

ORIGINAL

One Energy Place
Pensacola, Florida 32520

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June 19, 2000

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. 000001-EI are an original and ten (10) copies of the following for the month of May 2000 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

Sincerely,

Susan D. Ritenour

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Enclosures

cc: Florida Public Service Commission
Bureau of Auditing
Rhonda Hicks
Bureau of Electric Rates
Connie Kummer

APP _____
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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. 000001-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 19~~th~~ day of June 2000 on the following:

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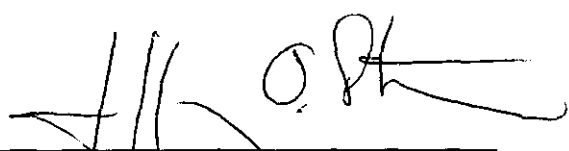
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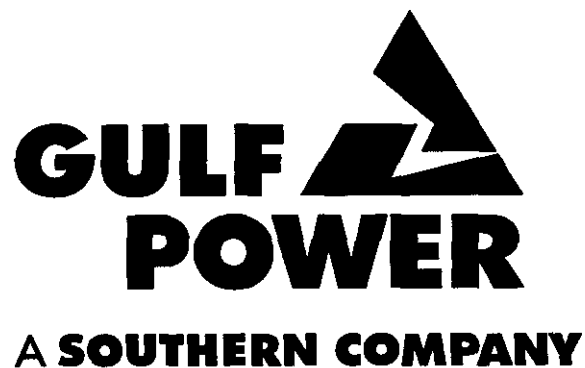


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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION ORIGINAL

Docket No. 000001-E1

**ACTUAL MONTHLY FUEL FILING
MAY 2000**



DOCUMENT NUMBER-DATE

07486 JUN 20 8

FPSC-RECORDS/REPORTING

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
MAY 2000
CURRENT MONTH**

	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)	20,894,421	16,893,709	4,000,712	23.68	1,255,547,000	1,061,850,000	193,697,000	18.24	1.6642	1.5910	0.07	4.60
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	20,894,421	16,893,709	4,000,712	23.68	1,255,547,000	1,061,850,000	193,697,000	18.24	1.6642	1.5910	0.07	4.60
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	3,440,876	1,146,000	2,294,876	200.25	131,479,673	59,680,000	71,799,673	120.31	2.6170	1.9202	0.70	36.29
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)	515,934	13,247	502,687	43.36	12,918,582	570,000	12,348,582	2,166.42	3.9937	2.3240	1.67	71.85
12 TOTAL COST OF PURCHASED POWER	3,956,810	1,159,247	2,797,563	241.33	144,398,255	60,250,000	84,148,255	139.67	2.7402	1.9241	0.82	42.41
13 Total Available MWH (Line 5 + Line 12)	24,851,231	18,052,956	6,798,275	37.66	1,399,945,255	1,122,100,000	277,845,255	24.76				
14 Fuel Cost of Economy Sales (A6)	(131,254)	(163,000)	31,746	(19.48)	(4,110,155)	(5,680,000)	1,569,845	27.64	(3.1934)	(2.8697)	(0.32)	(11.28)
15 Gain on Economy Sales (A6)	(49,695)	(16,000)	(33,695)	210.59	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(1,796,291)	(1,366,000)	(430,291)	31.50	(95,083,458)	(71,680,000)	(23,403,458)	(32.65)	(1.8892)	(1.9057)	0.02	0.87
17 Fuel Cost of Other Power Sales (A6)	(7,663,706)	(2,046,000)	(5,617,706)	274.57	(302,433,551)	(108,056,000)	(194,377,551)	(179.89)	(2.5340)	(1.8935)	(0.64)	(33.83)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(9,640,946)	(3,591,000)	(6,049,946)	(168.48)	(401,627,164)	(185,416,000)	(216,211,164)	(116.61)	(2.4005)	(1.9367)	(0.46)	(23.95)
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)	15,210,285	14,461,956	748,329	5.17	998,318,091	936,684,000	61,634,091	6.58	1.5236	1.544	(0.02)	(1.32)
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 *	31,570	35,728	(4,159)	(11.64)	2,072,034	2,314,000	(241,966)	10.46	1.5236	1.5440	(0.02)	(1.32)
23 T & D Losses *	888,134	835,042	53,092	6.36	58,291,793	54,083,000	4,208,793	(7.78)	1.5236	1.5440	(0.02)	(1.32)
24 TERRITORIAL KWH SALES	15,210,285	14,461,956	748,329	5.17	937,954,264	880,287,000	57,667,264	(6.55)	1.6216	1.6429	(0.02)	(1.30)
25 Wholesale KWH Sales	511,583	505,980	5,603	1.11	31,546,765	30,799,000	747,765	(2.43)	1.6217	1.6428	(0.02)	(1.28)
26 Jurisdictional KWH Sales	14,698,702	13,955,976	742,726	5.32	906,407,499	849,488,000	56,919,499	6.70	1.6216	1.6429	(0.02)	(1.30)
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	14,719,280	13,975,514	0	0.00	906,407,499	849,488,000	56,919,499	(6.70)	1.6239	1.6452	(0.02)	(1.29)
28 TRUE-UP	1,146,038	1,146,038	0	0.00	906,407,499	849,488,000	56,919,499	(6.70)	0.1264	0.1349	(0.01)	(6.30)
29 TOTAL JURISDICTIONAL FUEL COST	15,865,318	15,121,552	743,766	4.92	906,407,499	849,488,000	56,919,499	6.70	1.7503	1.7801	(0.03)	(1.67)
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.7783	1.8085	(0.03)	(1.67)
32 GPIF Reward / (Penalty) **	(3,056)	(3,056)	0	0.00	906,407,499	849,488,000	56,919,499	6.70	(0.0003)	(0.0004)	0.00	(25.00)
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.7780	1.8081	(0.03)	(1.66)
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.778	1.808		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales.

SCHEDULE A1a

**GULF POWER COMPANY
 RECAP OF ACTUAL FUEL & PURCHASED POWER COSTS
 SHOWN ON SCHEDULE A1
 FOR THE MONTH OF
 MAY 2000**

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>AMOUNT</u>
1	Fuel Cost of System Net Generation	Schedule A-3, Line 7	\$20,894,421
2	Fuel Related Transactions	Schedule A-13	0
3	Adjustments to Fuel Cost	Schedule A-2, Line A-6	0
4	Fuel Cost of Purchased Power	Schedule A-8, Col. 8	0
5	Energy Cost of Economy Purchases	Sch. A-9, Col. 5, Line 13	3,440,876
6	Demand & Non Fuel Cost of Purchased Power	Schedule A-9 Footnote	0
7	Energy Payments to Qualified Facilities	Sch. A-8, Col. 8, Line 6	515,934
8	Fuel Cost of Power Sold	Sch. A-6, Col. 7, Line 63	<u>(9,640,946)</u>
9	Total Fuel and Net Power Transactions		<u>\$15,210,285</u>

**COMPARISON OF ESTIMATED AND ACTUAL
FUEL AND PURCHASED POWER COST RECOVERY FACTOR
GULF POWER COMPANY
MAY 2000
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)	75,069,669	70,691,156	4,378,513	6.19	4,639,578,000	4,501,810,000	137,768,000	3.06	1.6180	1.5703	0.05	3.04
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	75,069,669	70,691,156	4,378,513	6.19	4,639,578,000	4,501,810,000	137,768,000	3.06	1.6180	1.5703	0.05	3.04
6 Fuel Cost of Purchased Power (Exclusive of Economy) (A7)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
7 Energy Cost of Schedule C & X Econ. Purch.(Broker) (A9)	0	0	0	#N/A	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
8 Energy Cost of Other Econ. Purch. (Nonbroker) (A9)	12,715,639	9,415,000	3,300,639	35.06	612,572,139	465,050,000	147,522,139	31.72	2.0758	2.0245	0.05	2.53
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)	2,146,289	27,926	2,118,363	7,585.63	76,468,396	1,350,000	75,118,396	5,564.33	2.8068	2.0686	0.74	35.69
12 TOTAL COST OF PURCHASED POWER	14,861,928	9,442,926	5,419,002	57.39	689,040,535	466,400,000	222,640,535	47.74	2.1569	2.0246	0.13	6.53
13 Total Available MWH (Line 5 + Line 12)	89,931,597	80,134,082	9,797,515	12.23	5,328,618,535	4,968,210,000	360,408,535	7.25				
14 Fuel Cost of Economy Sales (A6)	(577,464)	(1,459,000)	881,536	(60.42)	(26,883,989)	(54,460,000)	27,576,011	50.64	(2.1480)	(2.6790)	0.53	19.82
15 Gain on Economy Sales (A6)	(136,728)	(145,000)	8,272	(5.70)	0	0	0	#N/A	#N/A	#N/A	#N/A	#N/A
16 Fuel Cost of Unit Power Sales (A6)	(5,989,110)	(5,144,000)	(845,110)	16.43	(302,506,479)	(266,170,000)	(36,336,479)	(13.65)	(1.9798)	(1.9326)	(0.05)	(2.44)
17 Fuel Cost of Other Power Sales (A6)	(19,212,184)	(7,537,000)	(11,675,184)	154.90	(993,069,436)	(468,750,000)	(524,319,436)	(111.85)	(1.9346)	(1.6079)	(0.33)	(20.32)
18 TOTAL FUEL COSTS & GAINS OF POWER SALES (LINES 14 + 15 + 16 + 17)	(25,915,486)	(14,285,000)	(11,630,486)	(81.42)	(1,322,459,904)	(789,380,000)	(533,079,904)	(67.53)	(1.9596)	(1.8096)	(0.15)	(8.29)
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)	64,016,111	65,849,082	(1,832,971)	(2.78)	4,006,158,631	4,178,830,000	(172,671,369)	(4.13)	1.5979	1.5758	0.02	1.40
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 *	139,952	156,241	(16,289)	(10.43)	8,758,470	9,915,000	(1,156,530)	11.66	1.5979	1.5758	0.02	1.40
23 T & D Losses *	3,269,154	3,441,988	(172,835)	(5.02)	204,590,628	218,428,000	(13,837,372)	6.33	1.5979	1.5758	0.02	1.40
24 TERRITORIAL KWH SALES	64,016,111	65,849,082	(1,832,971)	(2.78)	3,792,809,533	3,950,487,000	(157,677,467)	3.99	1.6878	1.6669	0.02	1.25
25 Wholesale KWH Sales	2,199,030	2,360,107	(161,077)	(6.82)	130,400,823	141,656,000	(11,255,177)	7.95	1.6864	1.6661	0.02	1.22
26 Jurisdictional KWH Sales	61,817,081	63,488,975	(1,671,894)	(2.63)	3,662,408,710	3,808,831,000	(146,422,290)	(3.84)	1.6879	1.6669	0.02	1.26
26a Jurisdictional Loss Multiplier	1.0014	1.0014							1.0014	1.0014		
27 Jurisdictional KWH Sales Adj. for Line Losses	61,903,625	63,577,860	(1,674,235)	(2.63)	3,662,408,710	3,808,831,000	(146,422,290)	3.84	1.6902	1.6692	0.02	1.26
28 TRUE-UP	5,730,191	5,730,191	0	0.00	3,662,408,710	3,808,831,000	(146,422,290)	3.84	0.1565	0.1504	0.01	4.06
29 TOTAL JURISDICTIONAL FUEL COST	67,633,816	69,308,051	(1,674,235)	(2.42)	3,662,408,710	3,808,831,000	(146,422,290)	(3.84)	1.8467	1.8196	0.03	1.49
30 Revenue Tax Factor									1.01597	1.01597		
31 Fuel Factor Adjusted for Revenue Taxes									1.8762	1.8487	0.03	1.49
32 GPIF Reward / (Penalty) **	(15,280)	(15,280)	0	0.00	3,662,408,710	3,808,831,000	(146,422,290)	(3.84)	(0.0004)	(0.0004)	0.00	0.00
33 Fuel Factor Adjusted for GPIF Reward / (Penalty)									1.8758	1.8483	0.03	1.49
34 FUEL FACTOR ROUNDED TO NEAREST .001(CENTS/KWH)									1.876	1.848		

* Include for Informational Purposes Only

** Calculation Based on Jurisdictional KWH Sales.

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY**

FOR THE MONTH OF: MAY 2000

	CURRENT MONTH				PERIOD - TO - DATE				
	ACTUAL	ESTIMATED	AMOUNT (\$)	DIFFERENCE %	ACTUAL	ESTIMATED	AMOUNT (\$)	DIFFERENCE %	
A. Fuel Cost & Net Power Transactions									
1 Fuel Cost of System Net Generation	20,776,281.44	16,730,497	4,045,784.44	24.18	74,469,771.73	69,890,855.00	4,578,916.73	6.55	
1a Other Generation	118,139.11	163,212	(45,072.89)	(27.62)	599,896.13	800,301.00	(200,404.87)	(25.04)	
2 Fuel Cost of Power Sold	(9,640,946.04)	(3,591,000)	(6,049,946.04)	168.48	(25,915,486.49)	(14,285,000.00)	(11,630,486.49)	81.42	
3 Fuel Cost - Purchased Power	3,440,876.24	1,146,000	2,294,876.24	200.25	12,715,640.30	9,415,000.00	3,300,640.30	35.06	
3a Demand & Non-Fuel Cost Purchased Power	0.00	0	0.00	#N/A	0.00	0.00	0.00	#N/A	
3b Energy Payments to Qualifying Facilities	515,934.00	13,247	502,687.00	3,794.72	2,146,289.00	27,926.00	2,118,363.00	7,585.63	
4 Energy Cost-Economy Purchases	0.00	0	0.00	#N/A	0.00	0.00	0.00	#N/A	
5 Total Fuel & Net Power Transactions	15,210,284.75	14,461,956	748,328.75	5.17	64,016,110.67	65,849,082	(1,832,971.33)	(2.78)	
6 Adjustments To Fuel Cost *	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A	
7 Adj. Total Fuel & Net Power Transactions	15,210,284.75	14,461,956	748,328.75	5.17	64,016,110.67	65,849,082	(1,832,971.33)	(2.78)	
B. KWH Sales									
1 Jurisdictional Sales	906,407,499	849,488,000	56,919,499	6.70	3,662,408,710	3,808,831,000	(146,422,290)	(3.84)	
2 Non-Jurisdictional Sales	31,546,765	30,799,000	747,765	2.43	130,400,823	141,656,000	(11,255,177)	(7.95)	
3 Total Territorial Sales	937,954,264	880,287,000	57,667,264	6.55	3,792,809,533	3,950,487,000	(157,677,467)	(3.99)	
4 Juris. Sales as % of Total Terr. Sales	96.6366	96.5013	0.1353	0.14	96.5619	96.4142	0.1477	0.15	

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

	CURRENT MONTH				PERIOD - TO - DATE			
	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%	\$ ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
<i>C. True-up Calculation</i>								
1 Jurisdictional Fuel Revenue	17,424,913.18	16,339,749	1,085,164.47	6.64	70,241,154.66	73,262,178	(3,021,023.75)	(4.12)
2 Fuel Adj. Revs. Not Applicable to Period:								
2a True-Up Provision	(1,146,038.25)	(1,146,038)	0.00	0.00	(5,730,191.25)	(5,730,191)	0.00	0.00
2b Incentive Provision	3,008.54	3,009	0.00	0.00	15,042.70	15,043	0.00	0.00
2c Special Contract Recovery Cost	0.00	0	0.00	#N/A	0.00	0	0.00	#N/A
3 Juris. Fuel Revenue Applicable to Period	<u>16,281,883.47</u>	<u>15,196,720</u>	<u>1,085,163.47</u>	7.14	<u>64,526,006.11</u>	<u>67,547,030</u>	<u>(3,021,023.89)</u>	(4.47)
4 Adjusted Total Fuel & Net Power Transactions (Line A7)	<u>15,210,284.75</u>	<u>14,461,956</u>	<u>748,328.75</u>	5.17	<u>64,016,110.67</u>	<u>65,849,082</u>	<u>(1,832,971.33)</u>	(2.78)
5 Juris. Sales % of Total KWH Sales (Line B4)	<u>96.6366</u>	<u>96.5013</u>	<u>0.1353</u>	0.14	<u>96.5619</u>	<u>96.4142</u>	<u>0.1477</u>	0.15
6 Juris. Total Fuel & Net Power Transactions Adj. for Line Losses (C4 *C5*1.0014)	<u>14,719,280.22</u>	<u>13,975,514</u>	<u>743,766.22</u>	5.32	<u>61,903,624.97</u>	<u>63,577,860</u>	<u>(1,674,235.03)</u>	(2.63)
7 True-Up Provision for the Month Over/(Under) Collection (C3-C6)	<u>1,562,603.25</u>	<u>1,221,206</u>	<u>341,397.25</u>	27.96	<u>2,622,381.14</u>	<u>3,969,170</u>	<u>(1,346,788.86)</u>	(33.93)
8 Interest Provision for the Month	<u>(15,239.41)</u>	<u>(28,877)</u>	<u>13,637.59</u>	(47.23)	<u>(145,016.10)</u>	<u>(227,268)</u>	<u>82,251.90</u>	(36.19)
9 Beginning True-Up & Interest Provision	<u>(4,222,645.47)</u>	<u>(6,618,733)</u>	<u>2,396,087.53</u>	(36.20)	<u>(9,736,799.67)</u>	<u>(13,752,459)</u>	<u>4,015,659.33</u>	(29.20)
10 True-Up Collected / (Refunded)	<u>1,146,038.25</u>	<u>1,146,038</u>	<u>0.00</u>	0.00	<u>5,730,191.25</u>	<u>5,730,191</u>	<u>0.00</u>	0.00
11 End of Period - Total Net True-Up, Before Adjustment (C7+C8+C9+C10)	<u>(1,529,243.38)</u>	<u>(4,280,366)</u>	<u>2,751,122.62</u>	(64.27)	<u>(1,529,243.38)</u>	<u>(4,280,366)</u>	<u>2,751,122.62</u>	(64.27)

**CALCULATION OF TRUE-UP AND INTEREST PROVISION
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

		CURRENT MONTH			
		ACTUAL	ESTIMATED	DIFFERENCE AMOUNT (\$)	%
D.	<i>Interest Provision</i>				
1	Beginning True-Up Amount (C9)	(4,222,645.47)	(6,618,733.00)	2,396,087.53	(36.20)
2	Ending True-Up Amount				
	Before Interest (C7+C9+C10)	(1,514,003.97)	(4,251,489.00)	2,737,485.03	(64.39)
3	Total of Beginning & Ending True-Up Amts.	(5,736,649.44)	(10,870,222.00)	5,133,572.56	(47.23)
4	Average True-Up Amount	(2,868,324.72)	(5,435,111)	2,566,786.28	(47.23)
5	Interest Rate -				
	1st Day of Reporting Business Month	6.18	6.18	0.0000	
6	Interest Rate -				
	1st Day of Subsequent Business Month	6.57	6.57	0.0000	
7	Total (D5+D6)	12.75	12.75	0.0000	
8	Annual Average Interest Rate	6.38	6.38	0.0000	
9	Monthly Average Interest Rate (D8/12)	0.5313	0.5313	0.0000	
10	Interest Provision (D4*D9)	(15,239.41)	(28,877.00)	13,637.59	(47.23)
	Jurisdictional Loss Multiplier (From A-1)	1.0014	1.0014		

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
GULF POWER COMPANY
FOR THE MONTH OF :
MAY 2000

FUEL COST-NET GEN.(\$)	CURRENT MONTH				PERIOD - TO - DATE			
	ACTUAL (1)	EST. (2)	DIFFERENCE		ACTUAL (5)	EST. (6)	DIFFERENCE	
			AMOUNT (3)	% (4)			AMOUNT (7)	% (8)
2 LIGHTER OIL	44,765	27,388	17,377	63.45	146,707	129,826	16,881	13.00
3 COAL excluding Scherer	16,978,009	14,699,319	2,278,690	15.50	65,204,109	61,237,614	3,966,495	6.48
3a COAL at Scherer	1,929,879	1,981,436	(51,557)	(2.60)	5,744,690	8,409,530	(2,664,840)	(31.69)
4 GAS	1,690,832	4,999	1,685,833	33,723.40	2,855,733	23,725	2,832,008	11,936.81
4a GAS (B.L.)	20,710	16,081	4,629	28.79	201,070	76,007	125,063	164.54
6 OTHER - C.T.	112,087	1,274	110,813	8,698.04	156,175	14,149	142,026	1,003.79
6a OTHER GENERATION	118,139	163,212	(45,073)	(27.62)	761,185	800,305	(39,120)	(4.89)
7 TOTAL (\$)	<u>20,894,421</u>	<u>16,893,709</u>	<u>4,000,712</u>	<u>23.68</u>	<u>75,069,669</u>	<u>70,691,156</u>	<u>4,378,513</u>	<u>6.19</u>
SYSTEM NET GEN. (MWH)								
9 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
10 COAL	1,219,139	1,052,990	166,149	15.78	4,541,212	4,458,260	82,952	1.86
11 GAS	28,394	130	28,264	21,741.54	55,548	580	54,968	9,477.24
13 OTHER - C.T.	1,731	30	1,701	5,670.00	2,341	310	2,031	655.16
13a OTHER GENERATION	6,283	8,700	(2,417)	(27.78)	40,477	42,660	(2,183)	(5.12)
14 TOTAL (MWH)	<u>1,255,547</u>	<u>1,061,850</u>	<u>193,697</u>	<u>18.24</u>	<u>4,639,578</u>	<u>4,501,810</u>	<u>137,768</u>	<u>3.06</u>
UNITS OF FUEL BURNED								
16 LIGHTER OIL (BBL)	1,664	1,338	326	24.36	5,684	6,427	(744)	(11.58)
17 COAL (TON) (1)	475,172	427,761	47,411	11.08	1,887,357	1,820,140	67,217	3.69
18 GAS (MCF)	488,189	8,185	480,004	5,864.43	939,724	36,382	903,342	2,482.94
20 OTHER - C.T. (BBL)	4,106	65	4,041	6,216.92	5,776	725	5,051	696.69
BTU'S BURNED (MMBTU)								
22 LIGHTER OIL	0	0	0	#N/A	0	0	0	#N/A
23 COAL + B.L. (OIL & GAS)	12,345,452	10,942,597	1,402,855	12.82	46,304,836	46,070,058	234,778	0.51
24 GAS	497,233	1,999	495,234	24,774.09	907,888	8,827	899,061	10,185.35
26 OTHER - C.T.	23,883	380	23,503	6,185	33,598	4,228	29,370	694.65
27 TOTAL (MMBTU)	<u>12,866,568</u>	<u>10,944,976</u>	<u>1,921,592</u>	<u>17.56</u>	<u>47,246,322</u>	<u>46,083,113</u>	<u>1,163,209</u>	<u>2.52</u>
GENERATION MIX (% MWH)								
29 LIGHTER OIL	0.00	0.00	0.00	#N/A	0.00	0.00	0.00	#N/A
30 COAL + B.L.	97.10	99.17	(2.07)	(2.09)	97.88	99.03	(1.15)	(1.16)
31 GAS	2.26	0.01	2.25	22,500.00	1.20	0.01	1.19	11,900.00
33 OTHER - C.T.	0.14	0.00	0.14	#N/A	0.05	0.01	0.04	400.00
33a OTHER GENERATION	0.50	0.82	(0.32)	(39.02)	0.87	0.95	(0.08)	(8.42)
34 TOTAL (% MWH)	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>	<u>0.00</u>	<u>0.00</u>
FUEL COST (\$)/ UNIT								
36 LIGHTER OIL (\$/BBL)	26.89	20.47	6.42	31.36	25.81	20.20	5.61	27.77
37 COAL (\$/TON) (1)	35.73	34.36	1.37	3.99	34.55	33.64	0.91	2.71
38 GAS (ALL) (\$/MCF)	3.51	2.58	0.93	36.05	3.25	2.74	0.51	18.61
40 OTHER - C.T. (\$/BBL)	27.30	19.60	7.70	39.29	27.04	19.52	7.52	38.52
FUEL COST (\$)/ MMBTU								
42 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
43 COAL + GAS B.L. +OIL B.L.	1.54	1.53	0.01	0.65	1.54	1.52	0.02	1.32
44 GAS - Generation	3.40	2.50	0.90	36.00	3.15	2.69	0.46	17.10
46 OTHER - C.T.	4.69	3.35	1.34	40	4.65	3.35	1.30	38.81
47 TOTAL (\$/MMBTU)	<u>1.62</u>	<u>1.54</u>	<u>0.08</u>	<u>5.19</u>	<u>1.57</u>	<u>1.52</u>	<u>0.05</u>	<u>3.29</u>
BTU BURNED / KWH								
49 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
50 COAL + GAS B.L. +OIL B.L.	10,126	10,392	(266)	(2.56)	10,197	10,334	(137)	(1.33)
51 GAS - Generation	17,512	15,377	2,135	13.88	16,344	15,219	1,125	7.39
53 OTHER - C.T.	13,797	12,667	1,130	2	14,352	13,639	713	5
54 TOTAL (BTU/KWH)	<u>10,299</u>	<u>10,307</u>	<u>(8.00)</u>	<u>(0.08)</u>	<u>10,273</u>	<u>10,237</u>	<u>36</u>	<u>0.35</u>
FUEL COST (# / KWH)								
56 LIGHTER OIL	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
57 COAL + B.L. (OIL & GAS)	1.56	1.59	(0.03)	(1.89)	1.57	1.57	0.00	0.00
58 GAS	5.95	3.85	2.10	54.55	5.14	4.09	1.05	25.67
60 OTHER - C.T.	6.48	4.25	2.23	52.47	6.67	4.56	2.11	46.27
60a OTHER GENERATION	1.88	1.88	0.00	0.00	1.88	1.88	0.00	0.00
61 TOTAL (# / KWH)	<u>1.66</u>	<u>1.59</u>	<u>0.07</u>	<u>4.40</u>	<u>1.62</u>	<u>1.57</u>	<u>0.05</u>	<u>3.18</u>

Note: (1) Line 17, Coal Tons, and Line 37, \$/Ton, exclude Plant Scherer. Coal statistics for Plant Scherer are being reported on a BTU and \$ basis only.

**SYSTEM NET GENERATION AND FUEL COST
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
Line	Plant/Unit	Net Cap. (MW) 2000	Net Gen. (MWH)	Cap. Factor (%)	Equiv. Avail. Factor (%)	Net Output Factor (%)	Avg. Net Heat Rate (BTU/KWH)	Fuel Type	Fuel Burned (Units) Tons/MCF/Bbl	Fuel Heat Value (BTU/Unit) lbs./c/Gal.	Fuel Burned (MMBTU)	Fuel Burned Cost (\$)	Fuel Cost/ KWH (\$/KWH)	Fuel Cost/ Unit (\$/Unit)
1	Crist 1	24.0	5,733	32.1	71.8	44.7	20,438	Gas-G	113,650	1,031	117,173	398,447	6.95	3.51
2								Oil-G						
3								Gas-S	195	1,031	202	685		3.51
4	Crist 2	24.0	8,398	47.0	93.4	50.3	19,053	Gas-G	155,195	1,031	160,007	544,099	6.48	3.51
5								Oil-G						
6								Gas-S	586	1,031	604	2,054		3.51
7	Crist 3	35.0	14,230	54.6	100.0	54.6	15,436	Gas-G	213,045	1,031	219,650	746,917	5.25	3.51
8								Oil-G						
9								Gas-S	49	1,031	51	171		3.49
10	Crist 4	78.0	48,375	83.4	100.0	83.4	10,469	Coal	21,009	12,053	506,436	755,116	1.56	35.94
11			33					Gas-G	391	1,031	403	1,369	4.15	3.50
12								Gas-S	391	1,031	403	1,369		3.50
13								Oil-S	88	137,434	509	1,832		20.78
14	Crist 5	80.0	54,519	91.6	100.0	91.6	10,231	Coal	23,157	12,044	557,809	832,336	1.53	35.94
15			0					Gas-G	0	1,031	0	0	#N/A	#N/A
16								Gas-S	0	1,031	0	0		#N/A
17								Oil-S	14	137,434	80	287		20.78
18	Crist 6	302.0	171,645	76.4	86.6	88.3	10,488	Coal	74,835	12,028	1,800,223	2,689,784	1.57	35.94
19			0					Gas-G	0	1,031	0	0	#N/A	#N/A
20								Gas-S	1,709	1,031	1,762	5,990		3.50
21								Oil-S	230	137,434	1,329	4,788		20.79
22	Crist 7	477.0	288,578	81.3	85.4	95.2	9,817	Coal	117,719	12,033	2,833,028	4,231,180	1.47	35.94
23								Gas-G		1,031	0	0	#N/A	#N/A
24								Gas-S	2,978	1,031	3,070	10,440		3.51
25								Oil-S	1	137,434	5	16		20.36
26	Scherer 3 (2)	214.0	102,473	64.4	99.9	64.4	9,815	Coal	0	11,339	1,005,789	1,933,186	1.89	#N/A
27								Oil-S	0	138,000	1	3		31.50
28	Scholz 1	46.0	18,307	53.5	89.5	59.8	11,540	Coal	8,308	12,714	211,261	315,604	1.72	37.99
29								Oil-S	44	138,500	258	1,016		22.94
30	2	46.0	14,317	41.8	68.9	60.8	12,383	Coal	6,945	12,763	177,281	263,824	1.84	37.99
31								Oil-S	62	138,500	359	1,414		22.94
32	Smith 1	162.0	113,621	94.3	100.0	94.3	9,994	Coal	46,453	12,222	1,135,490	1,668,674	1.47	35.92
33								Oil-S	13	138,500	73	407		32.25
34	2	190.0	125,646	88.9	96.6	92.0	10,134	Coal	52,197	12,197	1,273,298	1,875,030	1.49	35.92
35								Oil-S	181	138,500	1,053	5,837		32.26
36	A	32.0	1,731	7.3	98.2	7.4	13,797	Oil	4,106	138,500	23,883	112,087	6.48	27.30
37	Other Generation	0.0	6,283		0.0				0	0		118,139	1.88	#N/A
38	Daniel 1 (1)	255.0	112,332	59.2	70.1	84.4	10,183	Coal	50,381	11,352	1,143,850	1,764,343	1.57	35.02
39								Oil-S	648	137,785	3,747	18,304		28.27
40	Daniel 2 (1)	255.0	169,326	89.3	99.7	89.5	9,953	Coal	74,169	11,361	1,685,257	2,597,381	1.53	35.02
41								Oil-S	384	137,785	2,224	10,861		28.27
42	Total	2,220.0	1,255,547	76.0	90.0	84.5	10,248				12,866,568	20,912,990	1.67	

Notes & Adjust: (1) Represents Gulf's 50% Ownership
 (2) Represents 25% Ownership; Scherer coal is reported on a BTU and \$ basis only.
 Smith A uses light oil; Negative Net Generation at any unit is due to station service
 Gas-G is gas used for generation; Gas-S is gas used for starter
 Oil-G is oil used for generation; Oil-S is oil used for starter.

Scherer Coal Inventory Adjustment	(3,307)
Scherer Oil Inventory Adjustment	
Daniel Railcar Lease Premium	(8,351)
Daniel Railcar Track Deprec	(6,911)
Recoverable Fuel	20,894,421
	1.66

**SYSTEM GENERATED FUEL COST - INVENTORY ANALYSIS
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

	CURRENT MONTH				PERIOD-TO-DATE				
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		
			AMOUNT	%			AMOUNT	%	
LIGHT OIL									
14	PURCHASES :								
15	UNITS (BBL)	1,335	994	341	34.31	4,477	5,381	(904)	(16.80)
16	UNIT COST (\$/BBL)	33.97	21.62	12.35	57.12	33.56	21.67	11.89	54.87
17	AMOUNT (\$)	45,350	21,489	23,861	111.04	150,234	116,600	33,634	28.85
18	BURNED :								
19	UNITS (BBL)	1,798	1,338	460	34.38	6,075	6,427	(352)	(5.48)
20	UNIT COST (\$/BBL)	27.07	20.47	6.60	32.24	26.02	20.20	5.82	28.81
21	AMOUNT (\$)	48,683	27,388	21,295	77.75	158,048	129,826	28,222	21.74
22	ENDING INVENTORY :								
23	UNITS (BBL)	4,963	6,437	(1,474)	(22.90)	4,963	6,437	(1,474)	(22.90)
24	UNIT COST (\$/BBL)	26.37	20.36	6.01	29.52	26.37	20.36	6.01	29.52
	AMOUNT (\$)	130,894	131,054	(160)	(0.12)	130,894	131,054	(160)	(0.12)
26	DAYS SUPPLY	NA	NA						
COAL EXCLUDING PLANT SCHERER									
27	PURCHASES :								
28	UNITS (TONS)	412,427	409,357	3,070	0.75	1,915,900	2,036,580	(120,680)	(5.93)
29	UNIT COST (\$/TON)	36.59	36.10	0.49	1.36	35.88	34.86	1.02	2.93
30	AMOUNT (\$)	15,089,316	14,778,417	310,899	2.10	68,737,637	70,993,804	(2,256,167)	(3.18)
31	BURNED :								
32	UNITS (TONS)	475,172	427,761	47,411	11.08	1,887,357	1,820,140	67,217	3.69
33	UNIT COST (\$/TON)	35.76	34.36	1.40	4.07	34.59	33.64	0.95	2.82
34	AMOUNT (\$)	16,993,268	14,699,319	2,293,949	15.61	65,280,407	61,237,614	4,042,793	6.60
35	ENDING INVENTORY :								
36	UNITS (TONS)	605,210	1,180,739	(575,529)	(48.74)	605,210	1,180,739	(575,529)	(48.74)
37	UNIT COST (\$/TON)	35.82	34.34	1.48	4.31	35.82	34.34	1.48	4.31
38	AMOUNT (\$)	21,678,956	40,546,294	(18,867,338)	(46.53)	21,678,956	40,546,294	(18,867,338)	(46.53)
39	DAYS SUPPLY	26	52	(26)	(50.00)	33	64	(31)	(48.44)
COAL AT PLANT SCHERER (Reported on a BTU and \$ basis only; no inventory of tons is maintained.)									
40	PURCHASES :								
41	UNITS (MMBTU)	729,007	1,129,192	(400,185)	(35.44)	3,264,463	4,719,824	(1,455,361)	(30.84)
42	UNIT COST (\$/MMBTU)	1.96	1.79	0.17	9.50	1.97	1.83	0.14	7.65
43	AMOUNT (\$)	1,430,261	2,018,468	(588,207)	(29.14)	6,446,072	8,624,628	(2,178,556)	(25.26)
44	BURNED :								
45	UNITS (MMBTU)	1,004,247	1,101,970	(97,723)	(8.87)	3,007,558	4,605,128	(1,597,570)	(34.69)
46	UNIT COST (\$/MMBTU)	1.92	1.80	0.12	6.67	1.91	1.83	0.08	4.37
47	AMOUNT (\$)	1,929,879	1,981,436	(51,557)	(2.60)	5,744,690	8,409,530	(2,664,840)	(31.69)
48	ENDING INVENTORY :								
49	UNITS (MMBTU)	2,193,661	1,065,684	1,127,977	105.85	2,193,661	1,065,684	1,127,977	105.85
50	UNIT COST (\$/MMBTU)	1.92	1.80	0.12	6.67	1.92	1.80	0.12	6.67
51	AMOUNT (\$)	4,216,346	1,916,121	2,300,225	120.05	4,216,346	1,916,121	2,300,225	120.05
52	DAYS SUPPLY	50	24	26	108.33	50	24	26	108.33
GAS									
59	PURCHASES :								
60	UNITS (MCF)	488,189	8,185	480,004	(471,819)	900,489	36,382	864,107	(827,725)
61	UNIT COST (\$/MCF)	3.51	2.58	0.93	1.65	3.32	2.74	0.58	2.16
62	AMOUNT (\$)	1,714,739	21,080	1,693,659	(1,672,579)	2,991,424	99,736	2,891,688	(2,791,952)
63	BURNED :								
64	UNITS (MCF)	488,189	8,185	480,004	5,864.43	939,724	36,382	903,342	2,482.94
65	UNIT COST (\$/MCF)	3.51	2.58	0.93	36.05	3.25	2.74	0.51	18.61
66	AMOUNT (\$)	1,711,542	21,080	1,690,462	8,019.27	3,056,808	99,736	2,957,072	2,964.90
67	ENDING INVENTORY :								
68	UNITS (MCF)	107,977	0	107,977	#N/A	107,977	0	107,977	#N/A
69	UNIT COST (\$/MCF)	3.51	#N/A	#N/A	#N/A	3.51	#N/A	#N/A	#N/A
70	AMOUNT (\$)	378,557	0	378,557	#N/A	378,557	0	378,557	#N/A
OTHER - C.T. OIL									
71	PURCHASES :								
72	UNITS (BBL)	0	65	(65.00)	(100.00)	1,425	844	581	68.84
73	UNIT COST (\$/BBL)	#N/A	21.60	#N/A	#N/A	30.88	21.53	9	41.80
74	AMOUNT (\$)	0	1,404	(1,404)	(100.00)	44,020	18,168	25,852	142.29
75	BURNED :								
76	UNITS (BBL)	4,106	65	4,041	6,216.92	5,776	725	5,051	696.69
77	UNIT COST (\$/BBL)	27.30	19.60	7.70	39.29	27.04	19.52	7.52	38.52
78	AMOUNT (\$)	112,087	1,274	110,813	8,698.04	156,174	14,149	142,025	1,003.78
79	ENDING INVENTORY :								
80	UNITS (BBL)	2,901	8,570	(5,669)	(66.15)	2,901	8,570	(5,669)	(66.15)
81	UNIT COST (\$/BBL)	27.32	19.53	7.79	39.89	27.32	19.53	7.79	39.89
82	AMOUNT (\$)	79,242	167,344	(88,102)	(52.65)	79,242	167,344	(88,102)	(52.65)
83	DAYS SUPPLY	36	107	NA	NA				

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

CURRENT MONTH

(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)
					(a)	(b)	(5) x (6)(a)	(5) x (6)(b)
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	FUEL COST	TOTAL COST	TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$
<i>ESTIMATED</i>								
1	So. Co. Interchange	107,866,000	0	107,866,000	1.89	2.11	2,042,000	2,277,000
2	Various Unit Power Sales	71,680,000	0	71,680,000	1.91	2.04	1,366,000	1,460,000
3	Various Economy Sales	5,680,000	0	5,680,000	2.87	2.90	163,000	165,000
4	80% Gain on Econ. Sales		0	0	N/A	N/A	16,000	20,000
5	Various Other Sales	190,000	0	190,000	2.11	2.11	4,000	4,000
6	TOTAL ESTIMATED SALES	185,416,000	0	185,416,000	1.94	2.12	3,591,000	3,926,000
<i>ACTUAL</i>								
7	Southern Company Interchange	259,314,876	0	259,314,876	2.93	3.25	7,604,376	8,420,668
8	ACES External	0	0	0	#N/A	#N/A	0	0
9	A.E.C. Economy	194,704	0	194,704	1.57	2.14	3,062	4,164
10	AEP External	0	0	0	#N/A	#N/A	0	0
11	ALLEGHEN External	0	0	0	#N/A	#N/A	0	0
12	AQUILA External	0	0	0	#N/A	#N/A	0	0
13	CAJUN External	0	0	0	#N/A	#N/A	0	0
14	CARGILE External	0	0	0	#N/A	#N/A	0	0
15	CITIZENS External	0	0	0	#N/A	#N/A	0	0
16	CONSTELL External	0	0	0	#N/A	#N/A	0	0
17	CORAL External	4,858	0	4,858	10.54	10.00	512	486
18	CPL External	0	0	0	#N/A	#N/A	0	0
19	DETM External	45,534	0	45,534	1.55	2.45	704	1,114
20	DUKE POWER Economy	62,472	0	62,472	1.44	2.57	897	1,603
21	DYNEGY External	0	0	0	#N/A	#N/A	0	0
22	EASTKY External	3,610	0	3,610	8.34	35.98	301	1,299
23	ELPASO External	222,144	0	222,144	7.80	4.82	17,326	10,717
24	ENGAGE External/Internal Deal	3,679	0	3,679	6.82	34.00	251	1,251
25	ENRON External	43,937	0	43,937	2.02	3.76	886	1,650
26	ENTERGY Economy/Other	836,145	0	836,145	4.81	6.57	40,210	54,968
27	EPMC External	87,877	0	87,877	1.60	2.81	1,407	2,471
28	FPC UPS, Economy	21,492,501	0	21,492,501	2.01	2.21	431,260	474,018
29	FPL UPS, External	61,581,145	0	61,581,145	1.99	2.20	1,225,621	1,353,393
30	JEA UPS, Economy	11,958,797	0	11,958,797	1.99	2.19	237,812	262,086
31	KOCH External	60,802	0	60,802	4.76	13.86	2,894	8,430
32	LG&E External	0	0	0	N/A	N/A	0	0
33	LPM External	93,709	0	93,709	3.21	4.65	3,012	4,359
34	MORGAN External	14,645	0	14,645	2.67	3.97	391	582
35	ONEOK External	0	0	0	#N/A	#N/A	0	0
36	OPC Economy	428,629	0	428,629	3.70	4.32	15,874	18,521
37	PPL External	21,447	0	21,447	3.34	9.00	716	1,930
38	RELIANT External	10,830	0	10,830	5.29	12.16	573	1,317
39	SCE&G Economy, External	3,471	0	3,471	5.85	8.50	203	295
40	STATOIL External	0	0	0	#N/A	#N/A	0	0
41	TAL UPS	51,015	0	51,015	1.83	2.15	934	1,095
42	TEA External	281,463	0	281,463	1.74	2.74	4,888	7,702
43	TENASKA External	0	0	0	N/A	N/A	0	0
44	TVA External	1,655,494	0	1,655,494	N/A	N/A	34,773	67,637
45	TXU Economy	0	0	0	#N/A	#N/A	0	0
46	UTILCORP External	0	0	0	#N/A	#N/A	0	0
47	WILLIAMS External	34,705	0	34,705	6.84	13.90	2,374	4,824
48	Less: Flow-Thru Energy	(2,998,829)	0	(2,998,829)	2.19	2.19	(65,534)	(65,534)
49	Hydro-Loss	10,248	0	10,248	0.00	0.00	0	0
50	AEC/BRMC	347,328	0	347,328	2.04	2.04	7,080	7,080
51	SEPA	823,768	823,768	0	0.00	0.00	0	0
52	U.P.S. Adjustment	0	0	0	N/A	N/A	(99,336)	(99,336)
53	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	49,695	49,695
54	Transmission Revenues *	0	0	0	N/A	N/A	0	0
55	Other transactions including adj.	44,936,160	38,546,040	6,390,120	0.26	0.26	117,784	117,784
56	TOTAL ACTUAL SALES	401,627,164	39,369,808	362,257,356	2.40	2.67	9,640,946	10,716,269
57	Difference in Amount	216,211,164	39,369,808	176,841,356	0.46	0.55	6,049,946	6,790,269
58	Difference in Percent	116.61	N/A	95.38	23.71	25.94	168.48	172.96

**POWER SOLD
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

		PERIOD TO DATE							
(1)	(2)	(3)	(4)	(5)	(6)		(7)	(8)	
SOLD TO	TYPE AND SCHEDULE	TOTAL KWH SOLD	KWH WHEELED FROM OTHER SYSTEMS	KWH FROM OWN GENERATION	¢/KWH		TOTAL \$ FOR FUEL ADJ.	TOTAL COST \$	
					FUEL COST	TOTAL COST			
<i>ESTIMATED</i>									
1	So. Co. Interchange	467,790,000	0	467,790,000	1.61	1.81	7,518,000	8,456,000	
2	Various Unit Power Sales	266,170,000	0	266,170,000	1.93	2.06	5,144,000	5,491,000	
3	Various Economy Sales	54,460,000	0	54,460,000	2.68	2.75	1,459,000	1,497,000	
4	80% Gain on Econ. Sales	0	0	0	#N/A	#N/A	145,000	180,000	
5	Various Other Sales	960,000	0	960,000	1.98	1.98	19,000	19,000	
6	TOTAL ESTIMATED SALES	789,380,000	0	789,380,000	1.81	1.98	14,285,000	15,643,000	
<i>ACTUAL</i>									
7	Southern Company Interchange	819,513,069	0	819,513,069	2.35	2.57	19,285,495	21,082,379	
8	ACES External	7,149	0	7,149	1.55	2.35	111	168	
9	A.E.C. Economy	194,704	0	194,704	1.57	2.14	3,062	4,164	
10	AEP External	1,455,247	0	1,455,247	2.63	2.81	38,258	40,962	
11	ALLEGHEN External	610,896	0	610,896	3.00	2.59	18,319	15,839	
12	AQUILA External	119,807	0	119,807	1.85	3.01	2,221	3,610	
13	CAJUN External	17,561	0	17,561	2.29	3.02	403	530	
14	CARGILE External	32,208	0	32,208	2.23	3.21	717	1,034	
15	CITIZENS External	7,149	0	7,149	1.80	2.90	129	207	
16	CONSTELL External	62,963	0	62,963	1.54	2.22	968	1,399	
17	CORAL External	4,858	0	4,858	10.54	10.00	512	486	
18	CPL External	597,088	0	597,088	2.04	3.36	12,160	20,081	
19	DETM External	246,841	0	246,841	2.05	2.26	5,053	5,577	
20	DUKE POWER Economy	1,180,020	0	1,180,020	1.87	2.87	22,066	33,884	
21	DYNEGY External	55,536	0	55,536	2.85	3.50	1,583	1,944	
22	EASTKY External	513,447	0	513,447	2.30	3.48	11,832	17,860	
23	ELPASO External	222,144	0	222,144	7.80	4.82	17,326	10,717	
24	ENGAGE External/Internal Deal	3,679	0	3,679	6.82	34.00	251	1,251	
25	ENRON External	461,670	0	461,670	1.93	2.89	8,894	13,341	
26	ENTERGY Economy/Other	3,465,876	0	3,465,876	2.60	3.69	90,102	127,986	
27	EPMC External	459,383	0	459,383	1.69	2.43	7,751	11,185	
28	FPC UPS, Economy	67,800,112	0	67,800,112	2.04	2.24	1,380,946	1,518,927	
29	FPL UPS, Economy	190,504,605	0	190,504,605	2.00	2.21	3,811,490	4,201,556	
30	JEA UPS, Economy	41,379,447	0	41,379,447	1.99	2.20	823,596	909,827	
31	KOCH External	147,017	0	147,017	3.33	7.74	4,900	11,381	
32	LG&E External	128,066	0	128,066	1.92	2.62	2,454	3,353	
33	LPM External	1,090,758	0	1,090,758	1.92	2.78	20,922	30,369	
34	MORGAN External	14,645	0	14,645	2.67	3.97	391	582	
35	ONEOK External	55,536	0	55,536	1.74	2.55	968	1,416	
36	OPC Economy	2,892,081	0	2,892,081	2.39	2.97	69,058	85,786	
37	PPL External	21,447	0	21,447	3.34	9.00	716	1,930	
38	RELIANT External	123,220	0	123,220	2.80	3.76	3,451	4,636	
39	SCE&G Economy, External	359,762	0	359,762	1.80	2.62	6,468	9,423	
40	SCE&G Economy, External	56,640	0	56,640	1.50	3.20	847	1,812	
41	TAL UPS	2,822,315	0	2,822,315	2.62	2.91	74,076	82,205	
42	TEA External	2,441,034	0	2,441,034	1.77	2.57	43,131	62,813	
43	TENASKA External	4,998	0	4,998	1.60	2.80	80	140	
44	TVA External	9,724,701	0	9,724,701	1.83	2.82	178,442	274,254	
45	TXU Economy	10,759	0	10,759	1.81	2.48	195	267	
46	UTILCORP External	55,536	0	55,536	2.17	4.20	1,204	2,332	
47	WILLIAMS External	39,563	0	39,563	6.37	12.70	2,522	5,026	
48	Less: Flow-Thru Energy	(21,553,415)	0	(21,553,415)	1.85	1.85	(399,297)	(399,297)	
49	Hydro-Loss	10,248	0	10,248	0.00	0.00	0	0	
50	AEC/BRMC	6,369,598	0	6,369,598	1.99	1.99	127,064	127,064	
51	SEPA	4,840,000	4,840,000	0	0.00	0.00	0	0	
52	U.P.S. Adjustment	0	0	0	N/A	N/A	(100,996)	(100,996)	
53	Economy Energy Sales Cr. (80%)	0	0	0	N/A	N/A	136,728	136,728	
54	Transmission Revenues	0	0	0	N/A	N/A	0	0	
55	Other transactions including adj.	183,889,936	148,424,381	35,465,555	0.11	0.11	198,918	198,917	
56	TOTAL ACTUAL SALES	1,322,459,904	153,264,381	1,169,195,523	1.96	2.16	25,915,486	28,565,056	
57	Difference in Amount	533,079,904	153,264,381	379,815,523	0.15	0.18	11,630,486	12,922,056	
58	Difference in Percent	67.53	#N/A	48.12	8.29	9.09	81.42	82.61	

SCHEDULE A-7

**PURCHASED POWER
GULF POWER COMPANY
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
FOR THE MONTH OF: MAY 2000**

(1) <u>PURCHASED FROM</u>	(2) <u>TYPE & SCHED</u>	(3) <u>TOTAL KWH PURCH.</u>	(4) <u>KWH FOR OTHER UTILITIES</u>	(5) <u>KWH FOR INTERRUPTIBLE</u>	(6) <u>KWH FOR FIRM</u>	(7) <u>¢ / KWH</u>		(8) <u>TOTAL \$ FOR FUEL ADJ. (7)x(8)(a)</u>
						(A) <u>FUEL COST</u>	(B) <u>TOTAL COST</u>	

ESTIMATED:

NONE

ACTUAL:

NONE

SCHEDULE A-8

ENERGY PAYMENT TO QUALIFIED FACILITIES
 GULF POWER COMPANY
 FOR THE MONTH OF: MAY 2000

		CURRENT MONTH						
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
<i>ESTIMATED</i>								
1	Solutia	570,000			570,000	2.324	2.324	13,247
<i>ACTUAL</i>								
2	Bay Resource Management	233,582				1.88	1.88	4,389
3	Pensacola Christian College	0				#N/A	#N/A	0
4	Solutia	12,685,000				4.03	4.03	511,579
5	Champion	0				#N/A	#N/A	(34)
6	TOTAL	12,918,582				3.99	3.99	515,934

		PERIOD-TO-DATE						
(1)	(2)	(3)	(4)	(5)	(6)	(7)		(8)
PURCHASED FROM:	TYPE AND SCHEDULE	TOTAL KWH PURCHASED	KWH FOR OTHER UTILITIES	KWH FOR INTERRUPTIBLE	KWH FOR FIRM	¢/KWH		TOTAL \$ FOR FUEL ADJ.
						(A) FUEL COST	(B) TOTAL COST	
<i>ESTIMATED</i>								
1	Solutia	1,350,000	0	0	1,350,000	2.07	2.07	27,926
<i>ACTUAL</i>								
2	Bay Resource Management	1,750,396	0	0	0	2.33	2.33	40,734
3	Pensacola Christian College	0	0	0	0	#N/A	#N/A	0
4	Solutia	74,661,000	0	0	0	2.82	2.82	2,103,962
5	Champion	57,000	0	0	0	2.79	2.79	1,593
6	TOTAL	76,468,396				2.81	2.81	2,146,289

**ECONOMY ENERGY PURCHASES
INCLUDING LONG TERM PURCHASES
GULF POWER COMPANY
FOR THE MONTH OF: MAY 2000**

(1) PURCHASED FROM	CURRENT MONTH			PERIOD - TO - DATE		
	(3) TOTAL KWH PURCHASED	(4) TRANS. COST ¢ / KWH	(5) TOTAL \$ FOR FUEL ADJ.	TOTAL KWH PURCHASED	TRANS. COST ¢ / KWH	TOTAL \$ FOR FUEL ADJ.
<i>ESTIMATED</i>						
1 Southern Company Interchange	49,670,000	1.69	838,000	399,170,000	1.88	7,509,000
2 Unit Power Sales	1,070,000	2.43	26,000	20,170,000	2.03	410,000
3 Economy Energy	4,400,000	2.86	126,000	20,160,000	3.09	622,000
4 Other Purchases	<u>4,540,000</u>	3.44	<u>156,000</u>	<u>25,550,000</u>	3.42	<u>874,000</u>
5 TOTAL ESTIMATED PURCHASES	<u>59,680,000</u>	1.92	<u>1,146,000</u>	<u>465,050,000</u>	2.02	<u>9,415,000</u>
<i>ACTUAL</i>						
6 Southern Company Interchange	24,587,115	2.95	725,024	222,049,640	2.41	5,355,860
7 Non-Associated Companies	96,373,423	2.85	2,749,692	360,497,800	2.14	7,697,476
8 Alabama Electric Co-op	82,000	2.17	1,779	828,000	3.05	25,243
9 Other Wheeled Energy	7,150,746	N/A	N/A	31,866,202	N/A	N/A
10 Other Transactions	40,454,818	0.09	37,451	150,345,512	0.06	91,636
11 Less: Flow-Thru Energy	<u>(37,168,429)</u>	0.20	<u>(73,070)</u>	<u>(153,015,015)</u>	0.30	<u>(454,576)</u>
12 TOTAL ACTUAL PURCHASES	<u>131,479,673</u>	2.62	<u>3,440,876</u>	<u>612,572,139</u>	2.08	<u>12,715,639</u>
13 Difference in Amount	71,799,673	0.70	2,294,876	147,522,139	0.06	3,300,639
15 Difference in Percent	120.31	36.46	200.25	31.72	2.97	35.06

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