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January 19, 2007

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. 070001-EI are an original and ten (10) copies each of:

1. Revised Schedule A-5 of Gulf's October 2006 filing which was mailed on November 17, 2006; and
2. Revised Schedule A-5 of Gulf's November 2006 filing which was mailed on December 19, 2006.

Sincerely,

Susan D. Ritenour

CMP _____
COM 5 _____
CTR _____
ECR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC 1 _____
OTH _____

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Enclosures

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

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DOCUMENT NUMBER-DATE

00567 JAN 22 8

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.: 070001-EI

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by U. S. mail this 19TH day of January, 2007, on the following:

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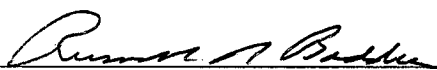
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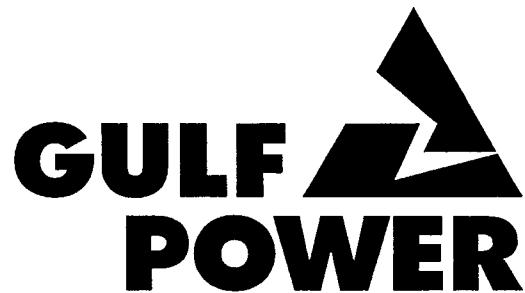
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ORIGINAL

**BEFORE THE FLORIDA PUBLIC
SERVICE COMMISSION**

Docket No. 060001-EI

**MONTHLY FUEL FILING
REVISED SCHEDULE A-5 FOR
OCTOBER & NOVEMBER 2006**



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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									
PURCHASES :									
1	UNITS (BBL)	1,154	1,024	130	12.69	12,332	11,990	342	2.85
2	UNIT COST (\$/BBL)	76.88	90.47	(13.59)	(15.02)	83.16	78.08	5.08	6.51
3	AMOUNT (\$)	88,724	92,661	(3,937)	(4.25)	1,025,585	936,167	89,418	9.55
BURNED :									
4	UNITS (BBL)	1,482	1,156	326	28.20	10,805	11,861	(1,056)	(8.90)
5	UNIT COST (\$/BBL)	75.97	82.86	(6.89)	(8.32)	78.05	70.95	7.10	10.01
6	AMOUNT (\$)	112,587	95,781	16,806	17.55	843,346	841,494	1,852	0.22
ENDING INVENTORY :									
7	UNITS (BBL)	7,619	7,325	294	4.01	7,619	7,325	294	4.01
8	UNIT COST (\$/BBL)	78.36	81.44	(3.08)	(3.78)	78.36	81.44	(3.08)	(3.78)
9	AMOUNT (\$)	597,016	596,575	441	0.07	597,016	596,575	441	0.07
10	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
PURCHASES :									
11	UNITS (TONS)	449,839	511,609	(61,770)	(12.07)	5,115,515	5,197,371	(81,856)	(1.57)
12	UNIT COST (\$/TON)	52.48	56.46	(3.98)	(7.05)	57.18	52.12	5.06	9.71
13	AMOUNT (\$)	23,608,833	28,887,684	(5,278,851)	(18.27)	292,513,332	270,899,388	21,613,944	7.98
BURNED :									
14	UNITS (TONS)	484,543	496,299	(11,756)	(2.37)	5,057,965	5,133,038	(75,073)	(1.46)
15	UNIT COST (\$/TON)	57.10	56.92	0.18	0.32	56.84	51.95	4.89	9.41
16	AMOUNT (\$)	27,667,246	28,249,114	(581,868)	(2.06)	287,491,319	266,685,312	20,806,007	7.80
ENDING INVENTORY :									
17	UNITS (TONS)	475,910	674,465	(198,555)	(29.44)	475,910	674,465	(198,555)	(29.44)
18	UNIT COST (\$/TON)	58.00	58.04	(0.04)	(0.07)	58.00	58.04	(0.04)	(0.07)
19	AMOUNT (\$)	27,604,217	39,145,172	(11,540,955)	(29.48)	27,604,217	39,145,172	(11,540,955)	(29.48)
20	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.)									
PURCHASES :									
21	UNITS (MMBTU)	1,233,073	154,678	1,078,395	697.19	13,913,901	14,567,038	(653,137)	(4.48)
22	UNIT COST (\$/MMBTU)	2.00	2.47	(0.47)	(19.03)	1.96	1.92	0.04	2.08
23	AMOUNT (\$)	2,468,697	382,708	2,085,989	545.06	27,221,813	27,973,955	(752,142)	(2.69)
BURNED :									
24	UNITS (MMBTU)	186,966	154,678	32,288	20.87	12,173,431	13,732,687	(1,559,256)	(11.35)
25	UNIT COST (\$/MMBTU)	1.97	2.47	(0.50)	(20.24)	1.94	1.93	0.01	0.52
26	AMOUNT (\$)	369,197	382,708	(13,511)	(3.53)	23,661,414	26,545,128	(2,883,714)	(10.86)
ENDING INVENTORY :									
27	UNITS (MMBTU)	2,619,484	1,778,437	841,047	47.29	2,619,484	1,778,437	841,047	47.29
28	UNIT COST (\$/MMBTU)	1.98	1.84	0.14	7.61	1.98	1.84	0.14	7.61
29	AMOUNT (\$)	5,177,269	3,275,143	1,902,126	58.08	5,177,269	3,275,143	1,902,126	58.08
30	DAYS SUPPLY	50	34	16	47.06	50	34	16	47.06
GAS (Reported on a MMBTU and \$ basis)									
PURCHASES :									
31	UNITS (MMBTU)	1,777,923	889,452	888,471	99.89	13,087,939	12,640,597	447,342	3.54
32	UNIT COST (\$/MMBTU)	7.29	9.96	(2.67)	(26.81)	8.46	10.41	(1.95)	(18.73)
33	AMOUNT (\$)	12,963,842	8,858,120	4,105,722	46.35	110,769,911	131,576,268	(20,806,357)	(15.81)
BURNED :									
34	UNITS (MMBTU)	1,821,678	889,452	932,226	104.81	13,020,159	12,640,597	379,562	3.00
35	UNIT COST (\$/MMBTU)	7.35	9.96	(2.61)	(26.20)	8.75	10.41	(1.66)	(15.95)
36	AMOUNT (\$)	13,390,916	8,858,120	4,532,796	51.17	113,943,112	131,576,268	(17,633,156)	(13.40)
ENDING INVENTORY :									
37	UNITS (MMBTU)	639,421	0	639,421	100.00	639,421	0	639,421	100.00
38	UNIT COST (\$/MMBTU)	7.36	#N/A	#N/A	100.00	7.36	0.00	7.36	#N/A
39	AMOUNT (\$)	4,709,192	0	4,709,192	100.00	4,709,192	0	4,709,192	100.00
OTHER - C.T. OIL									
PURCHASES :									
40	UNITS (BBL) *	0	0	0	#N/A	2,516	384	2,132	554.62
41	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	87.14	85.83	1.00	1.17
42	AMOUNT (\$)	0	0	0	#N/A	219,242	32,994	186,248	564.49
BURNED :									
43	UNITS (BBL)	0	0	0	#N/A	1,309	384	925	240.63
44	UNIT COST (\$/BBL)	#N/A	#N/A	#N/A	#N/A	58.07	68.82	(10.75)	(15.62)
45	AMOUNT (\$)	0	0	0	#N/A	76,016	26,456	49,560	187.33
ENDING INVENTORY :									
46	UNITS (BBL)	6,514	5,196	1,318	25.37	6,514	5,196	1,318	25.37
47	UNIT COST (\$/BBL)	67.09	62.67	4.42	7.05	67.09	62.67	4.42	7.05
48	AMOUNT (\$)	437,017	325,627	111,390	34.21	437,017	325,627	111,390	34.21
49	DAYS SUPPLY	4	3	1	33.33				