

EXHIBIT "B"

REDACTED

COM _____
APA _____
ECR ✓ _____
GCL _____
RAD _____
SRC _____
ADM _____
OPC _____
CLK _____

DOCUMENT NUMBER DATE

02731 APR 30 20

FPSC-COMMISSION CLERK

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

REDACTED

1. Reporting Month: FEBRUARY Year: 2012
 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: April 25, 2012

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	39,342.20		73.957	2.33	11,726	10.09	10.29	
2	PATRIOT	8	WV	5	C	RB	39,342.20		111.641	0.81	11,838	12.45	6.85	
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | |
|---|---|
| 1. Reporting Month: FEBRUARY Year: 2012 | 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>Crist Electric Generating Plant</u> | 6. Date Completed: <u>April 25, 2012</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	39,342.20		-		-		0.467	
2	PATRIOT	8	WV	5	C	39,342.20		-		-		(0.999)	
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

- | | |
|---|--|
| 1. Reporting Month: FEBRUARY Year: 2012 | 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>Crist Electric Generating Plant</u> | 6. Date Completed: <u>April 25, 2012</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)		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	FORESIGHT	10	IL 199	ASDD	RB	39,342.20		-		-		-	-	-		73.957
2	PATRIOT	8	WV 5	ASDD	RB	39,342.20		-		-		-	-	-		111.641
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																

(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: FEBRUARY Year: 2012
 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: April 25, 2012

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	17,219.17		143.843	0.67	11,220	6.40	13.22
2	PATRIOT	8	WV	5	C	RB	6,368.73		111.811	0.81	11,838	12.45	6.85
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | |
|---|---|
| 1. Reporting Month: FEBRUARY Year: 2012 | 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: Jocelyn P. Peters |
| | 6. Date Completed: <u>April 25, 2012</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	17,219.17						(3.407)	
2	PATRIOT	8	WV	5	C	6,368.73						(0.999)	
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: FEBRUARY Year: 2012
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: April 25, 2012

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)		
(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	17,219.17		-		-		-	-	-		143.843
2	PATRIOT	8	WV 5	ASDD	RB	6,368.73		-		-		-	-	-		111.811
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																

(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: FEBRUARY Year: 2012
 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: April 25, 2012

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	12,425.50			65.566	0.26	8,779	5.10	26.60
2	COAL SALES TWENTYMILE	17 CO 107	C	RR	18,410.50			117.321	0.45	11,096	10.30	10.60
3												
4												
5												
6												
7												
8												
9												
10												

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAILED PURCHASED COAL INVOICE INFORMATION**

- | | | | |
|-----------------------|---|--|---|
| 1. Reporting Month: | FEBRUARY Year: 2012 | 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>Daniel Electric Generating Plant</u> | 6. Date Completed: | <u>April 25, 2012</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	Rio Tinto PRB	19	WY	5/9	C	12,425.50		-		-		(0.264)	
2	COAL SALES TWENTYMILE	17	CO	107	C	18,410.50		-		-		(0.399)	
3													
4													
5													
6													
7													
8													
9													
10													

(use continuation sheet if necessary)

**MONTHLY REPORT OF COST AND QUALITY OF COAL FOR ELECTRIC PLANTS
DETAIL OF TRANSPORTATION CHARGES**

1. Reporting Month: FEBRUARY Year: 2012
 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: April 25, 2012

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	12,425.50		-		9.46	-	-	-	-	-		65.566	
2	COAL SALES TWENTYMILE	17 CO 107	ROUTT COUNTY	RR	18,410.50		-		9.46	-	-	-	-	-		117.321	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	

(use continuation sheet if necessary)

EXHIBIT "C"

Reporting Month: February

Form 423-2

Plant Names	Column	Justification
Plant Crist, lines 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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.

Form 423-2(a)

Plant Names	Column	Justification
Plant Crist, lines 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, line 2 Plant Daniel, lines 1-2	(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 1-2 Plant Smith, lines 1-2	(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.

<p>Plant Crist, lines 1-2</p> <p>Plant Smith, line 2</p>	<p>(l)</p>	<p>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</p>
<p>Plant Crist, lines 1-2</p> <p>Plant Smith, lines 1-2</p> <p>Plant Daniel, lines 1-2</p>	<p>(p)</p>	<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.</p>

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: **Fuel and Purchased Power Cost**)
Recovery Clause with Generating)
Performance Incentive Factor)

Docket No.: **120001-EI**

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by U. S. mail this 27th day of April, 2012 on the following:

Ausley Law Firm
James D. Beasley
J. Jeffry Wahlen
Post Office Box 391
Tallahassee, FL 32302
jbeasley@ausley.com

Brickfield Law Firm
James W. Brew
F. Alvin Taylor
Eighth Floor, West Tower
1025 Thomas Jefferson St, NW
Washington, DC 20007
jbrew@bbrslaw.com

Federal Executive Agencies
Captain Samuel Miller
USAF/AFLOA/JACL/ULFSC
139 Barnes Drive, Suite 1
Tyndall AFB, FL 32403-5319
Samuel.Miller@Tyndall.af.mil

Florida Industrial Power Users
Group
c/o Keefe Law Firm
Vicki Gordon Kaufman
Jon C. Moyle, Jr.
118 North Gadsden Street
Tallahassee, FL 32301
vk Kaufman@kagmlaw.com

Florida Power & Light Company
John T. Butler
700 Universe Boulevard
(LAW/JB)
Juno Beach, FL 33408-0420
John.Butler@fpl.com

Florida Power & Light
Company
Kenneth Hoffman
215 South Monroe Street,
Suite 810
Tallahassee, FL 32301-1858
Ken.Hoffman@fpl.com

Florida Public Utilities Company
Cheryl Martin
P.O. Box 3395
West Palm Beach, FL 33402-
3395
cherylmartin@fpuc.com

Florida Retail Federation
Robert Scheffel Wright / John
T. LaVia
c/o Gardner Law Firm
1300 Thomaswood Drive
Tallahassee, FL 32308
schef@gbwlegal.com

Gunster Law Firm
Beth Keating
215 South Monroe Street,
Suite 601
Tallahassee, FL 32301-1804
bkeating@gunster.com

Office of Public Counsel
J. Kelly
P. Christensen
C. Rehwinkel
c/o The Florida Legislature
111 W. Madison Street, Room
812
Tallahassee, FL 32399-1400
Christensen.patty@leg.state.fl.us


Progress Energy Florida, Inc.
Paul Lewis, Jr.
106 East College Avenue, Suite
800
Tallahassee, FL 32301:
Paul.lewisjr@pgnmail.com

Progress Energy Service
Company, LLC
John T. Burnett
Dianne M. Triplett
Post Office Box 14042
St. Petersburg, FL 33733
John.burnett@pgnmail.com

Tampa Electric Company
Ms. Paula K. Brown
Regulatory Affairs
P. O. Box 111
Tampa, FL 33601-0111
Regdept@tecoenergy.com

White Springs Agricultural
Chemicals, Inc.
Randy B. Miller
Post Office Box 300
White Springs, FL 32096
RMiller@pcsphosphate.com

Office of the General
Counsel
Jennifer Crawford
Lisa Bennett
Martha Barrera
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850
icrawfor@psc.state.fl.us
mbarrera@psc.state.fl.us
lbennett@psc.state.fl.us



JEFFREY A. STONE
Florida Bar No. 325953
RUSSELL A. BADDERS
Florida Bar No. 007455
STEVEN R. GRIFFIN
Florida Bar No. 0627569
BEGGS & LANE
P. O. Box 12950
Pensacola FL 32591-2950
(850) 432-2451
Attorneys for Gulf Power Company