

Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

One Energy Place
Pensacola, Florida 32520-0781

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ORIGINAL

RECEIVED - FPSC
07 MAY 24 AM 9:41

COMMISSION
CLERK
**GULF
POWER**

A SOUTHERN COMPANY

May 23, 2007

INSTRUCTION CENTER
07 MAY 24 AM 7:49

Ms. Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

Dear Ms. Cole:

Enclosed for official filing in Docket No. 070001-EI for the month of May 2007 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

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

04252 MAY 24 5

FPSC-COMMISSION CLERK

ORIGINAL

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

1. Reporting Month: MARCH Year: 2007

3. 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

4. Signature of Official Submitting Report: Jocelyn P. Peters

5. Date Completed: May 21, 2007

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											
2											
3											
4	DANIEL	PEPCO	PASCAGOULA, MS	S	DANIEL	03/07	FO2	0.45	138500	968.11	73.911
5											
6											
7											
8											
9											

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

(use continuation sheet if necessary)

DOCUMENT NUMBER + DATE
04252 MAY 24 5
FPSC-COMMISSION CLERK

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

1. Reporting Month: MARCH Year: 2007

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: May 21, 2007

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																	
2																	
3																	
4	DANIEL	PEPCO	DANIEL	03/07	FO2	968.11	73.911	71,554.18	-	71,554.18	73.911	-	73.911	-	-	-	73.911
5																	
6																	
7																	
8																	
9																	

*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: MARCH Year: 2007
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: May 21, 2007

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.										
2											
3											
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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: MARCH Year: 2007
 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: May 21, 2007

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	PEABODY COAL SALES	10	IL	165	C	RB	47,794.90	38.625	2.86	41.485	0.94	12,074	5.92	12.28
2	INTEROCEAN	45	IM	999	S	RB	50,000.00	59.966	2.86	62.826	0.70	11,507	6.19	11.91
3	AMERICAN COAL CO	10	IL	165	S	RB	81,000.00	48.395	2.86	51.255	1.16	12,107	6.13	11.62
4	GLENCORE	60	IM	999	S	RB	46,000.00	66.550	2.86	69.410	0.40	12,214	7.03	9.42
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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: MARCH Year: 2007 | 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>May 21, 2007</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	PEABODY COAL SALES	10	IL	165	C	47,794.90	38.130	-	38.130	-	38.130	0.235	38.625
2	INTEROCEAN	45	IM	999	S	50,000.00	59.670	-	59.670	-	59.670	0.036	59.966
3	AMERICAN COAL CO	10	IL	165	S	81,000.00	47.710	-	47.710	-	47.710	0.425	48.395
4	GLENORE	60	IM	999	S	46,000.00	63.500	-	63.500	-	63.500	2.790	66.550
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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: MARCH Year: 2007 | 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>May 21, 2007</u> |

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	PEABODY COAL SALES	10	IL	165	MCDUFFIE TERMINAL	RB	47,794.90	38.625	-	-	-	2.86	-	-	-	-	2.86	41.485
2	INTEROCEAN	45	IM	999	MCDUFFIE TERMINAL	RB	50,000.00	59.966	-	-	-	2.86	-	-	-	-	2.86	62.826
3	AMERICAN COAL CO	10	IL	165	MCDUFFIE TERMINAL	RB	81,000.00	48.395	-	-	-	2.86	-	-	-	-	2.86	51.255
4	GLENCORE	60	IM	999	MCDUFFIE TERMINAL	RB	46,000.00	66.550	-	-	-	2.86	-	-	-	-	2.86	69.410
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(use continuation sheet if necessary)



Summary of Intercompany Railcar Billing for All Companies (h-07)

TO: Tony Reed - APC Fuel Manager
 Charles Rucker - GPC Fuel Manager
 Rusty Ball - Gulf Fuel Manager
 - MPC Fuel Manager

Lessee	Lessor	Individual Cars (Amount Due)	Long Term (Amount Due)	Total Amount to be billed	Invoice Date	Original Invoice No.	FAACS Invoice No.	Payments	Receipts	Net
Alabama Power	Georgia Power Company (Miller)	\$3,409.66	\$3.00	\$3,409.66	3-May-07	GPAP2007-3	324619	\$153,288.19	\$460.91	-\$152,827.28
	Georgia Power Company (Gaston)	\$11,340.76	\$3.00	\$11,340.76	3-May-07	GPAP20072-3	324620		\$0.00	
	Gulf Power Company	\$0.00	\$0.00	\$0.00	-	-	-		\$0.00	
	Mississippi Power Company (Miller)	\$67,804.21	\$67,13.45	\$135,217.66	3-May-07	MPAP2007-3	324621		\$0.00	
	Mississippi Power Company (Gaston)	\$3,320.11	\$0.00	\$3,320.11	3-May-07	MPAP20072-3	324622		\$0.00	
TOTALS								\$153,288.19	\$460.91	-\$152,827.28

Lessee	Lessor	Individual Cars (Amount Due)	Long Term (Amount Due)	Total Amount to be billed	Invoice Date	Original Invoice No.	FAACS Invoice No.	Payments	Receipts	Net
Georgia Power	Alabama Power Company	\$460.91	\$0.00	\$460.91	3-May-07	APGP2007-3	324625	\$4,696.34	\$14,750.42	\$10,589.22
	Gulf Power Company	\$0.00	\$0.00	\$0.00	3-May-07	-	-		\$0.00	
	Mississippi Power Company	\$4,235.43	\$0.00	\$4,235.43	3-May-07	MPGP2007-3	324627		\$535.14	
TOTALS								\$4,696.34	\$15,285.56	\$10,589.22

Lessee	Lessor	Individual Cars (Amount Due)	Long Term (Amount Due)	Total Amount to be billed	Invoice Date	Original Invoice No.	FAACS Invoice No.	Payments	Receipts	Net
Gulf Power	Georgia Power Company	\$0.00	\$0.00	\$0.00	-	-	-	\$0.00	\$0.00	\$0.00
	Georgia Power Company	\$0.00	\$0.00	\$0.00	-	-	-		\$0.00	
	Mississippi Power Company	\$0.00	\$0.00	\$0.00	-	-	-		\$0.00	
	TOTALS								\$0.00	

Lessee	Lessor	Individual Cars (Amount Due)	Long Term (Amount Due)	Total Amount to be billed	Invoice Date	Original Invoice No.	FAACS Invoice No.	Payments	Receipts	Net
Mississippi Power	Alabama Power Company	\$0.00	\$0.00	\$0.00	-	-	-	\$535.14	\$138,537.77	\$142,238.06
	Georgia Power Company	\$535.14	\$0.00	\$535.14	3-May-07	GPMP2007-3	324630		\$4,235.43	
	Gulf Power Company	\$0.00	\$0.00	\$0.00	-	-	-		\$0.00	
TOTALS								\$535.14	\$142,773.20	\$142,238.06

Total Net: \$0.00

(use continuation sheet if necessary)

CC: Scott Layton
 Nate Grier
 Michael Duff
 Jennifer Miller
 Ivy Hutto
 Bill Nunn
 Joseph Peas
 Robert Qualls
 Eddy Yarn
 Jean Hakes

MONTHLY REPORT OF COSTS AND QUALITY OF COAL FOR ELECTRIC PLANTS
 REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES

1. Reporting Month: MARCH Year: 2007

2. Reporting Company: Gulf Power Company

3. Name, Title, & Telephone Number of Contact Person Concerning Data Submitted on this Form:
 J.P. Peters, Fuel Analyst, (850)-444-6332

4. Signature of Official Submitting Report: Jocelyn

5. Date Completed: May 21, 2007

Line No.	Month & Year Reported	Form Plant Name	Intended Generating Plant	Original Line Number	Supplier	Volume (Tons)	Old Volume (Tons)	Reason for Revision
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1								No adjustments for the month.
2								
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
ORIGIN, TONNAGE, DELIVERED PRICE, AND AS RECEIVED QUALITY**

1. Reporting Month: MARCH Year: 2007
 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: May 21, 2007

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)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	PEABODY COAL SALES	10	IL 165	C	RB	21,000.00	38.645	4.37	43.015	0.94	12,074	5.92	12.28
2	INTEROCEAN	45	IM 999	S	RB	22,000.00	59.986	4.37	64.356	0.70	11,507	6.19	11.91
3	AMERICAN COAL CO	10	IL 165	S	RB	35,891.20	48.415	4.37	52.785	1.16	12,107	6.13	11.62
4	GLENCORE	60	IM 999	S	RB	20,000.00	66.570	4.37	70.940	0.40	12,214	7.03	9.42
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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: MARCH Year: 2007 | 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>Smith Electric Generating Plant</u> | 6. | Date Completed: <u>May 21, 2007</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	PEABODY COAL SALES	10	IL	165	C	21,000.00	38.130	-	38.130	-	38.130	0.235	38.645
2	INTEROCEAN	45	IM	999	S	22,000.00	59.670	-	59.670	-	59.670	0.036	59.986
3	AMERICAN COAL CO	10	IL	165	S	35,891.20	47.710	-	47.710	-	47.710	0.425	48.415
4	GLENCORE	60	IM	999	S	20,000.00	63.500	-	63.500	-	63.500	2.790	66.570
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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: MARCH Year: 2007
 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: May 21, 2007

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	PEABODY COAL SALES	10 IL 165	MCDUFFIE TERMINAL	RB	21,000.00	38.645	-	-	-	4.37	-	-	-	-	4.37	43.015	
2	INTEROCEAN	45 IM 999	MCDUFFIE TERMINAL	RB	22,000.00	59.986	-	-	-	4.37	-	-	-	-	4.37	64.356	
3	AMERICAN COAL CO	10 IL 165	MCDUFFIE TERMINAL	RB	35,891.20	48.415	-	-	-	4.37	-	-	-	-	4.37	52.785	
4	GLENCORE	60 IM 999	MCDUFFIE TERMINAL	RB	20,000.00	66.570	-	-	-	4.37	-	-	-	-	4.37	70.940	
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
REPORT OF ADJUSTMENTS TO PREVIOUS COAL DELIVERIES**

1. Reporting Month: MARCH Year: 2007
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: May 21, 2007

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: MARCH Year: 2007
 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: May 21, 2007

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												
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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: MARCH Year: 2007 | 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>May 21, 2007</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)
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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: MARCH Year: 2007 | 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>May 21, 2007</u> |

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)
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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: MARCH Year: 2007
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: May 21, 2007

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: MARCH Year: 2007 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: May 21, 2007

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	CYPRUS TWENTYMILE	17	CO	107	C	UR	11,977.50	17.417	41.01	58.427	0.53	10,856	11.80	10.84
2	GLENCORE	45	IM	999	C	UR	37,703.50	62.620	9.53	72.150	0.59	11,355	7.10	12.68
3	INTEROCEAN COAL SALES	45	IM	999	S	UR	25,341.50	36.618	6.60	43.218	0.52	11,208	7.30	13.29
4	ARCH BLACK THUNDER	19	WY	5	S	UR	59.00	12.950	32.08	45.030	0.30	8,826	5.50	26.82
5	CYPRUS TWENTYMILE	17	CO	107	C	UR	55,198.50	33.533	41.01	74.543	0.53	11,001	11.70	10.03
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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: MARCH | Year: 2007 | 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: <u>Jocelyn P. Peters</u> |
| | | 6. Date Completed: <u>May 21, 2007</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 TWENTYMILE	17	CO	107	C	11,977.50	15.840	-	15.840	-	15.840	-0.689	17.417
2	GLENCORE	45	IM	999	C	37,703.50	60.050	-	60.050	-	60.050	0.292	62.620
3	INTEROCEAN COAL SALES	45	IM	999	S	25,341.50	34.630	-	34.630	-	34.630	-0.282	36.618
4	ARCH BLACK THUNDER	19	WY	5	S	59.00	10.650	-	10.650	-	10.650	0.031	12.950
5	CYPRUS TWENTYMILE	17	CO	107	C	55,198.50	32.263	-	32.263	-	32.263	-0.992	33.533
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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: MARCH Year: 2007 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: May 21, 2007

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	CYPRUS TWENTYMILE	17 CO	107 FOIDEL CREEK MINE	UR	11,977.50	17.417	-	41.010	-	-	-	-	-	-	41.010	58.427	
2	GLENCORE	45 IM	999 MCDUFFIE/MOBILE A	UR	37,703.50	62.620	-	9.530	-	-	-	-	-	-	9.530	72.150	
3	INTEROCEAN COAL SALE:	45 IM	999 MCDUFFIE/MOBILE A	UR	25,341.50	36.618	-	6.600	-	-	-	-	-	-	6.600	43.218	
4	ARCH BLACK THUNDER	19 WY	5 THUNDER JUNCTION	UR	59.00	12.950	-	32.080	-	-	-	-	-	-	32.080	45.030	
5	CYPRUS TWENTYMILE	17 CO	107 FOIDEL CREEK MINE	UR	55,198.50	33.533	-	41.010	-	-	-	-	-	-	41.010	74.543	
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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: MARCH Year: 2007
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: May 21, 2007

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: **MARCH** Year: **2007**
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: May 22, 2007

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 Lanier	Macon, GA	S	SCHERER	Mar-07	FO2	0.5	138500	149.05	81.60
2											
3											
4											
5											
6											
7											
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*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: MARCH Year: 2007

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: May 22, 2007

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 Lanier	SCHERER	Mar-07	FO2	149.05	81.60	12,163.14	-	-	81.60	-	81.60	-	-	-	81.60
2																	
3																	
4																	
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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: MARCH Year: 2007 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: May 22, 2007

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	FOUNDATION	19 WY 005	C	UR	66,615.06	18.548	22.950	41.50	0.27	8,631	4.30	28.56
2	KENNECOTT ENERGY	19 WY 005	C	UR	136,472.56	10.710	22.890	33.60	0.26	8,870	5.20	25.58
3	POWDER RIVER BASIN	19 WY 005	C	UR	391,048.94	11.261	22.860	34.12	0.22	8,749	4.40	28.28
4	BUCKSKIN MINING	19 WY 005	C	UR	296,412.91	8.630	22.890	31.52	0.32	8,374	4.50	29.94
5	FOUNDATION	19 WY 005	C	UR	73,451.83	10.059	22.920	32.98	0.32	8,383	4.60	29.75
6	COALSALES, LLC	19 WY 005	C	UR	164,475.54	10.887	22.920	33.81	0.34	8,550	5.10	28.16
7	COALSALES, LLC	19 WY 005	C	UR	124,078.04	8.887	22.880	31.77	0.34	8,217	5.30	29.10
8	FOUNDATION	19 WY 005	C	UR	77,019.70	13.192	22.920	36.11	0.31	8,497	4.50	29.18
9	BUCKSKIN MINING	19 WY 005	C	UR	90,414.47	12.501	22.900	35.40	0.32	8,318	4.50	30.00
10	DTE COAL SERVICES	19 WY 005	S	UR	57,129.20	12.805	22.910	35.72	0.31	8,711	6.20	26.26
11	KENNECOTT ENERGY	19 WY 005	C	UR	73,451.84	15.055	22.910	37.97	0.21	8,858	5.00	25.65

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: MARCH Year: 2007 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: May 22, 2007

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)
1	FOUNDATION	19	WY 005	C	66,615.06	15.000	-	15.000	-	15.000	0.142	18.548
2	KENNECOTT ENERG	19	WY 005	C	136,472.56	7.800	-	7.800	-	7.800	0.062	10.710
3	POWDER RIVER BAS	19	WY 005	C	391,048.94	8.750	-	8.750	-	8.750	-0.051	11.261
4	BUCKSKIN MINING	19	WY 005	C	296,412.91	6.200	-	6.200	-	6.200	-0.019	8.630
5	FOUNDATION	19	WY 005	C	73,451.83	7.500	-	7.500	-	7.500	-0.015	10.059
6	COALSALES, LLC	19	WY 005	C	164,475.54	7.900	-	7.900	-	7.900	0.046	10.887
7	COALSALES, LLC	19	WY 005	C	124,078.04	6.650	-	6.650	-	6.650	-0.067	8.887
8	FOUNDATION	19	WY 005	C	77,019.70	10.000	-	10.000	-	10.000	0.115	13.192
9	BUCKSKIN MINING	19	WY 005	C	90,414.47	9.850	-	9.850	-	9.850	-0.038	12.501
10	DTE COAL SERVICES	19	WY 005	S	57,129.20	10.350	-	10.350	-	10.350	-0.105	12.805
11	KENNECOTT ENERG	19	WY 005	C	73,451.84	11.880	-	11.880	-	11.880	0.078	15.055

*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: MARCH Year: 2007 | 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>Scherer Electric Generating Plant</u> | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| | 6. Date Completed: <u>May 22, 2007</u> |

Line No.	Plant Name	Mine Location	Shipping Point	Transport Mode	Mmbtu	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges							Total Transport Charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rates (\$/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	FOUNDATION	19 WY 005	Campbell Co. Wy	UR	66,615.06	18.548	-	22.950	-	-	-	-	-	-	22.950	41.498
2	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	136,472.56	10.710	-	22.890	-	-	-	-	-	-	22.890	33.600
3	POWDER RIVER BASIN	19 WY 005	Campbell Co. Wy	UR	391,048.94	11.261	-	22.860	-	-	-	-	-	-	22.860	34.121
4	BUCKSKIN MINING	19 WY 005	Campbell Co. Wy	UR	296,412.91	8.630	-	22.890	-	-	-	-	-	-	22.890	31.520
5	FOUNDATION	19 WY 005	Campbell Co. Wy	UR	73,451.83	10.059	-	22.920	-	-	-	-	-	-	22.920	32.979
6	COALSALES, LLC	19 WY 005	Campbell Co. Wy	UR	164,475.54	10.887	-	22.920	-	-	-	-	-	-	22.920	33.807
7	COALSALES, LLC	19 WY 005	Campbell Co. Wy	UR	124,078.04	8.887	-	22.880	-	-	-	-	-	-	22.880	31.767
8	FOUNDATION	19 WY 005	Campbell Co. Wy	UR	77,019.70	13.192	-	22.920	-	-	-	-	-	-	22.920	36.112
9	BUCKSKIN MINING	19 WY 005	Campbell Co. Wy	UR	90,414.47	12.501	-	22.900	-	-	-	-	-	-	22.900	35.401
10	DTE COAL SERVICES	19 WY 005	Campbell Co. Wy	UR	57,129.20	12.805	-	22.910	-	-	-	-	-	-	22.910	35.715
11	KENNECOTT ENERGY	19 WY 005	Campbell Co. Wy	UR	73,451.84	15.055	-	22.910	-	-	-	-	-	-	22.910	37.965

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

(use continuation sheet if necessary)