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Pensacola, Florida 32520

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ORIGINAL



April 19, 1999

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 990001-EI are an original and ten (10) copies of the following for the month of March 1999 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

Also enclosed are revisions to January 1999, Schedule A1, pages 1 and 3, and February 1999, Schedule A1, page 3.

Sincerely,

Susan D. Ritenour (dw)

AFA
 APP
 CAF _____ Susan D. Ritenour
 CMU _____ Assistant Secretary and Assistant Treasurer
 CTR _____
 EAG *Bohannon*
 LEG _____
 MAS 3
 OPC _____ Enclosures
 RRR _____
 SEC _____ cc: Florida Public Service Commission
 WAW _____ Bureau of Auditing
 OTH _____ Rhonda Hicks

Bureau of Electric Rates
Roberta Bass

DOCUMENT NUMBER-DATE

051881 APR 22 99

FPSC-RECORDS/REPORTING

APR 22 1999

Revisions
DOCUMENT NUMBER-DATE

APR 22 99

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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

Docket No. 990001-EI

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail this 19th day of April 1999 on the following:

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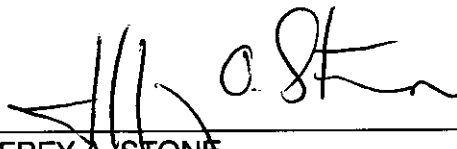
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990001

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
JANUARY 1999
CURRENT MONTH**

	DOLLARS				KWH				CENTS/KWH			
	ACTUAL	EST'd	DIFFERENCE AMT	%	ACTUAL	EST'd	DIFFERENCE AMT	%	ACTUAL	EST'd	DIFFERENCE AMT	%
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1 Fuel Cost of System Net Generation (A3)	14,516,915	16,395,388	(1,878,473)	(11.46)	934,677,000	1,084,780,000	(150,103,000)	(13.84)	1.5531	1.5114	0.04	2.76
2 Nuclear Fuel Disposal Costs	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	14,516,915	16,395,388	(1,878,473)	(11.46)	934,677,000	1,084,780,000	(150,103,000)	(13.84)	1.5531	1.5114	0.04	2.76
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	-	-	0	#N/A	-	-	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	597,043	691,000	(93,957)	(13.60)	28,553,703	37,050,000	(8,496,297)	(22.93)	2.0909	1.8650	0.23	12.11
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	684,091	0	684,091	#N/A	40,268,354	0	40,268,354	#N/A	1.6988	#N/A	#N/A	#N/A
9 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
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	0.00	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A8)	144,099	1,418	142,681	20.61	8,811,382	90,000	8,721,382	9,690.42	1.6354	1.5756	0.06	3.80
12 TOTAL COST OF PURCHASED POWER	1,425,233	692,418	732,814	105.83	77,633,439	37,140,000	40,493,439	109.03	1.8358	1.8643	(0.03)	(1.53)
13 Total Available MWH (Line 5 + Line 12)	15,942,148	17,087,806	(1,145,658)	(6.70)	1,012,310,439	1,121,920,000	(109,609,561)	(9.77)				
14 Fuel Cost of Economy Sales (A6)	2,843,587	(100,000)	2,943,587	(2,943.59)	193,420,107	(5,200,000)	198,620,107	3,819.62	(1.4702)	(1.9231)	0.45	23.55
15 Gain on Economy Sales (A6)	(10,797)	(14,400)	3,603	(25.02)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A7)	(619,273)	(1,169,000)	549,727	(47.03)	(34,324,803)	(60,200,000)	25,875,197	42.98	(1.8042)	(1.9419)	0.14	7.09
17 Fuel Cost of Other Power Sales (A7)	(5,221,604)	(2,225,000)	(2,996,604)	134.68	(360,511,254)	(158,253,000)	(202,258,254)	(127.81)	(1.4484)	(1.4060)	(0.04)	(3.02)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(3,008,088)	(3,508,400)	500,312	14.26	(201,415,950)	(223,653,000)	22,237,050	9.94	(1.4935)	(1.5687)	0.08	4.79
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	12,934,059	13,579,406	(645,347)	(4.75)	810,894,489	898,267,000	(87,372,511)	(9.73)	1.595	1.5117	0.08	5.51
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	30,141	25,291	4,850	19.18	1,889,724	1,673,000	216,724	(12.95)	1.5950	1.5117	0.08	5.51
23 T & D Losses *	728,492	783,514	(55,022)	(7.02)	45,673,501	51,830,000	(6,156,499)	11.88	1.5950	1.5117	0.08	5.51
24 TERRITORIAL KWH SALES	12,499,267	13,579,406	(645,347)	(4.75)	763,331,264	844,764,000	(81,432,736)	9.64	1.6375	1.6075	0.03	1.87
25 Wholesale KWH Sales	(24,291)	468,802	(493,093)	(105.18)	24,226,819	29,164,000	(4,937,181)	16.93	(0.1003)	1.6075	(1.71)	(106.24)
26 Jurisdictional KWH Sales	12,523,558	13,110,604	(587,046)	(4.48)	739,104,445	815,600,000	(76,495,555)	(9.38)	1.6944	1.6075	0.09	5.41
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,541,091	13,128,959	0	0.00	739,104,445	815,600,000	(76,495,555)	9.38	1.6968	1.6097	0.09	5.41
28 TRUE-UP	365,381	365,381	0	0.00	739,104,445	815,600,000	(76,495,555)	9.38	0.0494	0.0449	0.00	10.02
29 TOTAL JURISDICTIONAL FUEL COST	12,906,472	13,494,340	(587,868)	(4.36)	739,104,445	815,600,000	(76,495,555)	(9.38)	1.7462	1.6546	0.09	5.54
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.7741	1.6810	0.09	5.54
32 GPIF Reward / (Penalty) **	5,219	5,219	0	0.00	739,104,445	815,600,000	(76,495,555)	(9.38)	0.0007	0.0006	0.00	16.67
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.7748	1.6816	0.09	5.54
33a Special Contract Recovery Cost (Incl. Revenue Taxes) **	10,307	10,307	0	0.00	739,104,445	815,600,000	(76,495,555)	(9.38)	0.0014	0.0013	0.00	7.69
									1.7762	1.6829	0.09	5.54
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.776	1.683		

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** Generation Received at No Cost Due to Testing.

05187-99

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
JANUARY 1999
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)	14,516,915	16,395,388	(1,878,473)	(11.46)	934,677,000	1,084,780,000	(150,103,000)	(13.84)	1.5531	1.5114	0.04	2.76
2 Nuclear Fuel Disposal Costs	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	14,516,915	16,395,388	(1,878,473)	(11.46)	934,677,000	1,084,780,000	(150,103,000)	(13.84)	1.5531	1.5114	0.04	2.76
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)			0	#N/A			0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	597,043	691,000	(93,957)	(13.60)	28,553,703	37,050,000	(8,496,297)	(22.93)	2.0909	1.8650	0.23	12.11
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	684,091	0	684,091	#N/A	40,268,354	0	40,268,354	#N/A	1.6988	#N/A	#N/A	#N/A
9 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
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A9a)	144,099	1,418	142,681	10,062.10	8,811,382	90,000	8,721,382	9,690.42	1.6354	1.5756	0.06	3.80
12 TOTAL COST OF PURCHASED POWER	1,425,233	692,418	732,814	105.83	77,633,439	37,140,000	40,493,439	109.03	1.8358	1.8643	(0.03)	(1.53)
13 Total Available MWH (Line 5 + Line 12)	15,942,148	17,087,806	(1,145,658)	(6.70)	1,012,310,439	1,121,920,000	(109,609,561)	(9.77)				
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15 Gain on Economy Sales (A6)	(10,797)	(14,400)	3,603	(25.02)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A7)	(619,273)	(1,169,000)	549,727	(47.03)	(34,324,803)	(60,200,000)	25,875,197	42.98	(1.8042)	(1.9419)	0.14	7.09
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18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(3,008,088)	(3,508,400)	500,312	14.26	(201,415,950)	(223,653,000)	22,237,050	9.94	(1.4935)	(1.5687)	0.08	4.79
19 Net Inadvertant Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	12,934,059	13,579,406	(645,347)	(4.75)	810,894,489	898,267,000	(87,372,511)	(9.73)	1.595	1.5117	0.08	5.51
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	30,141	25,291	4,850	19.18	1,889,724	1,673,000	216,724	(12.95)	1.5950	1.5117	0.08	5.51
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24 TERRITORIAL KWH SALES	12,499,267	13,579,406	(1,080,139)	(7.95)	763,331,264	844,764,000	(81,432,736)	9.64	1.6375	1.6075	0.03	1.87
25 Wholesale KWH Sales	(24,291)	468,802	(493,093)	(105.18)	24,226,819	29,164,000	(4,937,181)	16.93	(0.1003)	1.6075	(1.71)	(106.24)
26 Jurisdictional KWH Sales	12,523,558	13,110,604	(587,046)	(4.48)	739,104,445	815,600,000	(76,495,555)	(9.38)	1.6944	1.6075	0.09	5.41
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	12,541,091	13,128,959	(587,868)	(4.48)	739,104,445	815,600,000	(76,495,555)	9.38	1.6968	1.6097	0.09	5.41
28 TRUE-UP	365,381	365,381	0	0.00	739,104,445	815,600,000	(76,495,555)	9.38	0.0494	0.0449	0.00	10.02
29 TOTAL JURISDICTIONAL FUEL COST	12,906,472	13,494,340	(587,868)	(4.36)	739,104,445	815,600,000	(76,495,555)	(9.38)	1.7462	1.6546	0.09	5.54
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.7741	1.6810	0.09	5.54
32 GPIF Reward / (Penalty) **	5,219	5,219	0	0.00	739,104,445	815,600,000	(76,495,555)	(9.38)	0.0007	0.0006	0.00	16.67
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.7748	1.6816	0.09	5.54
33a Special Contract Recovery Cost (Incl. Revenue Taxes) **	10,307	10,307	0	0.00	739,104,445	815,600,000	(76,495,555)		0.0014	0.0013	0.00	7.69
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.7762	1.6829	0.09	5.54
									1.776	1.683		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales.

*** Generation Received at No Cost Due to Testing.

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
FEBRUARY 1999
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)	24,505,385	27,163,745	(2,658,360)	(9.79)	1,549,923,000	1,784,090,000	(234,167,000)	(13.13)	1.5811	1.5226	0.06	3.84
2 Nuclear Fuel Disposal Costs	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
3 Coal Car Investment	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
4 Adjustments to Fuel Cost (A2, Page 1) ***	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
5 TOTAL COST OF GENERATED POWER	24,505,385	27,163,745	(2,658,360)	(9.79)	1,549,923,000	1,784,090,000	(234,167,000)	(13.13)	1.5811	1.5226	0.06	3.84
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)			0	#N/A			0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	2,278,043	2,169,000	109,043	5.03	125,232,904	125,440,000	(207,096)	(0.17)	1.8190	1.7291	0.09	5.20
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	891,746	0	891,746	#N/A	65,260,515	0	65,260,515	#N/A	1.3664	#N/A	#N/A	#N/A
9 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
10 Capacity Cost of Schedule E Economy Purchases (A2)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
11 Energy Payments to Qualifying Facilities (A9a)	469,262	4,253	465,009	10,933.67	27,327,189	270,000	27,057,189	10,021.18	1.7172	1.5752	0.14	9.01
12 TOTAL COST OF PURCHASED POWER	3,639,051	2,173,253	1,465,797	67.45	217,820,608	125,710,000	92,110,608	73.27	1.6707	1.7288	(0.06)	(3.36)
13 Total Available MWH (Line 5 + Line 12)	28,144,436	29,336,998	(1,192,562)	(4.07)	1,767,743,608	1,909,800,000	(142,056,392)	(7.44)				
14 Fuel Cost of Economy Sales (A6)	4,061,683	(215,000)	4,276,683	(1,989.15)	283,859,644	(9,890,000)	293,749,644	2,970.17	(1.4309)	(2.1739)	0.74	34.18
15 Gain on Economy Sales (A6)	(15,705)	(27,200)	11,495	(42.26)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A7)	(1,000,155)	(2,036,000)	1,035,845	(50.88)	(55,172,731)	(105,230,000)	50,057,269	47.57	(1.8128)	(1.9348)	0.12	6.31
17 Fuel Cost of Other Power Sales (A7)	(7,329,367)	(2,654,000)	(4,675,367)	176.16	(525,904,955)	(184,167,000)	(341,737,955)	(185.56)	(1.3937)	(1.4411)	0.05	3.29
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(4,283,545)	(4,932,200)	648,655	13.15	(297,218,042)	(299,287,000)	2,068,958	0.69	(1.4412)	(1.6480)	0.21	12.55
19 Net Inadvertent Interchange	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
20 TOTAL FUEL & NET POWER TRANSACTIONS (LINES 5 + 12 + 18 + 19)	23,860,890	24,404,798	(543,908)	(2.23)	1,470,525,566	1,610,513,000	(139,987,434)	(8.69)	1.6226	1.5153	0.11	7.08
21 Net Unbilled Sales *	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
22 Company Use *	59,178	50,308	8,870	17.63	3,647,121	3,320,000	327,121	(9.85)	1.6226	1.5153	0.11	7.08
23 T & D Losses *	1,276,362	1,280,429	(4,066)	(0.32)	78,661,532	84,500,000	(5,838,468)	6.91	1.6226	1.5153	0.11	7.08
24 TERRITORIAL KWH SALES	23,426,097	24,404,798	(978,701)	(4.01)	1,388,216,913	1,522,693,000	(134,476,087)	8.83	1.6875	1.6027	0.08	5.29
25 Wholesale KWH Sales	366,780	872,621	(505,841)	(57.97)	46,591,207	54,453,000	(7,861,793)	14.44	0.7872	1.6025	(0.82)	(50.88)
26 Jurisdictional KWH Sales	23,059,317	23,532,177	(472,860)	(2.01)	1,341,625,706	1,468,240,000	(126,614,294)	(8.62)	1.7188	1.6027	0.12	7.24
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	23,091,600	23,565,122	(473,522)	(2.01)	1,341,625,706	1,468,240,000	(126,614,294)	8.62	1.7212	1.6050	0.12	7.24
28 TRUE-UP	730,763	730,763	0	0.00	1,341,625,706	1,468,240,000	(126,614,294)	8.62	0.0545	0.0499	0.00	9.22
29 TOTAL JURISDICTIONAL FUEL COST	23,822,363	24,295,885	(473,522)	(1.95)	1,341,625,706	1,468,240,000	(126,614,294)	(8.62)	1.7757	1.6549	0.12	7.30
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8041	1.6813	0.12	7.30
32 GPIF Reward / (Penalty) **	10,438	10,438	0	0.00	1,341,625,706	1,468,240,000	(126,614,294)	(8.62)	0.0008	0.0007	0.00	14.29
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8049	1.6820	0.12	7.31
33a Special Contract Recovery Cost (Incl. Revenue Taxes) **	20,614	20,614	0	0.00	1,341,625,706	1,468,240,000	(126,614,294)		0.0015	0.0014	0.00	7.14
									1.8064	1.6834	0.12	7.31
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.806	1.683		

* Include for Informational Purposes Only
 ** Calculation Based on Jurisdictional KWH Sales.
 *** Generation Received at No Cost Due to Testing.