.68)	86.90	87.23	(0.33)	(0.38)
24 GAS	19.74	10.14	9.60	94.67	13.10	12.77	0.33	2.58
25 OIL - C.T.	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
26 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>#N/A</u>
<u>FUEL COST (\$) / UNIT</u>								
27 LIGHTER OIL (\$/BBL)	76.04	82.86	(6.82)	(8.23)	77.98	70.95	7.03	9.91
28 COAL (\$/TON) (1)	57.09	56.92	0.17	0.30	56.83	51.95	4.88	9.39
29 GAS (\$/MCF) (2)	7.58	10.26	(2.68)	(26.12)	9.07	10.45	(1.38)	(13.21)
30 OIL - C.T. (\$/BBL)	#N/A	#N/A	#N/A	#N/A	58.07	68.82	(10.75)	(15.62)
<u>FUEL COST (\$) / MMBTU</u>								
31 COAL + GAS B.L. +OIL B.L.	2.58	2.54	0.04	1.57	2.49	2.25	0.24	10.67
32 GAS - Generation (2)	7.36	9.97	(2.61)	(26.18)	8.76	10.16	(1.40)	(13.78)
33 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	9.35	11.75	(2.40)	(20.43)
34 TOTAL (\$/MMBTU)	<u>3.27</u>	<u>3.10</u>	<u>0.17</u>	<u>5.48</u>	<u>3.09</u>	<u>2.97</u>	<u>0.12</u>	<u>4.04</u>
<u>BTU BURNED / KWH</u>								
35 COAL + GAS B.L. +OIL B.L.	10,396	10,209	187	1.83	10,431	10,319	112	1.09
36 GAS - Generation (2)	7,116	7,683	(567)	(7.38)	7,287	7,168	119	1.66
37 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	28,823	11,847	16,976	143.29
38 TOTAL (BTU/KWH)	<u>9,733</u>	<u>9,893</u>	<u>(160)</u>	<u>(1.62)</u>	<u>10,003</u>	<u>9,883</u>	<u>120</u>	<u>1.21</u>
<u>FUEL COST (¢ / KWH)</u>								
39 COAL + GAS B.L. +OIL B.L.	2.70	2.59	0.11	4.25	2.66	2.36	0.30	12.71
40 COAL at Scherer	2.02	2.52	(0.50)	(19.84)	2.02	1.99	0.03	1.51
41 GAS	5.21	7.31	(2.10)	(28.73)	6.33	7.13	(0.80)	(11.22)
42 OIL - C.T.	#N/A	#N/A	#N/A	#N/A	26.96	13.92	13.04	93.68
43 TOTAL (¢ / KWH)	<u>3.19</u>	<u>3.07</u>	<u>0.12</u>	<u>3.91</u>	<u>3.09</u>	<u>2.94</u>	<u>0.15</u>	<u>5.10</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: OCTOBER 2006**

Line	(a) Plant/Unit	(b) Net Cap. (MW) 2006	(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	0.0	0	0.0	0.0	0.0	#N/A	Gas-G	0	0	0	0	0.00	0.00
2								Gas-S	0	0	0	0		0.00
3	Crist 3	0.0	0	0.0	0.0	0.0	#N/A	Gas-G	0	0	0	0	0.00	0.00
4								Gas-S	0	0	0	0		0.00
5	Crist 4	78.0	13,644	23.6	30.0	78.6	11,476	Coal	6,898	11,349	156,583	421,825	3.09	61.15
6			46					Gas-G	685	1,052	721	3,932	8.55	5.74
7								Gas-S	493	1,052	518	2,826		5.73
8								Oil-S	90	140,937	531	6,775		75.28
10	Crist 5	80.0	15,572	26.4	34.0	77.7	11,233	Coal	7,725	11,322	174,919	472,345	3.03	61.14
11			161					Gas-G	2,376	1,052	2,500	13,632	8.47	5.74
12								Gas-S	1,160	1,052	1,221	6,657		5.74
13								Oil-S	78	140,937	462	5,900		75.64
15	Crist 6	302.0	178,896	79.7	87.3	91.3	10,346	Coal	81,553	11,348	1,850,939	4,986,753	2.79	61.15
16			74					Gas-G	1,046	1,052	1,100	5,999	0.00	5.74
17								Gas-S	2,703	1,052	2,843	15,504		5.74
18								Oil-S	0	140,937	0	0		#N/A
19	Crist 7	477.0	303,551	85.6	95.4	89.7	10,504	Coal	139,938	11,392	3,188,354	8,556,808	2.82	61.15
20			169					Gas-G	2,404	1,052	2,529	13,791	8.16	5.74
21								Gas-S	1,732	1,052	1,822	9,939		5.74
22								Oil-S	121	140,937	717	9,152		75.64
23	Scherer 3 (2)	210.8	18,267	11.7	14.2	82.2	9,902	Coal	N/A	11,847	180,880	357,292	1.96	#NA
24								Oil-S	239	140,150	1,409	20,311		84.98
25	Scholz 1	46.0	3,079	9.0	19.3	46.7	13,048	Coal	1,713	11,728	40,176	116,677	3.79	68.11
26								Oil-S	2	140,061	13	171		85.50
27	2	46.0	14,485	42.3	100.0	42.3	12,933	Coal	7,972	11,750	187,340	543,048	3.75	68.12
28								Oil-S	9	140,061	53	720		80.00
29	Smith 1	162.0	104,653	86.8	93.2	93.2	10,282	Coal	47,501	11,327	1,076,083	3,122,703	2.98	65.74
30								Oil-S	28	128,655	153	1,880		67.14
31	2	195.0	56,856	39.2	42.8	91.5	10,298	Coal	26,124	11,206	585,484	1,717,372	3.02	65.74
32								Oil-S	359	128,655	1,941	23,787		66.26
33	3	479.0	254,633	71.4	99.6	71.7	7,102	Gas-G	1,754,049	1,031	1,808,424	13,318,636	5.23	7.59
34	A	32.0	(21)	(0.1)	100.0	(0.1)	#N/A	Oil	0	128,655	0	0	#N/A	#N/A
35	Other Generation	0.0	2,900						0	0		89,108	3.07	#N/A
36	Daniel 1 (1)	257.0	174,313	91.2	95.5	95.4	10,113	Coal	84,661	10,411	1,762,811	3,963,235	2.27	46.81
37								Oil-S	385	139,183	2,253	30,692		79.72
38	Daniel 2 (1)	250.0	165,337	88.9	97.7	91.0	10,180	Coal	80,458	10,460	1,683,181	3,766,480	2.28	46.81
39								Oil-S	119	139,183	698	9,506		79.88
40	Total	2,614.8	1,306,615	67.2	61.6	109.1	9,754				12,716,658	41,613,456	3.18	

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

Units	\$	cents/kwh
NA Scherer Inventory Adj. - COAL	11,905	
NA Daniel Railcar Track Deprec.	(5,233)	
Recoverable Fuel	41,620,128	3.19

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2006**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
1	PURCHASES:								
2	UNITS (BBL)	1,154	1,024	130	12.69	12,332	11,990	342	2.85
3	UNIT COST (\$/BBL)	76.88	90.47	(13.59)	(15.02)	83.16	78.08	5.08	6.51
4	AMOUNT (\$)	88,724	92,661	(3,937)	(4.25)	1,025,585	936,167	89,418	9.55
5	BURNED:								
6	UNITS (BBL)	3,625	1,156	2,469	213.59	12,949	11,861	1,088	9.17
7	UNIT COST (\$/BBL)	31.06	82.86	(51.80)	(62.52)	65.13	70.95	(5.82)	(8.20)
8	AMOUNT (\$)	112,587	95,781	16,806	17.55	843,346	841,494	1,852	0.22
9	ENDING INVENTORY:								
10	UNITS (BBL)	5,476	7,325	(1,849)	(25.24)	5,476	7,325	(1,849)	(25.24)
11	UNIT COST (\$/BBL)	109.02	81.44	27.58	33.87	109.02	81.44	27.58	33.87
12	AMOUNT (\$)	597,016	596,575	441	0.07	597,016	596,575	441	0.07
13	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
14	PURCHASES:								
15	UNITS (TONS)	449,839	511,609	(61,770)	(12.07)	5,115,515	5,197,371	(81,856)	(1.57)
16	UNIT COST (\$/TON)	52.48	56.46	(3.98)	(7.05)	57.18	52.12	5.06	9.71
17	AMOUNT (\$)	23,608,833	28,887,684	(5,278,851)	(18.27)	292,513,332	270,899,388	21,613,944	7.98
18	BURNED:								
19	UNITS (TONS)	484,543	496,299	(11,756)	(2.37)	5,057,965	5,133,038	(75,073)	(1.46)
20	UNIT COST (\$/TON)	57.10	56.92	0.18	0.32	56.84	51.95	4.89	9.41
21	AMOUNT (\$)	27,667,246	28,249,114	(581,868)	(2.06)	287,491,319	266,685,312	20,806,007	7.80
22	ENDING INVENTORY:								
23	UNITS (TONS)	475,910	674,465	(198,555)	(29.44)	475,910	674,465	(198,555)	(29.44)
24	UNIT COST (\$/TON)	58.00	58.04	(0.04)	(0.07)	58.00	58.04	(0.04)	(0.07)
25	AMOUNT (\$)	27,604,217	39,145,172	(11,540,955)	(29.48)	27,604,217	39,145,172	(11,540,955)	(29.48)
26	DAYS SUPPLY	23	33	(10)	(30.30)	23	33	(10)	(30.30)
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
27	PURCHASES:								
28	UNITS (MMBTU)	1,233,073	154,678	1,078,395	697.19	13,913,901	14,567,038	(653,137)	(4.48)
29	UNIT COST (\$/MMBTU)	2.00	2.47	(0.47)	(19.03)	1.96	1.92	0.04	2.08
30	AMOUNT (\$)	2,468,897	382,708	2,085,999	545.06	27,221,813	27,973,955	(752,142)	(2.69)
31	BURNED:								
32	UNITS (MMBTU)	186,966	154,678	32,288	20.87	12,173,431	13,732,687	(1,559,256)	(11.35)
33	UNIT COST (\$/MMBTU)	1.97	2.47	(0.50)	(20.24)	1.94	1.93	0.01	0.52
34	AMOUNT (\$)	369,197	382,708	(13,511)	(3.53)	23,661,414	26,545,128	(2,883,714)	(10.86)
35	ENDING INVENTORY:								
36	UNITS (MMBTU)	2,619,484	1,778,437	841,047	47.29	2,619,484	1,778,437	841,047	47.29
37	UNIT COST (\$/MMBTU)	1.98	1.84	0.14	7.61	1.98	1.84	0.14	7.61
38	AMOUNT (\$)	5,177,269	3,275,143	1,902,126	58.08	5,177,269	3,275,143	1,902,126	58.08
39	DAYS SUPPLY	50	34	16	47.06	50	34	16	47.06
GAS (Reported on a MMBTU and \$ basis)									
40	PURCHASES:								
41	UNITS (MMBTU)	1,777,923	889,452	888,471	99.89	13,087,939	12,640,597	447,342	3.54
42	UNIT COST (\$/MMBTU)	7.29	9.96	(2.67)	(26.81)	8.46	10.41	(1.95)	(18.73)
43	AMOUNT (\$)	12,963,842	8,858,120	4,105,722	46.35	110,769,911	131,576,268	(20,806,357)	(15.81)
44	BURNED:								
45	UNITS (MMBTU)	1,821,678	889,452	932,226	104.81	13,020,159	12,640,597	379,562	3.00
46	UNIT COST (\$/MMBTU)	7.35	9.96	(2.61)	(26.20)	8.75	10.41	(1.66)	(15.95)
47	AMOUNT (\$)	13,390,916	8,858,120	4,532,796	51.17	113,943,112	131,576,268	(17,633,156)	(13.40)
48	ENDING INVENTORY:								
49	UNITS (MMBTU)	639,421	0	639,421	100.00	639,421	0	639,421	100.00
50	UNIT COST (\$/MMBTU)	7.36	#N/A	#N/A	100.00	7.36	0.00	7.36	#N/A
51	AMOUNT (\$)	4,709,192	0	4,709,192	100.00	4,709,192	0	4,709,192	100.00
OTHER - C.T. OIL									
52	PURCHASES:								
53	UNITS (BBL) *	0	0	0	#N/A	2,516	384	2,132	554.62
54	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	87.14	85.83	1.00	1.17
55	AMOUNT (\$)	0	0	0	#N/A	219,242	32,994	186,248	564.49
56	BURNED:								
57	UNITS (BBL)	0	0	0	#N/A	1,309	384	925	240.63
58	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	58.07	68.82	(10.75)	(15.62)
59	AMOUNT (\$)	0	0	0	#N/A	76,016	26,456	49,560	187.33
60	ENDING INVENTORY:								
61	UNITS (BBL)	6,514	5,196	1,318	25.37	6,514	5,196	1,318	25.37
62	UNIT COST (\$/BBL)	67.09	62.67	4.42	7.05	67.09	62.67	4.42	7.05
63	AMOUNT (\$)	437,017	325,627	111,390	34.21	437,017	325,627	111,390	34.21
64	DAYS SUPPLY	4	3	1	33.33				

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2006

CURRENT MONTH								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	c / KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					FUEL COST	TOTAL COST		
<i>ESTIMATED</i>								
1	So. Co. Interchange	298,164,000	0	298,164,000	3.48	3.71	10,365,000	11,069,000
2	Various Unit Power Sales	30,214,000	0	30,214,000	3.21	3.28	969,000	990,000
3	Various Economy Sales	18,404,000	0	18,404,000	3.96	3.97	729,000	731,000
4	Gain on Econ. Sales		0	0	N/A	N/A	122,000	122,000
5	TOTAL ESTIMATED	346,782,000	0	346,782,000	3.51	3.72	12,185,000	12,912,000
<i>ACTUAL</i>								
6	Southern Company Interchange	331,205,204	0	331,205,204	3.22	3.42	10,666,239	11,310,852
7	A.E.C. Economy, External	2,007,093	0	2,007,093	3.64	4.30	72,963	86,211
8	AECI External	0	0	0	#N/A	#N/A	0	0
9	AEP External	368,251	0	368,251	3.51	4.56	12,940	16,777
10	AQUILA External	0	0	0	#N/A	#N/A	0	0
11	BPENERGY External	0	0	0	#N/A	#N/A	0	0
12	BREC External	0	0	0	#N/A	#N/A	12	0
13	CALPINE External	0	0	0	#N/A	#N/A	0	0
14	CARGILE External	4,359,752	0	4,359,752	3.70	5.05	161,096	220,075
15	CINERGY External	0	0	0	#N/A	#N/A	0	0
16	CLECOBW External	0	0	0	#N/A	#N/A	0	0
17	COBBEMC External	1,256,691	0	1,256,691	3.44	4.83	43,202	60,687
18	COGENTRX External	0	0	0	#N/A	#N/A	144	0
19	CONOCO External	151,678	0	151,678	3.53	6.20	5,347	9,410
20	CONSTELL External	2,541,568	0	2,541,568	3.69	6.39	93,691	162,380
21	CORAL External	0	0	0	#N/A	#N/A	2	0
22	CPL External	7,114	0	7,114	3.19	5.50	227	391
23	DTE External	0	0	0	#N/A	#N/A	0	0
24	DUKE PWR External	286,638	0	286,638	2.85	4.60	8,155	13,172
25	EAGLE EN External	1,160,240	0	1,160,240	3.75	4.85	43,542	56,251
26	EASTKY External	103,468	0	103,468	3.04	4.33	3,141	4,475
27	ENTERGY Economy, External	414,412	0	414,412	3.17	4.78	13,152	19,809
28	EXELON External	0	0	0	#N/A	#N/A	0	0
29	FPC External, UPS	11,267,449	0	11,267,449	2.67	3.00	301,346	337,502
30	FPL External	23,575,896	0	23,575,896	2.71	3.05	638,769	718,532
31	HBEAC External	0	0	0	#N/A	#N/A	0	0
32	JARON External, UPS	0	0	0	#N/A	#N/A	17	0
33	JEA External, UPS	4,214,865	0	4,214,865	2.64	2.87	111,451	120,898
34	LPM External	111,064	0	111,064	3.13	6.22	3,481	6,908
35	MERRILL External	0	0	0	#N/A	#N/A	0	0
36	MISO External	0	0	0	#N/A	#N/A	0	0
37	MORGAN External	253,418	0	253,418	3.15	4.04	7,975	10,228
38	NCMPA1 External	0	0	0	#N/A	#N/A	0	0
39	NRG External	539,747	0	539,747	3.86	4.48	20,852	24,159
40	OPC External	1,112,560	0	1,112,560	3.15	4.51	35,017	50,200
41	ORLANDO External	38,128	0	38,128	2.98	3.90	1,138	1,487
42	OXY External	0	0	0	#N/A	#N/A	0	0
43	PJM External	64,367	0	64,367	4.12	5.41	2,651	3,481
44	PVI External	981,938	0	981,938	3.48	4.60	34,125	45,183
45	REMC External	27,632	0	27,632	3.81	4.50	1,054	1,243
46	SCE&G External	110,512	0	110,512	2.80	3.10	3,099	3,426
47	SEC External	660,987	0	660,987	3.45	4.84	22,797	32,024
48	SEMPRA External	0	0	0	#N/A	#N/A	0	0
49	SPLITROC External	0	0	0	#N/A	#N/A	0	0
50	TAL Economy, External	19,269	0	19,269	3.06	5.61	590	1,081
51	TEA External	1,829,319	0	1,829,319	3.60	5.08	65,926	92,984
52	TENASKA External	0	0	0	#N/A	#N/A	0	0
53	TVA Economy, External	1,436,989	0	1,436,989	3.27	4.44	46,962	63,741
54	UTILICORP External	0	0	0	#N/A	#N/A	0	0
55	WILLIAMS External	432,536	0	432,536	4.08	5.09	17,669	22,029
56	WRI External	1,668,171	0	1,668,171	3.66	4.31	61,090	71,937
57	Less: Flow-Thru Energy	(43,476,752)	0	(43,476,752)	3.40	3.40	(1,480,136)	(1,480,136)
58	AEC/BRMC	0	0	0	#N/A	#N/A	0	0
59	SEPA	883,784	883,784	0	0.00	0.00	0	0
60	U.P.S. Adjustment	0	0	0	N/A	N/A	21,527	21,527
61	Economy Energy Sales Gain	0	0	0	N/A	N/A	239,967	239,967
62	Other transactions including adj.	39,366,763	35,904,136	3,462,627	0.00	0.00	0	0
63	TOTAL ACTUAL SALES	388,980,751	36,787,920	352,192,831	2.90	3.17	11,281,220	12,348,891
64	Difference in Amount	42,198,751	36,787,920	5,410,831	(0.61)	(0.55)	(903,780)	(563,109)
65	Difference in Percent	12.17	#N/A	1.56	(17.38)	(14.78)	(7.42)	(4.36)

POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2006

PERIOD TO DATE								
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	(a)	(b)	TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
					¢ / KWH FUEL COST	TOTAL COST		
ESTIMATED								
1	So. Co. Interchange	2,840,843,000	0	2,840,843,000	3.62	3.87	102,887,000	109,804,000
2	Various Unit Power Sales	1,263,922,000	0	1,263,922,000	2.25	2.37	28,500,000	30,010,000
3	Various Economy Sales	244,215,000	0	244,215,000	4.93	4.96	12,047,000	12,114,000
4	Gain on Econ. Sales	0	0	0	#N/A	#N/A	2,412,000	2,412,000
5	TOTAL ESTIMATED	<u>4,348,980,000</u>	<u>0</u>	<u>4,348,980,000</u>	<u>3.35</u>	<u>3.55</u>	<u>145,846,000</u>	<u>154,340,000</u>
ACTUAL								
6	Southern Company Interchange	2,373,272,123	0	2,373,272,123	3.97	4.17	94,179,345	98,958,334
7	A.E.C. Economy, External	16,447,882	0	16,447,882	4.44	5.25	730,160	864,276
8	AECI External	580,554	0	580,554	4.28	6.30	24,859	36,552
9	AEP External	620,283	0	620,283	9.11	4.93	56,503	30,565
10	AQUILA External	0	0	0	#N/A	#N/A	14,555	0
11	BPENERGY External	13,918	0	13,918	3.54	5.30	493	738
12	BREC External	55,248	0	55,248	3.91	4.65	2,159	2,569
13	CALPINE External	43,775	0	43,775	3.08	8.79	1,348	3,849
14	CARGILE External	17,884,223	0	17,884,223	4.78	5.48	854,674	979,226
15	CINERGY External	875,211	0	875,211	4.19	6.34	36,640	55,494
16	CLEOPW External	1,059	0	1,059	9.16	13.03	97	138
17	COBBEMC External	8,901,519	0	8,901,519	4.12	5.56	366,707	494,530
18	COGENTRX External	0	0	0	#N/A	#N/A	7,993	0
19	CONOCO External	253,338	0	253,338	6.43	6.22	16,290	15,748
20	CONSTELL External	3,799,155	0	3,799,155	5.16	6.34	196,178	240,708
21	CORAL External	587,511	0	587,511	16.55	4.72	97,256	27,729
22	CPL External	14,386	0	14,386	3.60	5.50	518	791
23	DTE External	56,480	0	56,480	4.73	5.00	2,669	2,824
24	DUKE PWER External	1,416,164	0	1,416,164	5.96	6.27	84,333	88,740
25	EAGLE EN External	1,160,240	0	1,160,240	3.71	4.85	43,056	56,251
26	EASTKY External	813,977	0	813,977	4.56	7.33	37,137	59,638
27	ENTERGY Economy, External	5,281,497	0	5,281,497	4.13	5.79	218,139	305,858
28	EXELON External	0	0	0	#N/A	#N/A	128	0
29	FPC External, UPS	348,980,600	0	348,980,600	2.12	2.31	7,399,654	8,052,716
30	HBEC External	278,855,716	0	278,855,716	2.16	2.35	6,023,714	6,560,229
31	JARON External	448,082,589	0	448,082,589	2.09	2.26	9,355,121	10,109,911
32	FPL External, UPS	333,552	0	333,552	5.55	4.90	18,515	16,335
33	JEA External, UPS	161,188,767	0	161,188,767	2.07	2.22	3,333,551	3,580,087
34	LPM External	509,163	0	509,163	3.85	5.56	19,595	28,319
35	MERRILL External	196,824	0	196,824	4.28	5.97	8,428	11,757
36	MISO External	156,004	0	156,004	4.66	6.39	7,265	9,968
37	MORGAN External	1,139,301	0	1,139,301	9.07	5.28	103,383	60,146
38	NCMPA1 External	40,754	0	40,754	4.86	7.61	1,981	3,102
39	NRG External	2,060,310	0	2,060,310	4.09	5.32	84,255	109,567
40	OPC External	15,768,687	0	15,768,687	3.94	5.39	620,803	850,018
41	ORLANDO External	1,095,438	0	1,095,438	3.76	4.89	41,170	53,564
42	OXY External	21,778	0	21,778	3.47	5.80	756	1,263
43	PJM External	413,291	0	413,291	5.71	6.59	23,608	27,220
44	PVI External	14,233,327	0	14,233,327	4.31	5.31	613,277	755,161
45	REMC External	165,776	0	165,776	3.86	5.23	6,401	8,675
46	SCE&G External	424,774	0	424,774	3.96	4.87	16,812	20,703
47	SEC External	1,375,134	0	1,375,134	3.79	5.37	52,102	73,782
48	SEMPRA External	16,381	0	16,381	4.15	5.18	679	848
49	SPLITROC External	377,533	0	377,533	4.58	6.55	17,282	24,720
50	TAL Economy, External	1,243,845	0	1,243,845	4.39	5.76	54,551	71,642
51	TEA External	34,098,270	0	34,098,270	4.58	6.24	1,561,554	2,127,888
52	TENASKA External	201,538	0	201,538	4.72	6.80	9,516	13,703
53	TVA Economy, External	8,686,308	0	8,686,308	3.95	5.80	343,086	503,557
54	UTILICORP External	0	0	0	#N/A	#N/A	(14,555)	0
55	WILLIAMS External	3,380,770	0	3,380,770	5.19	5.85	175,381	197,914
56	WRI External	3,072,749	0	3,072,749	4.08	5.05	125,478	155,069
57	Less: Flow-Thru Energy	(252,099,599)	0	(252,099,599)	4.07	4.07	(10,254,262)	(10,254,262)
58	AEC/BRMC	3,734,690	0	3,734,690	2.26	2.26	84,235	84,235
59	SEPA	10,871,608	10,871,608	0	0.00	0.00	0	0
60	U.P.S. Adjustment	0	0	0	#N/A	#N/A	1,500,793	1,500,793
61	Economy Energy Sales Gain	0	0	0	#N/A	#N/A	1,944,552	1,944,552
62	Other transactions including adj.	<u>641,262,661</u>	<u>552,694,358</u>	<u>88,568,303</u>	0.00	0.00	<u>0</u>	<u>0</u>
63	TOTAL ACTUAL SALES	<u>4,161,967,082</u>	<u>563,565,966</u>	<u>3,598,401,116</u>	<u>2.89</u>	<u>3.10</u>	<u>120,249,918</u>	<u>128,927,740</u>
64	Difference in Amount	(187,012,918)	563,565,966	(750,578,884)	(0.46)	(0.45)	(25,596,082)	(25,412,260)
65	Difference in Percent	(4.30)	#N/A	(17.26)	(13.73)	(12.68)	(17.55)	(16.47)

SCHEDULE A-7

**PURCHASED POWER
GULF POWER COMPANY
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF: OCTOBER 2006**

(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: OCTOBER 2006

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		0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	COG 1	0	0	0	0	#N/A	#N/A	0
3	Pensacola Christian College	COG 1	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	COG 1	0	0	0	0	#N/A	#N/A	0
5	Santa Rosa Energy	COG 1	0	0	0	0	#N/A	#N/A	0
6	Solutia	COG 1	372,000	0	0	0	3.69	3.69	13,731
7	International Paper	COG 1	2,000	0	0	0	2.45	2.45	49
8	Chelco	COG 1	0	0	0	0	#N/A	#N/A	138
9	TOTAL		<u>374,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3.72</u>	<u>3.72</u>	<u>13,918</u>

PERIOD-TO-DATE									
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)	
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.	
						(A) FUEL COST	(B) TOTAL COST		
<i>ESTIMATED</i>									
1		0	0	0	0	#N/A	#N/A	0	
<i>ACTUAL</i>									
2	Montenay Bay, LLC	COG 1	372,727	0	0	0	4.36	4.36	16,237
3	Pensacola Christian College	COG 1	0	0	0	0	#N/A	#N/A	0
4	PhotoVoltaic Customers	COG 1	0	0	0	0	#N/A	#N/A	0
5	Santa Rosa Energy	COG 1	0	0	0	0	#N/A	#N/A	0
6	Solutia	COG 1	6,999,000	0	0	0	5.90	5.90	412,958
7	International Paper	COG 1	138,000	0	0	0	4.75	4.75	6,559
8	Chelco	COG 1	0	0	0	0	#N/A	#N/A	1,555
9	TOTAL		<u>7,509,727</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5.82</u>	<u>5.82</u>	<u>437,309</u>

SCHEDULE A-9

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: OCTOBER 2006**

(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	4,696,000	4.43	208,000	168,627,000	4.55	7,678,000
2	Unit Power Sales	15,728,000	3.82	601,000	66,524,000	4.08	2,717,000
3	Economy Energy	13,793,000	3.84	529,000	135,359,000	4.39	5,946,000
4	Other Purchases	<u>17,020,000</u>	5.68	<u>966,000</u>	<u>90,210,000</u>	5.44	<u>4,905,000</u>
5	TOTAL ESTIMATED PURCHASES	<u>51,237,000</u>	4.50	<u>2,304,000</u>	<u>460,720,000</u>	4.61	<u>21,246,000</u>
<i>ACTUAL</i>							
6	Southern Company Interchange	55,110,128	3.38	1,860,721	496,999,022	4.74	23,575,980
7	Non-Associated Companies	42,580,740	1.29	548,793	632,518,241	2.51	15,885,559
8	Alabama Electric Co-op	0	#N/A	0	0	#N/A	0
9	Other Wheeled Energy	2,548,000	N/A	N/A	59,592,963	N/A	N/A
10	Other Transactions	35,368,071	N/A	70,918	526,668,533	N/A	471,860
11	Less: Flow-Thru Energy	<u>(74,276,752)</u>	2.12	<u>(1,575,243)</u>	<u>(615,866,599)</u>	1.75	<u>(10,790,353)</u>
12	TOTAL ACTUAL PURCHASES	<u>61,330,187</u>	1.48	<u>905,189</u>	<u>1,099,912,160</u>	2.65	<u>29,143,046</u>
13	Difference in Amount	10,093,187	(3.02)	(1,398,811)	639,192,160	(1.96)	7,897,046
14	Difference in Percent	19.70	(67.11)	(60.71)	138.74	(42.52)	37.17

2006 CAPACITY CONTRACTS
GULF POWER COMPANY

	(A)	(B)		(C)		(D)		(E)		(F)		(G)		(H)		(I)
	CONTRACT TYPE	Start	End	JAN	FEB	MAR	APR	MAY	JUN	SUBTOTAL						
A. CONTRACT/COUNTERPARTY				MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	MW	\$	\$
1 Southern Intercompany Interchange	SES Opco	2/18/2000	5 Yr Notice	610.0	1,720,415	482.1	468,836	542.5	627,491	246.2	115,987	223.2	670,755	613.5	3,764,146	7,367,630.0
SUBTOTAL					\$ 1,720,415		\$ 468,836		\$ 627,491		\$ 115,987		\$ 670,755		\$ 3,764,146	\$ 7,367,630
B. CONFIDENTIAL CAPACITY CONTRACTS																
1 Confidential Contracts (Aggregate)	Other	Varies	Varies	Varies	(31,780)	Varies	(23,671)	Varies	(24,855)	Varies	(11,571)	Varies	(8,491)	Varies	(4,193)	(104,561)
SUBTOTAL					\$ (31,780)		\$ (23,671)		\$ (24,855)		\$ (11,571)		\$ (8,491)		\$ (4,193)	\$ (104,561)
TOTAL					\$ 1,688,635		\$ 445,165		\$ 602,636		\$ 104,416		\$ 662,264		3,759,953	\$ 7,263,069

