

EXHIBIT "B"

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DOCUMENT NO. DATE

00075-12 1/5/12
FPSC - COMMISSION CLERK

REDACTED

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

1. Reporting Month: OCTOBER Year: 2011 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332

2. Reporting Company: Gulf Power Company

3. Plant Name: Crist Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: December 19, 2011

DOCUMENT NUMBER-DATE

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Line No.	Supplier Name	Mine Location		Purchase Type	Transport Mode	Tons	Effective 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	FORESIGHT	10	IL	199	C	RB	26,825.77		66.495	2.51	11,689	9.46	10.66
2	PATRIOT	8	WV	5	C	RB	26,825.76		114.608	0.79	11,775	13.00	6.85
3	WEST RIDGE COAL RESOURCES	20	UT	7	C	RB	60,500.67		132.813	1.20	12,307	11.36	5.61
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

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|-----------------------|--|---|--------------------------|---|---|
| 1. Reporting Month: | OCTOBER | Year: | 2011 | 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>Crist Electric Generating Plant</u> | 5. Signature of Official Submitting Report: | Jocelyn P. Peters | | |
| | | 6. Date Completed: | <u>December 19, 2011</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	FORESIGHT	10	IL	199	C	26,825.77		-		-		0.315	
2	PATRIOT	8	WV	5	C	26,825.76		-		-		(0.662)	
3	WEST RIDGE COAL RESOURCES	20	UT	7	C	60,500.67		-		-		2.793	
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: OCTOBER Year: 2011
 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: December 19, 2011

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	FORESIGHT	10	IL	199 ASDD	RB	26,825.77		-		-		-	-	-		66.495	
2	PATRIOT	8	WV	5 ASDD	RB	26,825.76		-		-		-	-	-		114.608	
3	WEST RIDGE COAL RESOURCES	20	UT	7 ASDD	RB	60,500.67		-		-		-	-	-		132.813	
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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: OCTOBER Year: 2011 4. Name, Title, & Telephone Number of Contact Person Concerning
Data Submitted on this Form: Ms. J.P. Peters, Fuels Analyst
(850)- 444-6332

2. Reporting Company: Gulf Power Company

3. Plant Name: Smith Electric Generating Plant 5. Signature of Official Submitting Report: Jocelyn P. Peters

6. Date Completed: December 19, 2011

Line No.	Supplier Name	Mine Location	Purchase Type	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Effective Transport Charges (\$/Ton)	Total FOB Plant Price (\$/Ton)	Sulfur Content (%)	Btu Content (Btu/lb)	Ash Content (%)	Moisture Content (%)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1	INTEROCEAN COAL SALES	45 IM 999	C	RB	26,100.30			95.577	0.43	11,374	5.58	13.12
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

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|---|---|
| 1. Reporting Month: OCTOBER Year: 2011 | 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>Smith Electric Generating Plant</u> | 5. Signature of Official Submitting Report: <u>Jocelyn P. Peters</u> |
| | 6. Date Completed: <u>December 19, 2011</u> |

Line No.	Supplier Name	Mine Location	Purchase Type	Tons	FOB Mine Price (\$/Ton)	Shorthaul & Loading Charges (\$/Ton)	Original Invoice Price (\$/Ton)	Retroactive Price increases (\$/Ton)	Base Price (\$/Ton)	Quality Adjustments (\$/Ton)	Effective Purchase Price (\$/Ton)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	INTEROCEAN COAL SALES	45 IM 999	C	26,100.30	██████████	-	██████████	-	██████████	(0.983)	██████████
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: OCTOBER Year: 2011
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: December 19, 2011

Line No.	Supplier Name	Mine Location	Shipping Point	Transport Mode	Tons	Effective Purchase Price (\$/Ton)	Additional Shorthaul & Loading Charges (\$/Ton)	Rail Charges			Waterborne Charges			Other Related Charges (\$/Ton)	Total Transportation charges (\$/Ton)	FOB Plant Price (\$/Ton)
								Rail Rate (\$/Ton)	Other Rail Charges (\$/Ton)	River Barge Rate (\$/Ton)	Trans-loading Rate (\$/Ton)	Ocean Barge Rate (\$/Ton)	Other Water Charges (\$/Ton)			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	INTEROCEAN COAL SALES	45 IM 999	ASDD	RB	26,100.30		-		-			-	-	-		95.577
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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: AUGUST Year: 2011 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: December 19, 2011

Line No.	Supplier Name	Mine Location			Purchase Type	Transport Mode	Tons	Effective 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	Rio Tinto PRB	19	WY	5/9	C	RR	47,619.00			65.441	0.25	8,859	5.30	26.01
2	OXBOW MINING	17	CO	51	C	RR	23,523.50			94.986	0.43	12,158	10.20	6.90
3	COAL SALES TWENTYMILE	17	CO	107	C	RR	29,505.50			107.851	0.47	11,109	9.40	11.30
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

1. Reporting Month: AUGUST Year: 2011 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: December 19, 2011

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	Rio Tinto PRB	19	WY	5/9	C	47,619.00		-		-		(0.089)	
2	OXBOW MINING	17	CO	51	C	23,523.50		-		-		0.387	
3	COAL SALES TWENTYMILE	17	CO	107	C	29,505.50		-		-		(0.349)	
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**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: AUGUST Year: 2011
 2. Reporting Company: Gulf Power Company
 3. Plant Name: Daniel 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: December 19, 2011

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	Rio Tinto PRB	19 WY 5/9	Converse	RR	47,619.00		-		2.45	-	-	-	-	-		65.441	
2	OXBOW MINING	17 CO 51	SOMERSET, CO	RR	23,523.50		-		2.45	-	-	-	-	-		94.986	
3	COAL SALES TWENTYMILE	17 CO 107	ROUTT COUNTY	RR	29,505.50		-		2.45	-	-	-	-	-		107.851	
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EXHIBIT "C"

Reporting Month: October

Form 423-2

Plant Names	Column	Justification
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(g)	The Effective Purchase Price represents the contract coal commodity price net of Quality Adjustments found in column (k) on form 423-2(a). This information is considered confidential and competitively sensitive by Gulf Power's coal suppliers. Additionally, disclosure of this information, in conjunction with the information disclosed under other columns in this filing, would enable coal suppliers to determine the prices being charged by their competitors. This, in turn, could lead to less competitive pricing and impact Gulf's ability to bargain for price concessions with its coal suppliers. This information is confidential pursuant to section 366.093(3)(d)-(e), Florida Statutes.
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(h)	The Effective Transport Charges represent per ton transport charges incurred by Gulf to transport coal to its plants. This information is considered confidential and competitively sensitive by Gulf's transportation providers. Additionally, disclosure of Gulf's Effective Transport Charges in conjunction with the Total FOB Plant Price in column (i) would enable disclosure of the Effective Purchase Price in column (g) by subtracting the Effective Transport Charges in column (h) from the Total FOB Plant Price in column (i). This information is confidential pursuant to section 366.093(3)(d)-(e), Florida Statutes.

DOCUMENT NO. DATE

00075-12 1/5/12
PSC - COMMISSION CLERK

Form 423-2(a)

Plant Names	Column	Justification
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(f)	The FOB Mine Price is the current contract price of coal purchased by Gulf from each supplier. Disclosure of this information would enable suppliers to compare prices with their competitors which could lead to less competitive coal pricing in future bidding. Disclosure could also result in reduced ability for Gulf Power to bargain for price concessions from individual suppliers. This information is confidential pursuant to section 366.093(3)(d)-(e), Florida Statutes.
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(h)	The Original Invoice Price is the same as the FOB Price in column (f) except in cases when the supplier discloses its short haul and loading costs (column (g)), if any, included in the contract price of coal. Disclosure of this information would therefore be detrimental for the same reasons as are articulated above in connection with the FOB Mine Price.
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(j)	The Base Price is the same as the Original Invoice Price in column (h), since retroactive pricing adjustments (column (i)) are normally received, if at all, after the reporting month and are included on Form 423-C, if necessary. Disclosure of this information would therefore be detrimental for the same reasons as are articulated above in connection with the FOB Mine Price.
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(l)	The Effective Purchase Price represents the Base Price in column (j) adjusted by the Quality Adjustments in column (k). Disclosure of this information would therefore be detrimental for the same reasons as are articulated above in connection with FOB Mine Price.

Form 423-2(b)

Plant Names	Column	Justification
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(g)	The Effective Purchase Price, as described above, is contract coal commodity price net of Quality Adjustments found in column (k) on form 423-2(a) and is confidential for the reasons previously stated.
Plant Crist, line 1-3 Plant Daniel, lines 1-3	(i)	The Rail Rate is the current rate that Gulf Power pays to transport coal to its plants via rail. This information is considered confidential by Gulf's rail transportation providers. Additionally, disclosure of this information would enable rail transport providers to compare rates with their competitors which, in turn, could lead to less competitive rail rates in future negotiations. Disclosure would also result in reduced ability for Gulf Power to bargain for price concessions from individual providers. This information is confidential pursuant to section 366.093(3)(d), Florida Statutes.
Plant Crist, lines 1-3 Plant Smith, line 1	(k)	The River Barge Rate is the current rate that Gulf Power pays to transport coal to its plants via barge. This information is considered confidential by Gulf's barge transportation providers. Additionally, disclosure of this information would enable barge transport providers to compare rates with their competitors which, in turn, could lead to less competitive barge rates in future negotiations. Disclosure could also result in reduced ability for Gulf Power to bargain for price concessions from individual providers. This information is confidential pursuant to section 366.093(3)(d), Florida Statutes.

Plant Crist, lines 1-3	(l)	The Transloading Rate is the contract price to unload coal from vessels and trains and reload coal into Gulf's barges at the associated port facilities. The terms of the transloading agreement state that these rates shall remain confidential between the parties of the contract. Revealing this information would harm Gulf's and its suppliers' competitive interests. This information is confidential pursuant to section 366.093(3)(d), Florida Statutes
Plant Crist, lines 1-3 Plant Smith, line 1 Plant Daniel, lines 1-3	(p)	The Total Transportation Charges represent the total cost reported as transportation charges. Disclosure of this information in conjunction with information disclosed in other columns of Form 423-2(b) could enable third parties to determine individual components of the Total Transportation Charge, such as Rail or River Barge Rates which are confidential for the reasons stated above.