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Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. _____

Item 2: ☒ An Original Signed Form OR ☐ Conformed Copy

EI804-00-AR

Division of Economic Regulation
FPSC
OMB No. 1902-0021
(Expires 11/30/2001)
705



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Division of
Economic Regulation
FPSC

FERC Form No. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

RECEIVED
PUBLIC SERVICE
DIVISION
01 APR 30 AM 10:31
ECONOMIC REGULATION

This report is mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Gulf Power Company

Year of Report

Dec. 31, 2000



REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To Gulf Power Company:

We have audited the accompanying balance sheets--regulatory basis of **GULF POWER COMPANY** (a Maine corporation) as of December 31, 2000 and 1999 and the related statements of income--regulatory basis for the years then ended and the statements of retained earnings--regulatory basis and cash flows--regulatory basis for the year ended December 31, 2000, included on pages 110 through 123.9 of the accompanying Federal Energy Regulatory Commission Form 1. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 4 on page 123, these financial statements were prepared in accordance with the accounting requirements prescribed by the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gulf Power Company as of December 31, 2000 and 1999 and the results of its operations for the years then ended and its cash flows for the year ended December 31, 2000 in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

This report is intended solely for the information and use of the board of directors and management of Gulf Power Company and for filing with the Federal Energy Regulatory Commission and should not be used for any other purpose.

Arthur Andersen LLP

Atlanta, Georgia
March 22, 2001

SIGNATURE PAGE

I certify that I am the responsible accounting officer of

Gulf Power Company

that I have examined the following report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from January 1, 2000 to December 31, 2000, inclusive.

I also certify that all affiliated transfer prices and affiliated cost allocations were determined consistent with the methods reported to this Commission on the appropriate forms included in this report.

I am aware that Section 837.06, Florida Statutes, provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

4/27/2001

Date



Signature

Ronnie R. Labrato

Name

Comptroller and Chief Financial Officer

Title

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from major electric utilities, Licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a nonconfidential public use form supporting a statistical publication (Financial Statistics of Selected Electric Utilities), published by the Energy Information Administration.

II. Who Must Submit

Each major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of The Federal Power Act (18 CFR 101), must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds

one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus Losses).

III. What and Where to Submit

(a) Submit this form electronically through the Form 1 Submission Software and an original and six (6) conformed paper copies, properly filed in and attested, to:

Office of the Secretary
Federal Energy Regulatory Commission
888 First Street, NE.
Room 1A
Washington, DC 20426

Retain one copy of this report for your files.

Include with the original and each conformed paper copy of this form the subscription statement required by 18 C.F.R. 385.2011(c)(5). Paragraph (c)(5) of 18 C.F.R. 385.2011 requires each respondent submitting data electronically to file a subscription stating that the paper copies contain the same information as the electronic filing, that the signer knows the contents of the paper copies and electronic filing, and that the contents as stated in the copies and electronic filing are true to the best knowledge and belief of the signer.

(b) Submit, immediately upon publication, four (4) copies of the Latest annual report to stockholders and any annual financial or statistical report regularly prepared and distributed to bondholders, security analysts, or industry associations. (Do not include monthly and quarterly reports. Indicate by checking the appropriate box on Page 4, List of Schedules, if the reports to stockholders will be submitted or if no annual report to stockholders is prepared.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
888 First Street, NE.
Washington, DC 20426

(c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a Letter or report (not applicable to respondents classified as Class C or Class D prior to January 1, 1984):

(i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

(ii) Signed by independent certified public accountants or an independent Licensed public accountant certified or Licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 CFR 41.10-41.12 for specific qualifications.)

GENERAL INFORMATION (continued)

III. What and Where to Submit (Continued)

(c) Continued

Schedules	Reference Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the Letter or report immediately following the cover sheet. When submitting after the filing date for this form, send the letter or report to the office of the Secretary at the address indicated at III (a).

Use the following format for the Letter or report unless unusual circumstances or conditions, explained in the Letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____. We have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

(d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

Public Reference and Files Maintenance Branch
Federal Energy Regulatory Commission
888 First Street, NE. Room 2A ES-1
Washington, DC 20426
(202) 208-2474

IV. When to Submit

Submit this report form on or before April 30th of the year following the year covered by this report.

V. Where to Send Comments on Public Reporting Burden

The public reporting burden for this collection of information is estimated to average 1,217 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any aspect of this collection of information, including suggestions for reducing this burden, to the Federal Energy Regulatory Commission, 888 First Street N.E., Washington, DC 20426 (Attention: Mr. Michael Miller, CI-1); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if this collection of information does not display a valid control number. (44 U.S.C. 3512(a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U. S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current year's amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below). The date of the resubmission must be reported in the header for all form pages, whether or not they are changed from the previous filing.
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the Form 1 Submission Software and an original and six (6) conformed paper copies of the entire form, as well as the appropriate number of copies of the subscription statement indicated at instruction III (a). Resubmissions must be numbered sequentially on the cover page of the paper copies of the form. In addition, the cover page of each paper copy must indicate that the filing is a resubmission. Send the resubmissions to the address indicated at instruction III (a).
- VIII. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:
 ... (3) "Corporation" means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) "Person" means an individual or a corporation;

(5) "Licensee" means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) "Municipality" means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry on the business of developing, transmitting, unitizing, or distributing power;..."

(11) "Project" means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or forebay reservoirs directly connected therewith, the primary line or Lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered:

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."


"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act ... shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing..."

FERC FORM NO. 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION		
01 Exact Legal Name of Respondent Gulf Power Company	02 Year of Report Dec. 31, <u>2000</u>	
03 Previous Name and Date of Change <i>(if name changed during year)</i> <div style="text-align: right; padding-right: 50px;">/ /</div>		
04 Address of Principal Office at End of Year <i>(Street, City, State, Zip Code)</i> 500 Bayfront Parkway, Pensacola, FL 32520		
05 Name of Contact Person Ronnie R. Labrato	06 Title of Contact Person Comptroller and CFO	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> Mailing Address: One Energy Place, Pensacola, Florida 32520		
08 Telephone of Contact Person, <i>Including Area Code</i> (850) 444-6385	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/27/2001
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report: that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Ronnie R. Labrato	03 Signature <div style="text-align: center; font-size: 1.5em; margin-top: 20px;">  </div>	04 Date Signed <i>(Mo, Da, Yr)</i> 04/27/2001
02 Title Comptroller and CFO		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Security Holders and Voting Powers	106-107	
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
14	Nuclear Fuel Materials	202-203	NA
15	Electric Plant in Service	204-207	
16	Electric Plant Leased to Others	213	NA
17	Electric Plant Held for Future Use	214	
18	Construction Work in Progress-Electric	216	
19	Construction Overheads-Electric	217	
20	General Description of Construction Overhead Procedure	218	
21	Accumulated Provision for Depreciation of Electric Utility Plant	219	
22	Nonutility Property	221	
23	Investment of Subsidiary Companies	224-225	
24	Materials and Supplies	227	
25	Allowances	228-229	
26	Extraordinary Property Losses	230	NA
27	Unrecovered Plant and Regulatory Study Costs	230	NA
28	Other Regulatory Assets	232	
29	Miscellaneous Deferred Debits	233	
30	Accumulated Deferred Income Taxes	234	
31	Capital Stock	250-251	
32	Cap Stk Sub, Cap Stk Liab for Con, Prem Cap Stk & Inst Recd Cap Stk	252	
33	Other Paid-in Capital	253	
34	Discount on Capital Stock	254	NA
35	Capital Stock Expense	254	NA
36	Long-Term Debt	256-257	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA"

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
37	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
38	Taxes Accrued, Prepaid and Charged During the Year	262-263	
39	Accumulated Deferred Investment Tax Credits	266-267	
40	Other Deferred Credits	269	
41	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	
42	Accumulated Deferred Income Taxes-Other Property	274-275	
43	Accumulated Deferred Income Taxes-Other	276-277	
44	Other Regulatory Liabilities	278	
45	Electric Operating Revenues	300-301	
46	Sales of Electricity by Rate Schedules	304	
47	Sales for Resale	310-311	
48	Electric Operation and Maintenance Expenses	320-323	
49	Number of Electric Department Employees	323	
50	Purchased Power	326-327	
51	Transmission of Electricity for Others	328-330	
52	Transmission of Electricity by Others	332	
53	Miscellaneous General Expenses-Electric	335	
54	Depreciation and Amortization of Electric Plant	336-337	
55	Particulars Concerning Certain Income Deduction and Int Charges Accts	340	
56	Regulatory Commission Expenses	350-351	
57	Research, Development and Demonstration Activities	352-353	
58	Distribution of Salaries and Wages	354-355	
59	Common Utility Plant and Expenses	356	NA
60	Electric Energy Account	401	
61	Monthly Peaks and Output	401	
62	Steam Electric Generating Plant Statistics (Large Plants)	402-403	
63	Hydroelectric Generating Plant Statistics (Large Plants)	406-407	NA
64	Pumped Storage Generating Plant Statistics (Large Plants)	408-409	NA
65	Generating Plant Statistics (Small Plants)	410-411	NA
66	Transmission Line Statistics	422-423	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LIST OF SCHEDULES (Electric Utility) (continued)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
67	Transmission Lines Added During Year	424-425	
68	Substations	426-427	
69	Electric Distribution Meters and Line Transformers	429	
70	Environmental Protection Facilities	430	
71	Environmental Protection Expenses	431	
72	Footnote Data	450	
	<p>Stockholders' Reports Check appropriate box:</p> <p><input checked="" type="checkbox"/> Four copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, <u>2000</u>
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Ronnie Labrato Comptroller and Chief Financial Officer 500 Bayfront Parkway Pensacola, FL 32520</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Incorporated November 2, 1925, in Maine; admitted to do business in Florida - January 15, 1926, in Mississippi - October 25, 1976, and in Georgia - November 20, 1984.</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>N/A</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Production of electricity in Northwest Florida (Mississippi and Georgia for use in Northwest Florida) and, incidental to its electric business, the sale of appliances and other miscellaneous services.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, <u>2000</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

1. Southern Company, a registered holding company, owns all of the Common Stock of the respondent.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Gulf Power Capital Trust I	Trust established for the	100%	
2		purpose of issuing preferred		
3		securities and subsequently		
4		linking the proceeds to		
5		Gulf Power Company.		
6				
7	Gulf Power Capital Trust II	Trust established for the	100%	
8		purpose of issuing preferred		
9		securities and subsequently		
10		linking the proceeds to		
11		Gulf Power Company.		
12				
13	Gulf Power Capital Trust III	Trust established for the	100%	
14		purpose of issuing preferred		
15		securities and subsequently		
16		linking the proceeds to		
17		Gulf Power Company.		
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	President and Chief Executive Officer	Travis J. Bowden	658,929
2			
3	Vice President - Marketing & Employee/ External	John E. Hodges, Jr.	346,529
4	Affairs		
5			
6	Vice President - Power Generation and	Robert G. Moore	332,938
7	Transmission		
8			
9	Vice President - Power Delivery & Customer	Francis M. Fisher, Jr.	325,326
10	Operations		
11			
12	Vice President - Finance (1)	Arlan E. Scarbrough	323,554
13			
14	Secretary/Treasurer & Regional Chief Informational	Warren E. Tate	240,834
15	Officer (2)		
16			
17	Comptroller & Chief Financial Officer (2)	Ronnie R. Labrato	220,826
18			
19			
20			
21	(1) Retired effective 7/1/00		
22	(2) Executive Officer 7/1/00		
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.
2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Travis J. Bowden	One Energy Place
2	President and Chief Executive Officer	Pensacola, FL 32520
3		
4	Fred C. Donovan, Sr.	316 S. Baylen Street
5		Pensacola, FL 32501
6		
7	H. Allen Franklin	270 Peachtree Street, NW
8		Atlanta, GA 30303
9		
10	W. Deck Hull, Jr.	622 Luverne Avenue
11		Panama City, FL 32401
12		
13	Joseph K. Tannehill (1)	10 Arthur Drive
14		Lynn Haven, FL 32444
15		
16	Barbara H. Thames	8383 N. Davis Highway
17		Pensacola, FL 32514-6088
18		
19		
20		
21	(1) Leave of Absence from the board of directors from	
22	September 1, 2000 to December 1, 2001.	
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000	
SECURITY HOLDERS AND VOTING POWERS				
<p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust(whether voting trust, etc.) duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a List of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights, explain in a footnote the circumstances whereby such security became vested with voting rights give other important particulars (details) concerning voting rights of such security. State whether voting right are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options warrants, or rights outstanding at the end of the year others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or right the amount of such securities or assets so entitled to purchased by any officer, director, associated company, or of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the public where the options, warrants, or rights were issued prorata basis.</p>				
<p>1. Give the date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: 10/30/00 To amend the Company's Charter</p>		<p>2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy</p> <p>Total: 992,717</p> <p>By Proxy:</p>		
<p>3. Give the date and place of such meeting written consent in lieu of annual meeting June 27, 2000</p>				
Line No.	Name (Title) and Address of Security Holder	VOTING SECURITIES		
		Number of Votes as of (date): 12/31/2000		
	(a)	Total Votes (b)	Common Stock (c)	Preferred Stock (d)
		Other (e)		
4	TOTAL votes of all voting securities	992,717	992,717	
5	TOTAL number of security holders	1	1	
6	TOTAL votes of security holders listed below	992,717	992,717	
7				
8	Southern Company	992,717	992,717	
9	270 Peachtree Street NW			
10	Atlanta, GA 30303			
11				
12				
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/27/2001	Year of Report Dec. 31, 2000
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IMPORTANT CHANGES DURING THE YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.

PAGE 108 INTENTIONALLY LEFT BLANK
SEE PAGE 109 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
IMPORTANT CHANGES DURING THE YEAR (Continued)			

1) N/A

2) N/A

3) N/A

4) Gulf Power and Mississippi Power are jointly entered into operating leases for the use of railcars. Gulf received authorization from the Florida Public Service Commission (FPSC) to recover its share of the lease costs from its customers. Authorization was given in 1989 in FPSC Order #23366. For other required information, see Notes to Financial Statements included in the respondent's 2000 Form 8-K filing with the Securities & Exchange Commission and Annual Report to Stockholders, which notes are applicable in every respect. Notes to Financial Statements follow page 122 of this report.

5) N/A

6) See Long-term debt schedule on page 256-257 and Notes to Financial Statements beginning on page 123 for required information.

7) Gulf's Articles of Incorporation were amended in February 2001 to provide to the holders of \$100 Preferred Stock and Class A Preferred Stock the right to vote at all elections of directors of the Company, with each share of \$100 Preferred Stock entitled to one vote and each share of Class A Preferred Stock entitled to one-quarter vote, voting with the Company's Common Stock as a single class. Such voting rights shall be in addition to any special voting rights that holders of \$100 Preferred Stock and Class A Preferred Stock currently have in accordance with state law and provisions of the Charter.

8) N/A

9) See Notes to Financial Statements beginning on page 123.

10) N/A

11) N/A

12) See Notes to Financial Statements beginning on page 123.

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	1,853,663,654	1,892,023,911
3	Construction Work in Progress (107)	200-201	34,164,042	71,007,501
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,887,827,696	1,963,031,412
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	821,970,172	867,260,817
6	Net Utility Plant (Enter Total of line 4 less 5)		1,065,857,524	1,095,770,595
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	0	0
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
9	Net Nuclear Fuel (Enter Total of line 7 less 8)		0	0
10	Net Utility Plant (Enter Total of lines 6 and 9)		1,065,857,524	1,095,770,595
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored Underground - Noncurrent (117)		0	0
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	467,142	467,142
15	(Less) Accum. Prov. for Depr. and Amort. (122)		11,960	12,295
16	Investments in Associated Companies (123)		0	0
17	Investment in Subsidiary Companies (123.1)	224-225	3,102,523	3,294,283
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
19	Noncurrent Portion of Allowances	228-229	0	0
20	Other Investments (124)		0	629,428
21	Special Funds (125-128)		1,025,908	3,425,907
22	TOTAL Other Property and Investments (Total of lines 14-17,19-21)		4,583,613	7,804,465
23	CURRENT AND ACCRUED ASSETS			
24	Cash (131)		17,114,735	4,092,775
25	Special Deposits (132-134)		10,558	39,344
26	Working Fund (135)		185,145	287,909
27	Temporary Cash Investments (136)		4,200,000	0
28	Notes Receivable (141)		0	0
29	Customer Accounts Receivable (142)		42,160,200	44,656,704
30	Other Accounts Receivable (143)		3,961,177	3,634,487
31	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,025,797	1,302,444
32	Notes Receivable from Associated Companies (145)		0	0
33	Accounts Receivable from Assoc. Companies (146)		6,890,171	15,025,061
34	Fuel Stock (151)	227	29,869,443	16,768,301
35	Fuel Stock Expenses Undistributed (152)	227	0	0
36	Residuals (Elec) and Extracted Products (153)	227	0	0
37	Plant Materials and Operating Supplies (154)	227	27,957,540	28,484,122
38	Merchandise (155)	227	1,691,218	0
39	Other Materials and Supplies (156)	227	0	0
40	Nuclear Materials Held for Sale (157)	202-203/227	0	0
41	Allowances (158.1 and 158.2)	228-229	126,685	81,548
42	(Less) Noncurrent Portion of Allowances		0	0
43	Stores Expense Undistributed (163)	227	312,129	466,817
44	Gas Stored Underground - Current (164.1)		0	0
45	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	0
46	Prepayments (165)		18,707,709	24,706,270
47	Advances for Gas (166-167)		0	0
48	Interest and Dividends Receivable (171)		353,157	18,461
49	Rents Receivable (172)		0	0
50	Accrued Utility Revenues (173)		21,175,488	25,163,045
51	Miscellaneous Current and Accrued Assets (174)		4,199,299	4,512,000
52	TOTAL Current and Accrued Assets (Enter Total of lines 24 thru 51)		177,888,857	166,634,400

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	38,060,000	38,060,000
3	Preferred Stock Issued (204)	250-251	4,236,100	4,236,100
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	12,198	12,198
7	Other Paid-In Capital (208-211)	253	221,254,099	233,476,657
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	162,513,484	155,164,403
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	473,623	665,383
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)		426,549,504	431,614,741
15	LONG-TERM DEBT			
16	Bonds (221)	256-257	85,000,000	85,000,000
17	(Less) Reaquired Bonds (222)	256-257	0	0
18	Advances from Associated Companies (223)	256-257	87,628,900	87,628,900
19	Other Long-Term Debt (224)	256-257	289,556,000	287,703,000
20	Unamortized Premium on Long-Term Debt (225)		0	0
21	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		7,107,370	6,710,313
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)		455,077,530	453,621,587
23	OTHER NONCURRENT LIABILITIES			
24	Obligations Under Capital Leases - Noncurrent (227)		0	0
25	Accumulated Provision for Property Insurance (228.1)		5,528,523	8,731,346
26	Accumulated Provision for Injuries and Damages (228.2)		1,761,174	1,225,646
27	Accumulated Provision for Pensions and Benefits (228.3)		26,640,302	29,210,535
28	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
29	Accumulated Provision for Rate Refunds (229)		0	7,203,024
30	TOTAL OTHER Noncurrent Liabilities (Enter Total of lines 24 thru 29)		33,929,999	46,370,551
31	CURRENT AND ACCRUED LIABILITIES			
32	Notes Payable (231)		55,000,000	43,000,000
33	Accounts Payable (232)		27,047,513	36,636,585
34	Notes Payable to Associated Companies (233)		0	0
35	Accounts Payable to Associated Companies (234)		14,664,268	17,557,134
36	Customer Deposits (235)		12,777,575	13,473,533
37	Taxes Accrued (236)	262-263	12,532,639	12,612,166
38	Interest Accrued (237)		9,728,787	8,989,136
39	Dividends Declared (238)		0	54,160
40	Matured Long-Term Debt (239)		0	0
41	Matured Interest (240)		0	0
42	Tax Collections Payable (241)		1,280,071	1,516,867
43	Miscellaneous Current and Accrued Liabilities (242)		4,273,434	4,816,294
44	Obligations Under Capital Leases-Current (243)		0	0
45	TOTAL Current & Accrued Liabilities (Enter Total of lines 32 thru 44)		137,304,287	138,655,875

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STATEMENT OF INCOME FOR THE YEAR					
<p>1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another Utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over Lines 02 thru 24 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, Other Utility Operating income, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7,9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.</p> <p>4. Use pages 122-123 for important notes regarding the statement of income or any account thereof.</p> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year</p>					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
1	UTILITY OPERATING INCOME				
2	Operating Revenues (400)	300-301	714,318,829	674,098,513	
3	Operating Expenses				
4	Operation Expenses (401)	320-323	415,378,700	380,736,466	
5	Maintenance Expenses (402)	320-323	56,281,443	57,830,333	
6	Depreciation Expense (403)	336-337	63,630,598	62,114,162	
7	Amort. & Depl. of Utility Plant (404-405)	336-337	4,314,662	4,583,810	
8	Amort. of Utility Plant Acq. Adj. (406)	336-337			
9	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		1,000,000		
10	Amort. of Conversion Expenses (407)				
11	Regulatory Debits (407.3)				
12	(Less) Regulatory Credits (407.4)				
13	Taxes Other Than Income Taxes (408.1)	262-263	55,904,342	51,781,606	
14	Income Taxes - Federal (409.1)	262-263	38,383,546	33,164,538	
15	- Other (409.1)	262-263	6,020,310	5,115,838	
16	Provision for Deferred Income Taxes (410.1)	234, 272-277	16,671,623	19,240,853	
17	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	29,428,133	25,691,401	
18	Investment Tax Credit Adj. - Net (411.4)	266	-1,832,136	-1,832,136	
19	(Less) Gains from Disp. of Utility Plant (411.6)				
20	Losses from Disp. of Utility Plant (411.7)				
21	(Less) Gains from Disposition of Allowances (411.8)		240,580	277,215	
22	Losses from Disposition of Allowances (411.9)				
23	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 22)		626,084,375	586,766,854	
24	Net Util Oper Inc (Enter Tot line 2 less 23) Carry fwd to P117, line 25		88,234,454	87,331,659	

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STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on pages 122-123.

B. Enter on pages 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on pages 122-123 or in a footnote.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
714,318,829	674,098,513					2
						3
415,378,700	380,736,466					4
56,281,443	57,830,333					5
63,630,598	62,114,162					6
4,314,662	4,583,810					7
						8
1,000,000						9
						10
						11
						12
55,904,342	51,781,606					13
38,383,546	33,164,538					14
6,020,310	5,115,838					15
16,671,623	19,240,853					16
29,428,133	25,691,401					17
-1,832,136	-1,832,136					18
						19
						20
240,580	277,215					21
						22
626,084,375	586,766,854					23
88,234,454	87,331,659					24

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STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
25	Net Utility Operating Income (Carried forward from page 114)		88,234,454	87,331,659	
26	Other Income and Deductions				
27	Other Income				
28	Nonutility Operating Income				
29	Revenues From Merchandising, Jobbing and Contract Work (415)		5,337,203	10,141,803	
30	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		7,895,057	9,392,891	
31	Revenues From Nonutility Operations (417)				
32	(Less) Expenses of Nonutility Operations (417.1)			-2,795	
33	Nonoperating Rental Income (418)		25,234	-2,265	
34	Equity in Earnings of Subsidiary Companies (418.1)	119	191,760	191,760	
35	Interest and Dividend Income (419)		1,137,022	1,771,343	
36	Allowance for Other Funds Used During Construction (419.1)		160,247		
37	Miscellaneous Nonoperating Income (421)		494,412	460,999	
38	Gain on Disposition of Property (421.1)		189,686	31,334	
39	TOTAL Other Income (Enter Total of lines 29 thru 38)		-359,493	3,204,878	
40	Other Income Deductions				
41	Loss on Disposition of Property (421.2)		565	104,627	
42	Miscellaneous Amortization (425)	340	255,312	255,312	
43	Miscellaneous Income Deductions (426.1-426.5)	340	2,161,438	2,167,288	
44	TOTAL Other Income Deductions (Total of lines 41 thru 43)		2,417,315	2,527,227	
45	Taxes Applicable to Other Income and Deductions				
46	Taxes Other Than Income Taxes (408.2)	262-263	108,145	159,657	
47	Income Taxes-Federal (409.2)	262-263	-1,134,408	808,246	
48	Income Taxes-Other (409.2)	262-263	-223,967	151,371	
49	Provision for Deferred Inc. Taxes (410.2)	234, 272-277	253,535	7,916	
50	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277	12,051	166,546	
51	Investment Tax Credit Adj.-Net (411.5)		-87,720	-87,720	
52	(Less) Investment Tax Credits (420)				
53	TOTAL Taxes on Other Income and Deduct. (Total of 46 thru 52)		-1,096,466	872,924	
54	Net Other Income and Deductions (Enter Total lines 39, 44, 53)		-1,680,342	-195,273	
55	Interest Charges				
56	Interest on Long-Term Debt (427)		29,013,265	27,766,404	
57	Amort. of Debt Disc. and Expense (428)		553,226	465,893	
58	Amortization of Loss on Reacquired Debt (428.1)		1,493,933	1,523,577	
59	(Less) Amort. of Premium on Debt-Credit (429)				
60	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)				
61	Interest on Debt to Assoc. Companies (430)	340			
62	Other Interest Expense (431)	340	3,856,968	3,496,900	
63	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		440,268		
64	Net Interest Charges (Enter Total of lines 56 thru 63)		34,477,124	33,252,774	
65	Income Before Extraordinary Items (Total of lines 25, 54 and 64)		52,076,988	53,883,612	
66	Extraordinary Items				
67	Extraordinary Income (434)				
68	(Less) Extraordinary Deductions (435)				
69	Net Extraordinary Items (Enter Total of line 67 less line 68)				
70	Income Taxes-Federal and Other (409.3)	262-263			
71	Extraordinary Items After Taxes (Enter Total of line 69 less line 70)				
72	Net Income (Enter Total of lines 65 and 71)		52,076,988	53,883,612	

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
3. State the purpose and amount of each reservation or appropriation of retained earnings.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
5. Show dividends for each class and series of capital stock.
6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance-Beginning of Year		162,513,484
2	Changes		
3	Adjustments to Retained Earnings (Account 439)		
4			
5			
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439)		
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439)		
16	Balance Transferred from Income (Account 433 less Account 418.1)		51,885,228
17	Appropriations of Retained Earnings (Acct. 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		
23	Dividends Declared-Preferred Stock (Account 437)		
24	4.64% Series - \$62,740	238	-234,309
25	5.16% Series - \$75,154		
26	5.44% Series - \$96,415		
27			
28			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-234,309
30	Dividends Declared-Common Stock (Account 438)		
31	992,717 Shares Authorized and Outstanding	238	-59,000,000
32	Southern Company owns all of the Common Stock of the respondent		
33			
34			
35			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-59,000,000
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings		
38	Balance - End of Year (Total 1,9,15,16,22,29,36,37)		155,164,403

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STATEMENT OF CASH FLOWS

1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included in page 122-123. Information about non-cash investing and financing activities should be provided on Page 122-123. Provide also on pages 122-123 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.
2. Under "Other" specify significant amounts and group others.
3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on Page 122-123 the amount of interest paid (net of amounts capitalized) and income taxes paid.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	52,076,988
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	65,217,676
5	Amortization of	
6	Limited-term Property	4,314,662
7	Other (Net)	382,615
8	Deferred Income Taxes (Net)	-12,515,026
9	Investment Tax Credit Adjustment (Net)	
10	Net (Increase) Decrease in Receivables	-20,211,678
11	Net (Increase) Decrease in Inventory	14,111,091
12	Net (Increase) Decrease in Allowances Inventory	45,136
13	Net Increase (Decrease) in Payables and Accrued Expenses	22,616,749
14	Net (Increase) Decrease in Other Regulatory Assets	10,112,930
15	Net Increase (Decrease) in Other Regulatory Liabilities	3,463,373
16	(Less) Allowance for Other Funds Used During Construction	
17	(Less) Undistributed Earnings from Subsidiary Companies	191,760
18	Other: Accumulated Provision for Property Damage	3,202,823
19	Other: Net	7,112,974
20		
21		
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	149,738,553
23		
24	Cash Flows from Investment Activities:	
25	Construction and Acquisition of Plant (including land):	
26	Gross Additions to Utility Plant (less nuclear fuel)	-95,806,976
27	Gross Additions to Nuclear Fuel	
28	Gross Additions to Common Utility Plant	
29	Gross Additions to Nonutility Plant	
30	(Less) Allowance for Other Funds Used During Construction	
31	Other: Adjustments to Gross Property Additions (Net)	-1,413,895
32		
33		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-97,220,871
35		
36	Acquisition of Other Noncurrent Assets (d)	
37	Proceeds from Disposal of Noncurrent Assets (d)	
38		
39	Investments in and Advances to Assoc. and Subsidiary Companies	
40	Contributions and Advances from Assoc. and Subsidiary Companies	
41	Disposition of Investments in (and Advances to)	
42	Associated and Subsidiary Companies	
43		
44	Purchase of Investment Securities (a)	-3,003,859
45	Proceeds from Sales of Investment Securities (a)	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STATEMENT OF CASH FLOWS

4. Investing Activities include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of Leases capitalized per US of A General Instruction 20; instead provide a reconciliation of the dollar amount of Leases capitalized with the plant cost on pages 122-123.

5. Codes used:

- (a) Net proceeds or payments. (c) Include commercial paper.
 (b) Bonds, debentures and other long-term debt. (d) Identify separately such items as investments, fixed assets, intangibles, etc.

6. Enter on pages 122-123 clarifications and explanations.

Line No.	Description (See Instruction No. 5 for Explanation of Codes) (a)	Amounts (b)
46	Loans Made or Purchased	
47	Collections on Loans	
48		
49	Net (Increase) Decrease in Receivables	
50	Net (Increase) Decrease in Inventory	
51	Net (Increase) Decrease in Allowances Held for Speculation	
52	Net Increase (Decrease) in Payables and Accrued Expenses	
53	Other	
54		
55		
56	Net Cash Provided by (Used in) Investing Activities	
57	Total of lines 34 thru 55)	-100,224,730
58		
59	Cash Flows from Financing Activities:	
60	Proceeds from Issuance of:	
61	Long-Term Debt (b)	
62	Preferred Stock	
63	Common Stock	
64	Other:	
65		
66	Net Increase in Short-Term Debt (c)	
67	Other: Capital Contributions from Parent	12,222,559
68		
69		
70	Cash Provided by Outside Sources (Total 61 thru 69)	12,222,559
71		
72	Payments for Retirement of:	
73	Long-term Debt (b)	-1,853,000
74	Preferred Stock	
75	Common Stock	
76	Other:	-21,595
77		
78	Net Decrease in Short-Term Debt (c)	-12,000,000
79		
80	Dividends on Preferred Stock	-234,309
81	Dividends on Common Stock	-59,000,000
82	Net Cash Provided by (Used in) Financing Activities	
83	(Total of lines 70 thru 81)	-60,886,345
84		
85	Net Increase (Decrease) in Cash and Cash Equivalents	
86	(Total of lines 22,57 and 83)	-11,372,522
87		
88	Cash and Cash Equivalents at Beginning of Year	15,753,206
89		
90	Cash and Cash Equivalents at End of Year	4,380,684

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 04/27/2001	Year of Report Dec. 31, 2000
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
NOTES TO FINANCIAL STATEMENTS (Continued)			

1) The Notes to the Financial Statements, Pages 123-123.9, of the respondent's 2000 Annual Report to the Stockholders and the 8k filing with the Securities and Exchange Commission are attached hereto.

2) Earnings retained in the business at December 31, 2000 amounted to \$155,829,786 of which \$126,759,746 is restricted against the payment of cash dividends on common stock under the terms of the Supplemental Indenture dated as of January 1, 1996.

3) Applicable to Statement of Cash Flows:

A. "Cash and Cash Equivalents at End of Year"		Current Year
	Cash	\$4,092,775
	Working Funds	287,909
	Total	\$4,380,684
B. Cash paid during the year for Interest		\$32,277,000
Cash paid during the year for Income Taxes		\$42,251,649

4) These financial statements were prepared in accordance with the accounting requirements prescribed by the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a comprehensive basis of accounting other than generally accepted accounting principles.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Gulf Power Company is a wholly owned subsidiary of Southern Company, which is the parent company of five integrated Southeast utilities, Southern Company Services (SCS), Southern Communications Services (Southern LINC), Southern Company Energy Solutions, Mirant Corporation (Mirant) – formerly Southern Energy, Inc., -- Southern Nuclear Operating Company (Southern Nuclear), and other direct and indirect subsidiaries. The integrated Southeast utilities -- Alabama Power, Georgia Power, Gulf Power, Mississippi Power, and Savannah Electric -- provide electric service in four states. Gulf Power Company provides electric service to the northwest panhandle of Florida. Contracts among the integrated Southeast utilities -- related to jointly owned generating facilities, interconnecting transmission lines, and the exchange of electric power --are regulated by the Federal Energy Regulatory Commission (FERC) and/or the Securities and Exchange Commission (SEC). The system service company provides, at cost, specialized services to Southern Company and subsidiary companies. Southern LINC provides digital wireless communications services to the operating companies and also markets these services to the public within the Southeast. Southern Company Energy Solutions develops new business opportunities related to energy products and services. Southern Nuclear provides services to Southern Company's nuclear power plants. Mirant acquires, develops, builds, owns, and operates power production and delivery facilities and provides a broad range of energy-related services to utilities and industrial companies in selected countries around the world. Mirant businesses include independent power projects, integrated utilities, a distribution company, and energy trading and marketing businesses outside the southeastern United States.

Southern Company is registered as a holding company under the Public Utility Holding Company Act of 1935 (PUHCA). Both Southern Company and its subsidiaries are subject to the regulatory provisions of the PUHCA. The Company is also subject to regulation by the FERC and the Florida Public Service Commission (FPSC). The Company follows accounting principles generally accepted in the United States and complies with the accounting policies and practices prescribed by the FPSC and the FERC. The preparation of financial statements in conformity with accounting principles generally accepted

in the United States requires the use of estimates, and the actual results may differ from those estimates.

Certain prior years' data presented in the financial statements have been reclassified to conform with current year presentation.

Related-Party Transactions

The Company has an agreement with SCS under which the following services are rendered to the Company at cost: general and design engineering, purchasing, accounting and statistical, finance and treasury, tax, information resources, marketing, auditing, insurance and pension administration, human resources, systems and procedures, and other services with respect to business and operations and power pool operations. Costs for these services amounted to \$44 million, \$43 million, and \$40 million during 2000, 1999, and 1998, respectively.

Regulatory Assets and Liabilities

The Company is subject to the provisions of Financial Accounting Standards Board (FASB) Statement No. 71, Accounting for the Effects of Certain Types of Regulation. Regulatory assets represent probable future revenues to the Company associated with certain costs that are expected to be recovered from customers through the ratemaking process. Regulatory liabilities represent probable future reductions in revenues associated with amounts that are expected to be credited to customers through the ratemaking process. Regulatory assets and (liabilities) reflected in the Balance Sheets at December 31 relate to the following:

	2000	1999
	(in thousands)	
Deferred income tax charges	\$15,963	\$25,264
Deferred loss on reacquired debt	15,866	17,360
Environmental remediation	7,638	5,745
Vacation pay	4,512	4,199
Regulatory clauses under (over) recovery, net	(4,736)	8,486
Accumulated provision for rate refunds	(7,203)	-
Accumulated provision for property damage	(8,731)	(5,528)
Deferred income tax credits	(38,255)	(49,693)
Other, net	(1,074)	(1,255)
Total	\$ (16,020)	\$ 4,578

In the event that a portion of the Company's operations is no longer subject to the provisions of FASB Statement No. 71, the Company would be required to write off related regulatory assets and liabilities that are not specifically recoverable through regulated rates. In addition, the Company would be required to determine any impairment to other assets, including plant, and write down the assets, if impaired, to their fair value.

Revenues and Regulatory Cost Recovery Clauses

The Company currently operates as a vertically integrated utility providing electricity to retail customers within its service area located in northwest Florida and to wholesale customers in the Southeast.

Revenues are recognized as services are rendered. Unbilled revenues are accrued at the end of each fiscal period.

Fuel costs are expensed as the fuel is used. The Company's retail electric rates include provisions to annually adjust billings for fluctuations in fuel costs, the energy component of purchased power costs, and certain other costs. The Company also has similar retail cost recovery clauses for energy conservation costs, purchased power capacity costs, and environmental compliance costs. Revenues are adjusted monthly for differences between recoverable costs and amounts actually reflected in current rates.

The Company has a diversified base of customers and no single customer or industry comprises 10 percent or more of revenues. For all periods presented, uncollectible accounts averaged significantly less than 1 percent of revenues.

Depreciation and Amortization

Depreciation of the original cost of plant in service is provided primarily by using composite straight-line rates, which approximated 3.8 percent in 2000, 1999, and 1998. When property subject to depreciation is retired or otherwise disposed of in the normal course of business, its cost -- together with the cost of removal, less salvage -- is charged to the accumulated provision for depreciation. Minor items of property included in the original cost of the plant are retired when the related property unit is retired. Also, the provision for depreciation expense includes an amount for the expected cost of removal of facilities.

Income Taxes

The Company uses the liability method of accounting for income taxes and provides deferred income taxes for all significant income tax temporary differences. Investment tax credits utilized are deferred and amortized to income over the average lives of the related property. The Company is included in the consolidated federal income tax return of Southern Company.

Property, Plant, and Equipment

Property, plant, and equipment is stated at original cost. Original cost includes: materials; labor; minor items of property; appropriate administrative and general costs; payroll-related costs such as taxes, pensions, and other benefits; and the estimated cost of funds used during construction. The cost of maintenance, repairs, and replacement of minor items of property is charged to maintenance expense. The cost of replacements of property (exclusive of minor items of property) is charged to utility plant.

Cash and Cash Equivalents

Temporary cash investments are considered cash equivalents. Temporary cash investments are securities with original maturities of 90 days or less.

Financial Instruments

The Company's financial instruments for which the carrying amount did not equal fair value at December 31 were as follows:

	Carrying Amount	Fair Value
	(in thousands)	
Long-term debt:		
At December 31, 2000	\$365,993	\$364,697
At December 31, 1999	\$367,449	\$349,791
Capital trust preferred securities:		
At December 31, 2000	\$85,000	\$80,988
At December 31, 1999	\$85,000	\$69,092

The fair values for long-term debt and preferred securities were based on either closing market prices or closing prices of comparable instruments.

Materials and Supplies

Generally, materials and supplies include the cost of transmission, distribution, and generating plant materials. Materials are charged to inventory when purchased and then expensed or capitalized to plant, as appropriate, when installed.

Provision for Injuries and Damages

The Company is subject to claims and suits arising in the ordinary course of business. As permitted by regulatory authorities, the Company provides for the uninsured costs of injuries and damages by charges to income amounting to \$1.2 million annually. The expense of settling claims is charged to the provision to the extent available. The accumulated provision of \$1.2 million and \$1.8 million at December 31, 2000 and 1999, respectively, is included in other current liabilities in the accompanying Balance Sheets.

Provision for Property Damage

The Company provides for the cost of repairing damages from major storms and other uninsured property damages. This includes the full cost of major storms and other damages to its transmission and distribution lines and the cost of uninsured damages to its generation and other property. The expense of such damages is charged to the provision account. At December 31, 2000 and 1999, the accumulated provision for property damage was \$8.7 million and \$5.5 million, respectively. The FPSC approved annual accrual to the accumulated provision for property damage is \$3.5 million, with a target level for the accumulated provision account between \$25.1 and \$36.0 million. The FPSC has also given the Company the flexibility to increase its annual accrual amount above \$3.5 million at the Company's discretion. The Company accrued \$3.5 million in 2000, \$5.5 million in 1999, and \$6.5 million in 1998 to the accumulated provision for property damage. The Company charged \$0.3 million, \$1.6 million, and \$4.2 million against the provision account in 2000, 1999, and 1998 respectively.

2. RETIREMENT BENEFITS

The Company has a defined benefit, trustee, non-contributory pension plan that covers substantially all regular employees. The Company provides certain medical care and life insurance benefits for retired employees. Substantially all employees may become eligible for these benefits when they retire. Trusts are funded to the extent required by the Company's regulatory

commissions. In late 2000, the Company adopted several pension and postretirement benefit plan changes that had the effect of increasing benefits to both current and future retirees. The effects of these changes will be to increase the Company's annual pension and postretirement benefits costs by approximately \$1.2 million and \$0.6 million, respectively. The measurement date for plan assets and obligations is September 30 for each year.

Pension Plan

Changes during the year in the projected benefit obligations and in the fair value of plan assets were as follows:

	Projected Benefit Obligations	
	2000	1999
	(in thousands)	
Balance at beginning of year	\$141,967	\$143,012
Service cost	4,282	4,490
Interest cost	10,394	9,440
Benefits paid	(6,973)	(6,862)
Actuarial gain and employee transfers, net	(689)	(8,113)
Balance at end of year	\$148,981	\$141,967

	Plan Assets	
	2000	1999
	(in thousands)	
Balance at beginning of year	\$241,485	\$212,934
Actual return on plan assets	43,833	35,971
Benefits paid	(6,973)	(6,862)
Employee transfers	4,921	(558)
Balance at end of year	\$283,266	\$241,485

The accrued pension costs recognized in the Balance Sheets were as follows:

	2000	1999
	(in thousands)	
Funded status	\$134,286	\$99,518
Unrecognized transition obligation	(3,602)	(4,323)
Unrecognized prior service cost	4,121	4,495
Unrecognized net gain	(111,314)	(81,956)
Prepaid asset recognized in the Balance Sheets	\$ 23,491	\$17,734

Components of the pension plan's net periodic cost were as follows:

	2000	1999	1998
Service cost	\$4,282	\$4,490	\$ 4,107
Interest cost	10,394	9,440	9,572
Expected return on plan assets	(17,504)	(15,968)	(14,827)
Recognized net gain	(2,582)	(1,579)	(1,891)
Net amortization	(347)	(347)	(347)
Net pension income	\$(5,757)	\$(3,964)	\$(3,386)

Postretirement Benefits

Changes during the year in the accumulated benefit obligations and in the fair value of plan assets were as follows:

	Accumulated Benefit Obligations	
	2000	1999
	(in thousands)	
Balance at beginning of year	\$48,010	\$49,303
Service cost	896	1,087
Interest cost	3,515	3,261
Benefits paid	(1,462)	(1,177)
Actuarial gain and employee transfers, net	(934)	(4,464)
Balance at end of year	\$50,025	\$48,010

	Plan Assets	
	2000	1999
	(in thousands)	
Balance at beginning of year	\$11,196	\$ 9,603
Actual return on plan assets	2,079	1,525
Employer contributions	1,575	1,245
Benefits paid	(1,462)	(1,177)
Balance at end of year	\$13,388	\$11,196

The accrued postretirement costs recognized in the Balance Sheets were as follows:

	2000	1999
	(in thousands)	
Funded status	\$(36,638)	\$(36,814)
Unrecognized transition obligation	4,368	4,723
Unrecognized prior service cost	2,582	2,741
Unrecognized net loss	496	2,620
Fourth quarter contributions	316	300
Accrued liability recognized in the Balance Sheets	\$(28,876)	\$(26,430)

Components of the postretirement plan's net periodic cost were as follows:

	2000	1999	1998
Service cost	\$ 896	\$ 1,087	\$ 946
Interest cost	3,515	3,261	3,123
Expected return on plan assets	(901)	(794)	(717)
Transition obligation	355	356	356
Prior service cost	159	159	119
Recognized net loss	13	264	128
Net postretirement cost	\$ 4,037	\$ 4,333	\$3,955

The weighted average rates assumed in the actuarial calculations for both the pension plan and postretirement benefits were:

	2000	1999
Discount	7.50%	7.50%
Annual salary increase	5.00%	5.00%
Long-term return on plan assets	8.50%	8.50%

An additional assumption used in measuring the accumulated postretirement benefit obligations was a weighted average medical care cost trend rate of 7.3 percent for 2000, decreasing gradually to 5.5 percent through the year 2005, and remaining at that level thereafter.

An annual increase or decrease in the assumed medical care cost trend rate of 1 percent would affect the accumulated benefit obligation and the service and interest cost components at December 31, 2000 as follows (in thousands):

	1 Percent Increase	1 Percent Decrease
Benefit obligation	\$3,187	\$2,874
Service and interest costs	\$278	\$247

Employee Savings Plan

The Company also sponsors a 401(k) defined contribution plan covering substantially all employees. The Company provides a 75 percent matching contribution up to 6 percent of an employee's base salary. Total matching contributions made to the plan for the years 2000, 1999, and 1998 were \$2.2 million, \$2.0 million, and \$2.0 million, respectively.

Work Force Reduction Programs

The Company recorded costs related to work force reduction programs of \$0.6 million in 2000, \$0.2 million in 1999, and \$2.8 million in 1998. The Company has also incurred its pro rata share for the costs of affiliated companies' programs. The costs related to these programs were \$1.2 million for 2000, \$0.6 million for 1999, and \$0.2 million for 1998. The Company has expensed all costs related to these work force reduction programs.

3. CONTINGENCIES AND REGULATORY MATTERS

Environmental Cost Recovery

In 1993, the Florida Legislature adopted legislation for an Environmental Cost Recovery Clause (ECRC), which allows a utility to petition the FPSC for recovery of all prudent environmental compliance costs that are not being recovered through base rates or any other recovery mechanism. Such environmental costs include operation and maintenance expense, emission allowance expense, depreciation, and a return on invested capital.

In 1994, the FPSC approved the Company's initial petition under the ECRC for recovery of environmental costs. During 2000, 1999, and 1998, the Company recorded ECRC revenues of \$9.9 million, \$11.5 million, and \$8.0 million, respectively.

At December 31, 2000, the Company's liability for the estimated costs of environmental remediation projects for known sites was \$7.6 million. These estimated costs are expected to be expended from 2001 through 2006. These projects have been approved by the FPSC for recovery through the ECRC discussed above. Therefore, the Company recorded \$1.2 million in current assets and current liabilities and \$6.4 million in deferred assets and deferred liabilities representing the future recoverability of these costs.

Environmental Litigation

On November 3, 1999, the Environmental Protection Agency (EPA) brought a civil action in the U.S. District Court against Alabama Power, Georgia Power, and SCS. The complaint alleges violations of the prevention of significant deterioration and new source review provisions of the Clean Air Act with respect to five coal-fired generating facilities in Alabama and Georgia. The civil action requests penalties and injunctive relief, including an order requiring the installation of the best available control technology at the affected units. The Clean Air Act authorizes civil penalties of up to \$27,500 per day, per violation at each generating unit. Prior to January 30, 1997, the penalty was \$25,000 per day.

The EPA concurrently issued to the integrated Southeast utilities a notice of violation related to 10 generating facilities, including the five facilities mentioned previously and the Company's Plants Crist and Scherer. See Note 5 under "Joint Ownership Agreements" related to the Company's ownership interest in Georgia Power's Plant Scherer Unit No. 3. In early 2000, the EPA filed a motion to amend its complaint to add the violations alleged in its notice of violation, and to add Gulf Power, Mississippi Power, and Savannah Electric as defendants. The complaint and notice of violation are similar to those brought against and issued to several other electric utilities. These complaints and notices of violation allege that the utilities had failed to secure necessary permits or install additional pollution equipment when performing maintenance and construction at coal burning plants constructed or under construction prior to 1978. The Company believes that its integrated utilities complied with applicable laws and the EPA's regulations and interpretations in effect at the time the work in question took place.

An adverse outcome of this matter could require substantial capital expenditures that cannot be determined at this time and possibly require payment of substantial penalties. This could affect future results of

operations, cash flows, and possibly financial condition if such costs are not recovered through regulated rates.

Retail Revenue Sharing Plan

In early 1999, the FPSC staff and the Company became involved in discussions primarily related to reducing the Company's authorized rate of return. On October 1, 1999, the Office of Public Counsel, the Coalition for Equitable Rates, the Florida Industrial Power Users Group, and the Company jointly filed a petition to resolve the issues. The stipulation included a reduction to retail base rates of \$10 million annually and provides for revenues to be shared within set ranges for 1999 through 2002. Customers receive two-thirds of any revenue within the sharing range and the Company retains one-third. Any revenue above this range is refunded to the customers. The stipulation also included authorization for the Company, at its discretion, to accrue up to an additional \$5 million to the property insurance reserve and \$1 million to amortize a regulatory asset related to the corporate office. The Company also filed a request to prospectively reduce its authorized ROE range from 11 to 13 percent to 10.5 to 12.5 percent in order to help ensure that the FPSC would approve the stipulation. The FPSC approved both the stipulation and the ROE request with an effective date of November 4, 1999. The Company is currently planning to seek additional rate relief to recover costs related to the Smith Unit 3 combined cycle facility scheduled to be placed in-service in June of 2002.

For calendar year 2000, the Company's retail revenue range for sharing was \$352 million to \$368 million to be shared between the Company and its retail customers on the one-third/two-thirds basis. Actual retail revenues in 2000 were \$362.4 million and the Company recorded revenues subject to refund of \$6.9 million. The estimated refund with interest of \$0.3 million was reflected in customer billings in February 2001. In addition to the refund the Company amortized \$1 million of the regulatory assets related to the corporate office. For calendar year 2001, the Company's retail revenue range for sharing is \$358 million to \$374 million. For calendar year 2002, there are specified sharing ranges for each month from the expected in-service date of Smith Unit 3 until the end of the year. The sharing plan will expire at the earlier of the in-service date of Smith Unit 3 or December 31, 2002.

4. FINANCING AND COMMITMENTS

Construction Program

The Company is engaged in a continuous construction program, the cost of which is currently estimated to total \$279 million in 2001, \$96 million in 2002, and \$76 million in 2003. The construction program is subject to periodic review and revision, and actual construction costs may vary from the above estimates because of numerous factors. These factors include changes in business conditions; revised load growth estimates; changes in environmental regulations; increasing costs of labor, equipment, and materials; and cost of capital. At December 31, 2000, significant purchase commitments were outstanding in connection with the construction program. The Company has budgeted \$199.2 million for the years 2001 and 2002 for the estimated cost of a 574 megawatt combined cycle gas generating unit to be located in the eastern portion of its service area. The unit is expected to have an in-service date of June 2002. The Company's remaining construction program is related to maintaining and upgrading the transmission, distribution, and generating facilities.

Bank Credit Arrangements

At December 31, 2000, the Company had \$61.5 million of lines of credit with banks subject to renewal June 1 of each year, of which \$53.5 million remained unused. In addition, the Company has two unused committed lines of credit totaling \$61.9 million that were established for liquidity support of its variable rate pollution control bonds. In connection with these credit lines, the Company has agreed to pay commitment fees and/or to maintain compensating balances with the banks. The compensating balances, which represent substantially all of the cash of the Company except for daily working funds and like items, are not legally restricted from withdrawal. In addition, the Company has bid-loan facilities with seven major money center banks that total \$130 million, of which \$35 million was committed at December 31, 2000.

Assets Subject to Lien

The Company's mortgage, which secures the first mortgage bonds issued by the Company, constitutes a direct first lien on substantially all of the Company's fixed property and franchises.

Fuel Commitments

To supply a portion of the fuel requirements of its generating plants, the Company has entered into contract commitments for the procurement of fuel. In some cases, these contracts contain provisions for price escalations, minimum purchase levels, and other financial commitments. Total estimated obligations at December 31, 2000 were as follows:

Year	Fuel (in millions)
2001	\$139
2002	91
2003	90
2004	92
2005	93
2006-2024	473
Total commitments	\$978

Lease Agreements

In 1989, the Company and Mississippi Power jointly entered into a twenty-two year operating lease agreement for the use of 495 aluminum railcars. In 1994, a second lease agreement for the use of 250 additional aluminum railcars was entered into for twenty-two years. Both of these leases are for the transportation of coal to Plant Daniel. At the end of each lease term, the Company has the option to renew the lease. In 1997, three additional lease agreements for 120 cars each were entered into for three years, with a monthly renewal option for up to an additional nine months.

The Company, as a joint owner of Plant Daniel, is responsible for one half of the lease costs. The lease costs are charged to fuel inventory and are allocated to fuel expense as the fuel is used. The Company's share of the lease costs charged to fuel inventories was \$2.1 million in 2000 and \$2.8 million in 1999. The annual amounts for 2001 through 2005 are expected to be \$1.9 million, \$1.9 million, \$1.9 million, \$2.0 million, and \$2.0 million, respectively, and after 2005 are expected to total \$13.8 million.

5. JOINT OWNERSHIP AGREEMENTS

The Company and Mississippi Power jointly own Plant Daniel, a steam-electric generating plant located in Jackson County, Mississippi. In accordance with the operating agreement, Mississippi Power acts as the Company's agent with respect to the construction, operation, and maintenance of the plant.

The Company and Georgia Power jointly own Plant Scherer Unit No. 3. Plant Scherer is a steam-electric generating plant located near Forsyth, Georgia. In accordance with the operating agreement, Georgia Power acts as the Company's agent with respect to the construction, operation, and maintenance of the unit.

The Company's pro rata share of expenses related to both plants is included in the corresponding operating expense accounts in the Statements of Income.

At December 31, 2000, the Company's percentage ownership and its investment in these jointly owned facilities were as follows:

	Plant Scherer Unit No. 3 (coal-fired)	Plant Daniel (coal-fired)
	(in thousands)	
Plant In Service	\$185,778(1)	\$232,074
Accumulated Depreciation	\$70,207	\$118,504
Construction Work in Progress	\$252	\$2,006
Nameplate Capacity (2) (megawatts)	205	500
Ownership	25%	50%

(1) Includes net plant acquisition adjustment.

(2) Total megawatt nameplate capacity:
Plant Scherer Unit No. 3: 818
Plant Daniel: 1,000

6. LONG-TERM POWER SALES AGREEMENTS

The Company and the other operating affiliates have long-term contractual agreements for the sale of capacity to certain non-affiliated utilities located outside the system's service area. The unit power sales agreements are firm and pertain to capacity related to specific generating units. Because the energy is generally sold at cost under these agreements, profitability is primarily affected by revenues from capacity sales. The capacity revenues from these sales were \$20.3 million in 2000, \$19.8 million in 1999, and \$22.5 million in 1998. Capacity revenues increased

slightly in 2000 due to the recovery of higher operating expenses experienced during the year.

Unit power from specific generating plants of Southern Company is currently being sold to Florida Power Corporation (FPC), Florida Power & Light Company (FP&L), and Jacksonville Electric Authority (JEA). Under these agreements, 209 megawatts of net dependable capacity were sold by the Company during 2000. Sales will increase slightly to 210 megawatts per year in 2001 and remain close to that level, unless reduced by FP&L, FPC, and JEA for the periods after 2001 with a minimum of three years notice, until the expiration of the contracts in 2010.

7. INCOME TAXES

At December 31, 2000, the tax-related regulatory assets to be recovered from customers were \$16.0 million. These assets are attributable to tax benefits flowed through to customers in prior years and to taxes applicable to capitalized allowance for funds used during construction. At December 31, 2000, the tax-related regulatory liabilities to be credited to customers were \$38.3 million. These liabilities are attributable to deferred taxes previously recognized at rates higher than current enacted tax law and to unamortized investment tax credits.

Details of the federal and state income tax provisions are as follows:

	2000	1999	1998
	(in thousands)		
Total provision for income taxes:			
Federal--			
Current	\$37,250	\$33,973	\$31,746
Deferred	(11,159)	(6,107)	(4,467)
	26,091	27,866	27,279
State--			
Current	5,796	5,267	5,137
Deferred	(1,357)	(502)	(217)
	4,439	4,765	4,920
Total	\$30,530	\$32,631	\$32,199

The tax effects of temporary differences between the carrying amounts of assets and liabilities in the financial statements and their respective tax bases, which give rise to deferred tax assets and liabilities, are as follows:

	2000	1999
	(in thousands)	
Deferred tax liabilities:		
Accelerated depreciation	\$172,646	\$168,662
Other	14,262	24,272
Total	186,908	192,934
Deferred tax assets:		
Federal effect of state deferred taxes	8,703	9,293
Postretirement benefits	9,205	8,456
Other	14,742	12,526
Total	32,650	30,275
Net deferred tax liabilities	154,258	162,659
Less current portion, net	(816)	(117)
Accumulated deferred income taxes in the Balance Sheets	\$155,074	\$162,776

Deferred investment tax credits are amortized over the lives of the related property with such amortization normally applied as a credit to reduce depreciation and amortization in the Statements of Income. Credits amortized in this manner amounted to \$1.9 million in 2000, 1999, and 1998. At December 31, 2000, all investment tax credits available to reduce federal income taxes payable had been utilized.

A reconciliation of the federal statutory income tax rate to the effective income tax rate is as follows:

	2000	1999	1998
Federal statutory rate	35%	35%	35%
State income tax, net of federal deduction	4	4	4
Non-deductible book depreciation	1	1	1
Difference in prior years' deferred and current tax rate	(2)	(2)	(2)
Other, net	(1)	-	(2)
Effective income tax rate	37%	38%	36%

The Company and the other subsidiaries of Southern Company file a consolidated federal tax return. Under a joint consolidated income tax agreement, each subsidiary's current and deferred tax expense is computed on a stand-alone basis.

8. COMPANY OBLIGATED MANDATORILY REDEEMABLE PREFERRED SECURITIES

In January 1997, Gulf Power Capital Trust I (Trust I), of which the Company owns all of the common securities, issued \$40 million of 7.625 percent mandatorily redeemable preferred securities. Substantially all of the assets of Trust I are \$41 million aggregate principal amount of the Company's 7.625 percent junior subordinated notes due December 31, 2036.

In January 1998, Gulf Power Capital Trust II (Trust II), of which the Company owns all of the common securities, issued \$45 million of 7.0 percent mandatorily redeemable preferred securities. Substantially all of the assets of Trust II are \$46 million aggregate principal amount of the Company's 7.0 percent junior subordinated notes due December 31, 2037.

The Company considers that the mechanisms and obligations relating to the preferred securities, taken together, constitute a full and unconditional guarantee by the Company of payment obligations with respect to the preferred securities of Trust I and Trust II. Trust I and Trust II are subsidiaries of the Company, and accordingly are consolidated in the Company's financial statements.

9. SECURITIES DUE WITHIN ONE YEAR

At December 31, 2000, the Company had an improvement fund requirement of \$850,000. The first mortgage bond improvement fund requirement amounts to 1 percent of each outstanding series of bonds authenticated under the indenture prior to January 1 of each year, other than those issued to collateralize pollution control revenue bond obligations. The requirement may be satisfied by depositing cash, reacquiring bonds, or by pledging additional property equal to 1 and 2/3 times the requirement.

10. COMMON STOCK DIVIDEND RESTRICTIONS

The Company's first mortgage bond indenture contains various common stock dividend restrictions, which remain in effect as long as the bonds are outstanding. At December 31, 2000, retained earnings of \$127 million were restricted against the payment of cash dividends on common stock under the terms of the mortgage indenture.

11. QUARTERLY FINANCIAL DATA (Unaudited)

Summarized quarterly financial data for 2000 and 1999 are as follows:

Quarter Ended	Operating Revenues	Operating Income	Net Income After Dividends on Preferred Stock
		(in thousands)	
March 2000	\$138,498	\$16,007	\$4,653
June 2000	182,120	30,505	12,927
September 2000	232,533	52,614	26,438
December 2000	161,168	20,755	7,825
March 1999	\$134,506	\$15,665	\$ 4,799
June 1999	166,815	29,253	13,226
September 1999	218,264	54,429	28,582
December 1999	154,514	19,815	7,060

The Company's business is influenced by seasonal weather conditions and the timing of rate changes, among other factors.

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Line No.	Classification (a)	Total (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	1,865,680,900	1,865,680,900		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	17,830,412	17,830,412		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	1,883,511,312	1,883,511,312		
9	Leased to Others				
10	Held for Future Use	3,162,635	3,162,635		
11	Construction Work in Progress	71,007,501	71,007,501		
12	Acquisition Adjustments	5,349,964	5,349,964		
13	Total Utility Plant (8 thru 12)	1,963,031,412	1,963,031,412		
14	Accum Prov for Depr, Amort, & Depl	867,260,817	867,260,817		
15	Net Utility Plant (13 less 14)	1,095,770,595	1,095,770,595		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	846,286,283	846,286,283		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	20,974,534	20,974,534		
22	Total In Service (18 thru 21)	867,260,817	867,260,817		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	867,260,817	867,260,817		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above</p>				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	7,418		
3	(302) Franchises and Consents	594		
4	(303) Miscellaneous Intangible Plant			
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	8,012		
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	6,928,356	32	
9	(311) Structures and Improvements	165,712,068	250,899	
10	(312) Boiler Plant Equipment	504,301,270	12,860,660	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	171,441,922	2,282,423	
13	(315) Accessory Electric Equipment	72,489,747	721,422	
14	(316) Misc. Power Plant Equipment	14,659,652	264,857	
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	935,533,015	16,380,293	
16	B. Nuclear Production Plant			
17	(320) Land and Land Rights			
18	(321) Structures and Improvements			
19	(322) Reactor Plant Equipment			
20	(323) Turbogenerator Units			
21	(324) Accessory Electric Equipment			
22	(325) Misc. Power Plant Equipment			
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)			
24	C. Hydraulic Production Plant			
25	(330) Land and Land Rights			
26	(331) Structures and Improvements			
27	(332) Reservoirs, Dams, and Waterways			
28	(333) Water Wheels, Turbines, and Generators			
29	(334) Accessory Electric Equipment			
30	(335) Misc. Power PLant Equipment			
31	(336) Roads, Railroads, and Bridges			
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)			
33	D. Other Production Plant			
34	(340) Land and Land Rights			
35	(341) Structures and Improvements	780,583		
36	(342) Fuel Holders, Products, and Accessories	283,273		
37	(343) Prime Movers	6,873,702		
38	(344) Generators	6,170,709		
39	(345) Accessory Electric Equipment	710,855		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			7,418		2
			594		3
					4
			8,012		5
					6
					7
	-979		6,927,409		8
246,554			165,716,413		9
5,370,359	271,299		512,062,870		10
					11
404,288			173,320,057		12
292,477		220,776	73,139,468		13
745,677			14,178,832		14
7,059,355	270,320	220,776	945,345,049		15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
			780,583		35
			283,273		36
			6,873,702		37
			6,170,709		38
			710,855		39

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
40	(346) Misc. Power Plant Equipment	4,332			
41	TOTAL Other Prod. Plant (Enter Total of lines 34 thru 40)	14,823,454			
42	TOTAL Prod. Plant (Enter Total of lines 15, 23, 32, and 41)	950,356,469	16,380,293		
43	3. TRANSMISSION PLANT				
44	(350) Land and Land Rights	10,778,715	61,818		
45	(352) Structures and Improvements	4,109,840	51,443		
46	(353) Station Equipment	57,811,211	1,052,356		
47	(354) Towers and Fixtures	22,379,838	2,794,383		
48	(355) Poles and Fixtures	34,120,519	396,551		
49	(356) Overhead Conductors and Devices	29,941,433	1,218,600		
50	(357) Underground Conduit				
51	(358) Underground Conductors and Devices	13,612,397			
52	(359) Roads and Trails	50,950	3,610		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	172,804,903	5,578,761		
54	4. DISTRIBUTION PLANT				
55	(360) Land and Land Rights	1,515,335			
56	(361) Structures and Improvements	9,874,424	179,321		
57	(362) Station Equipment	105,321,375	5,449,254		
58	(363) Storage Battery Equipment				
59	(364) Poles, Towers, and Fixtures	78,608,702	3,319,319		
60	(365) Overhead Conductors and Devices	92,872,940	2,874,411		
61	(366) Underground Conduit	1,210,865			
62	(367) Underground Conductors and Devices	50,791,121	5,387,234		
63	(368) Line Transformers	135,835,577	7,863,062		
64	(369) Services	58,912,003	2,839,278		
65	(370) Meters	29,296,327	2,391,377		
66	(371) Installations on Customer Premises				
67	(372) Leased Property on Customer Premises				
68	(373) Street Lighting and Signal Systems	34,857,731	3,144,848		
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	599,096,400	33,448,104		
70	5. GENERAL PLANT				
71	(389) Land and Land Rights	6,871,553			
72	(390) Structures and Improvements	54,008,210	128,061		
73	(391) Office Furniture and Equipment	3,160,072	179,311		
74	(392) Transportation Equipment	21,806,784	2,196,675		
75	(393) Stores Equipment	1,495,027	50,788		
76	(394) Tools, Shop and Garage Equipment	2,428,712	249,141		
77	(395) Laboratory Equipment	2,228,679	214,058		
78	(396) Power Operated Equipment	542,946	-3,580		
79	(397) Communication Equipment	17,751,668	340,276		
80	(398) Miscellaneous Equipment	12,350,616	201,628		
81	SUBTOTAL (Enter Total of lines 71 thru 80)	122,644,267	3,556,358		
82	(399) Other Tangible Property				
83	TOTAL General Plant (Enter Total of lines 81 and 82)	122,644,267	3,556,358		
84	TOTAL (Accounts 101 and 106)	1,844,910,051	58,963,516		
85	(102) Electric Plant Purchased (See Instr. 8)				
86	(Less) (102) Electric Plant Sold (See Instr. 8)				
87	(103) Experimental Plant Unclassified				
88	TOTAL Electric Plant in Service (Enter Total of lines 84 thru 87)	1,844,910,051	58,963,516		

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			4,332		40
			14,823,454		41
7,059,355	270,320	220,776	960,168,503		42
					43
	-16,566		10,823,967		44
			4,161,283		45
2,294,660		-207,230	56,361,677		46
145			25,174,076		47
57,196	9,347		34,469,221		48
6,899			31,153,134		49
					50
			13,612,397		51
			54,560		52
2,358,900	-7,219	-207,230	175,810,315		53
					54
	-4,733		1,510,602		55
10,842			10,042,903		56
1,324,657	2,581	26,548	109,475,101		57
					58
693,533		99	81,234,587		59
957,158	-46	-367,366	94,422,781		60
			1,210,865		61
651,004	-306	380,308	55,907,353		62
2,395,542	-1,498	-65,450	141,236,149		63
849,657			60,901,624		64
338,813	1,192	12,315	31,362,398		65
					66
					67
707,898			37,294,681		68
7,929,104	-2,810	-13,546	624,599,044		69
					70
			6,871,553		71
126,909			54,009,362		72
1,464,893			1,874,490		73
606,816	80,623		23,477,266		74
2,591			1,543,224		75
368,115			2,309,738		76
173,593			2,269,144		77
			539,366		78
109,243			17,982,701		79
503,650			12,048,594		80
3,355,810	80,623		122,925,438		81
					82
3,355,810	80,623		122,925,438		83
20,703,169	340,914		1,883,511,312		84
					85
					86
					87
20,703,169	340,914		1,883,511,312		88

Name of Respondent	This Report is:	Date of Report	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 88 Column: b

The Company adjusted Beginning Year Investment Balances for 2000 by \$71.21 due to work orders in Account 106 that purged from the Plant system before being moved to Account 101. This required a journal entry from Account 106 in order to bring the Plant system detail totals back in balance with the Walker General Ledger system summary totals. The following represents the accounts and work orders related to the problem:

FERC 367 - DSO #041471	\$27.73
FERC 373 - DSO #021386	\$36.63
FERC 373 - DSO #011112	<u>\$6.85</u>
TOTAL	<u>\$71.21</u>

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Caryville Electric Generating Plant -				
3	Future Site, Located in Holmes Cnty., FL	09/19/63	12/31/07	1,355,569	
4	Pace Blvd. Land Acquisition -				
5	Future Expansion Located in Pensacola, FL	11/07/88	12/31/07	467,221	
6	Smith Plant - Future Ash Disposal Site -				
7	Located in Bay County, FL	04/18/89	12/31/07	710,968	
8	Mossy Head Electric Generating Center -				
9	Located in Walton County, FL	08/01/99	12/31/07	315,101	
10	Other Land - Misc:			313,776	
11	Plant Daniel - Future Ash Disposal Site				
12	Located in Mississippi				
13	Panama City District Office expansion -				
14	Located in Bay County, FL				
15	General Repair Facility Located in Pensacola, FL				
16	Sandestin Sub. Located in Sandestin, FL				
17	Corporate Office Building Site -				
18	Future Expansion Located in Pensacola, FL				
19					
20					
21	Other Property:				
22					
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47	Total			3,162,635	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	0028 Smith Unit 3 Combined Cycle	21,938,066			
2	1100 Plant Crist Misc. Additions & Improvements	1,150,794			
3	1115 Plant Crist 7 Replace Reheater	3,406,236			
4	1121 Plant Crist 6 Replace Division Wall	651,834			
5	1155 ECRC Plant Crist Raw Water Flow Meters	134,107			
6	1157 Plant Crist 4 Vertical Superheater Assemblies	328,767			
7	1158 Plant Crist 4 Reheat Assemblies Replacement	1,019,267			
8	1168 Plant Crist 7 Replace Cold End Heater Baskets	12,048			
9	1178 Plant Crist Raw Water Supply Well	447,099			
10	1186 Plant Crist 4 Replace Air Heater Baskets	419,880			
11	1189 Plant Crist 6 Replace Boiler/Turbine Controls	395,545			
12	1193 Plant Crist 6 & 7 Conveyor Belt Scales	74,989			
13	1212 Plant Crist CAP Zone 2A Flyash Landfill	187,339			
14	1243 Plant Crist 6 & 7 Chemical Feed System	216,819			
15	1300 Plant Scholz Misc. Additions & Improvements	9,208			
16	1351 Plant Scholz 1 Replace 1 Feedwater Heater	33,603			
17	1400 Plant Smith Misc. Additions & Improvements	329,392			
18	1425 Plant Smith 1 & 2 Ash Landfill Capping	27,665			
19	1440 ECRC Plant Smith 1 & 2 CEMS Flow Monitor	246,987			
20	1500 Plant Daniel Misc. Additions & Improvements	1,093,910			
21	1523 Plant Daniel Water Treatment Plant	912,138			
22	1607 Plant Smith Boiler Water Sample Station	134,738			
23	1610 Plant Smith Replace Tanks at Demineralizer	172,922			
24	1700 Plant Scherer Misc. Additions & Improvements	222,096			
25	1701 Plant Scherer 3 Clean Air Additions	29,743			
26	2552 New Business Distribution	4,652,519			
27	2553 New Business Street Lights	188,732			
28	2556 Private Street & Yard Lights	898,143			
29	2558 Advanced Energy Management-AEM	1,661,621			
30	2601 Skygen 230KV Power Supply	122,638			
31	2801 Misc. Transmission Sub Additions & Improvements	300,952			
32	2803 Panama City District Transmission Line	72,470			
33	2804 Ft. Walton/Pensacola Trans. Line	680,928			
34	2808 Rebuild Crist-Holly 115KV Line	8,656,902			
35	2809 Spare Transformer Replacement	1,572,837			
36	2828 S. Crestview-Glen Tap Reconduct	634,449			
37	2833 Purchase Crystal Beach Property	502,591			
38	2834 Crist 230KV Switchyard Insulator	69,368			
39	2865 Crist-Jay Road #2 115KV Line	1,624,553			
40	2881 Valparaiso-Niceville 115KV Line	722,358			
41	2884 Shoal River-Glen Tap Junction	51,711			
42	2886 Transformer Monitors	447			
43					

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	2889 Laguna Beach-Lullwater Tap Reconnect	9,781			
2	2890 Smith Replace Switch House Roof	2,228,999			
3	2892 Smith Unit #3 Sub Improvements	2,308,841			
4	3401 Misc. Distribution Sub. Additions & Improvements	1,148,654			
5	3402 Misc. Distribution Line Additions & Improvements	2,426,120			
6	3403 Distribution Additions & Retirements Due to Hwy Corn	2,138,290			
7	3404 Distribution Line - Minor Projects	61,415			
8	3405 Underground System - Additions & Improvements	1,492,031			
9	3501 Misc. Distribution Line Specific Feed	14,798			
10	3649 Storm Support/Other Utilities	232,291			
11	3665 Navarre Sub OCB 5752 Feeder	88,265			
12	3670 Jay Road Sub OCB 7252 Feeder Improvements	-183,954			
13	3700 System Reactive Correct Capacity	342,470			
14	3714 Destin Sub Bank #3 & Feeder #5	89,852			
15	3718 Construct East Crestview Sub	104,956			
16	3721 Substation Relay Replacement	2,665			
17	3722 East Bay Bank #2 & Feeder	29,531			
18	3727 Avalon 115KV Sub & Feeder #3	660			
19	3731 Highland City Bank & Feeder	98,288			
20	3748 Laguna Beach-Santa Rosa Improvements	623,601			
21	3793 Smith #3 Associated System Improvements	51,010			
22	4300 Office Furniture & Mechanical Equipment	67,068			
23	4302 Misc. Buildings Land & Equipment	421,637			
24	4305 Wireless Systems Additions & Improvements	188,979			
25	4308 Mobile Radio System Additions	97,468			
26	4310 Telephone System Additions/Replacements	1,502			
27	4311 Transport Network Additions/Improvements	55,638			
28	4321 Remote Terminal Units	155,845			
29	4384 Data Networks Additions	422,749			
30	4785 Accrued Payroll	389,078			
31	4790 Unassigned Overheads	-4,576			
32	4779 Plant Transfers - Credits	-104,862			
33					
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42					
43	TOTAL	71,007,501			

Name of Respondent Gulf Power Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
CONSTRUCTION OVERHEADS - ELECTRIC					
1. List in column (a) to kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On Page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to the page if no overhead apportionments are made, but rather should explain on Page 218 the accounting procedures, employed and the amounts of engineering, supervision and administrative costs, etc. which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.					
Line No.	Description of overhead (a)	Total amount charged for the year (b)			
1	Company Engineering and Supervision	10,115,625			
2	Service Company Engineering and Supervision	2,392,091			
3	Administrative and General	388,702			
4	Allowance for Funds Used During Construction	600,516			
5					
6					
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46	TOTAL	13,496,934			

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

- For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.
- Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant instructions 3(17) of the U.S. of A.
- Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

- Construction overhead Explanation - See footnote.
- Allowance for Funds Used During Construction recorded by the respondent is based on the method prescribed by the Florida Public Service Commission.
- Not applicable.

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

- Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio(Percent) (c)	Cost Rate Percentage (d)
1	Average Short-Term Debt & Computation of Allowance text	S 39,846,154		
2	Short-term Interest			s 6.49
3	Long-Term Debt	D 374,556,000	42.27	d 7.00
4	Preferred Stock	P 89,236,100	10.07	p 5.01
5	Common Equity	C 422,313,404	47.66	c 11.50
6	Total Capitalization	886,105,504	100.00 100%	
7	Average Construction Work in Progress Balance	W 52,763,569		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$ 0.00

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$ 0.00

- Weighted Average Rate Actually Used for the Year:
 - Rate for Borrowed Funds - 5.62
 - Rate for Other Funds - 1.65

Name of Respondent	This Report is:	Date of Report	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 218 Line No.: 1 Column: OH exp

P218 #1 DESCRIPTION

ENGINEERING AND SUPERVISION (E & S)

- (a) Payroll, transportation and miscellaneous expenses incurred in connection with design, planning & supervision of construction jobs were charged to construction.
- (b) Payroll, phone, transportation & meals were accumulated in a construction clearing account by direct charges incurred. Office supplies, stationary, rent and building services were charged on basis of estimated use.
- (c) Approximately 15% were charged direct to specific work orders. The remaining 85% were allocated to eligible work orders based on functional rates (i.e., Production, Transmission Line, Transmission Substation, etc.)
- (d) A rate is determined for each functional category.
- (e) Engineering and Supervision is accumulated by function and then allocated to that specific function by the current year expenditures.
- (f) Directly and Indirectly. Refer to paragraph (b) above.

GENERAL ADMINISTRATION

- (a) Work performed by general employees and general expenses applicable to construction included: planning, financing, budgeting and authorizing jobs; purchasing materials; checking auditing, vouchering and paying invoices; posting construction ledgers and preparation of statements and report; auditing services; salary fringe benefits; and office supplies and building services.
- (b) A study was made of the work performed by each general officer and other general employees to determine the time and expense applicable to construction. Similar procedures were followed for general expense accounts.
- (c) The amount accumulated in the construction clearing account was assigned to work orders based on predetermined percentages.
- (d) No.
- (e) There was no difference in percentages.
- (f) Directly and Indirectly.

AFUDC

- (a) Construction was charged with AFUDC as outlined below.
- (b) AFUDC is applied only to those projects that exceed .5% of the sum of the balance in 101 and 106 at the time the project commences and with a construction period exceeding one year.
- (c) AFUDC is calculated and added to individual eligible work orders via the Standard Plant Accounting System O/H Allocation Program.
- (d) The annual AFUDC rate was 7.27% effective July 1, 1993, per Florida Public Service

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Commission Order No. 93-1789, and was applied on the average monthly construction work in progress net of current months accounts payable and percentage retained on construction contracts.

(e) There was no differentiation in percentages.

(d) Directly.

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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	802,116,265	802,116,265		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	63,630,598	63,630,598		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,433,482	1,433,482		
6	Other Clearing Accounts				
7	Other Accounts (Specify):	35,630	35,630		
8	Merchandise - Appliance Sales	46,587	46,587		
9	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 8)	65,146,297	65,146,297		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	17,438,092	17,438,092		
12	Cost of Removal	5,684,016	5,684,016		
13	Salvage (Credit)	1,782,332	1,782,332		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	21,339,776	21,339,776		
15	Other Debit or Cr. Items (Describe):				
16	Plant Adjustments	363,497	363,497		
17	Balance End of Year (Enter Totals of lines 1, 9, 14, 15, and 16)	846,286,283	846,286,283		
Section B. Balances at End of Year According to Functional Classification					
18	Steam Production	503,495,002	503,495,002		
19	Nuclear Production				
20	Hydraulic Production-Conventional				
21	Hydraulic Production-Pumped Storage				
22	Other Production	5,418,561	5,418,561		
23	Transmission	74,526,062	74,526,062		
24	Distribution	232,991,730	232,991,730		
25	General	29,854,928	29,854,928		
26	TOTAL (Enter Total of lines 18 thru 25)	846,286,283	846,286,283		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 11 Column: b

Does not include amortizable property retirements (FERC 111) totaling \$3,265,078.

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NONUTILITY PROPERTY (Account 121)

1. Give a brief description and state the location of Nonutility property included in Account 121.
2. Designate with a double asterisk any property which is Leased to another company. State name of Lessee and whether Lessee is an associated company.
3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.
4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.
5. Minor Items (5% of the Balance at the End of the Year), for Account 121 or \$100,000, whichever is Less) may be-grouped by (1) previously devoted to public service (Line 44), or (2) other Nonutility property (Line 45).

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Previously Devoted to Public Service:			
2	Plant Daniel Site - Mississippi - May 1988	98,205		98,205
3				
4	Other Non-Utility Property:			
5	Blackwater Substation Site	181,083		181,083
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43				
44	Minor Item Previously Devoted to Public Service	160,927		160,927
45	Minor Items-Other Nonutility Property	26,927		26,927
46	TOTAL	467,142	0	467,142

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 221 Line No.: 44 Column: a

37 parcels of Minor Items Previously Devoted to Public Service.

Schedule Page: 221 Line No.: 45 Column: a

6 parcels of Minor Items - Other Nonutility Property.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Accounts 123.1, investments in Subsidiary Companies.
- Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)
 - Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.
 - Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	Account 123.1 Investment in Subsidiary Companies:			
2				
3	Gulf Power Capital Trust I	013197		
4	Other Paid-In-Capital			1,237,125
5	Equity in Undistributed Earnings			275,146
6	Subtotal			1,512,271
7				
8	Gulf Power Capital Trust II	012098		
9	Other Paid-In-Capital			1,391,775
10	Equity in Undistributed Earnings			198,477
11	Subtotal			1,590,252
12				
13				
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41				
42	Total Cost of Account 123.1 \$	2,628,900	TOTAL	3,102,523

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)

4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
				2
				3
		1,237,125		4
94,336		369,482		5
94,336		1,606,607		6
				7
				8
		1,391,775		9
97,424		295,901		10
97,424		1,687,676		11
				12
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191,760		3,294,283		42

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
MATERIALS AND SUPPLIES					
<p>1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.</p> <p>2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	29,869,443	16,768,301	Power Gen.	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)				
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	21,262,345	21,672,129	Power Gen.	
8	Transmission Plant (Estimated)	461,524	292,289	Power Delivery	
9	Distribution Plant (Estimated)	6,011,217	6,386,453	Power Del./Dist.	
10	Assigned to - Other	222,454	133,251	N/A	
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	27,957,540	28,484,122		
12	Merchandise (Account 155)	1,691,218		Appliance Sales	
13	Other Materials and Supplies (Account 156)				
14	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
15	Stores Expense Undistributed (Account 163)	312,129	466,817	N/A	
16					
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	59,830,330	45,719,240		

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	Allowances Inventory (Account 158.1) (a)	Current Year		2001	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year	198,276.00	26,716		
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)	62,005.00			
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9	Adjustment	709.00	99,969		
10					
11					
12					
13					
14					
15	Total	709.00	99,969		
16					
17	Relinquished During Year:				
18	Charges to Account 509	93,013.00	45,137		
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year	167,977.00	81,548		
30					
31	Sales:				
32	Net Sales Proceeds (Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year	2,679.00			
37	Add: Withheld by EPA	890.00			
38	Deduct: Returned by EPA				
39	Cost of Sales	890.00			
40	Balance-End of Year	2,679.00			
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains		117,136		
46	Losses		117,136		

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2002		2003		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
				709.00	99,969	198,985.00	126,685	1
								2
								3
						62,005.00		4
								5
								6
								7
								8
				-709.00	-99,969			9
								10
								11
								12
								13
								14
				-709.00	-99,969			15
								16
								17
						93,013.00	45,137	18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
						167,977.00	81,548	29
								30
								31
								32
								33
								34
								35
				17,502.00		20,181.00		36
				809.00		1,699.00		37
								38
				809.00		1,699.00		39
				17,502.00		20,181.00		40
								41
								42
								43
								44
					60,803		177,939	45
					60,803		177,939	46

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets which are created through the rate making actions of regulatory agencies (and not includable in other accounts)
2. For regulatory assets being amortized, show period of amortization in column (a)
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Debits (b)	CREDITS		Balance at End of Year (e)
			Account Charged (c)	Amount (d)	
1	Regulatory Tax Assets - FASB 109				
2	Flow - Through - Property	7,986,264	282, 283	9,345,944	15,962,973
3	Deficient Federal Property		282, 283	6,944,789	
4	Deficient State Property		282, 283	996,600	
5					
6	Misc. Regulatory Assets:				
7	Caryville Subsurface (10 yr Amortization)		506	51,928	
8	3rd Floor CWIP	494,412	421	1,000,000	2,812,454
9					
10	Recovery Clauses:				
11	Fuel Cost Under Recovery	21,354,523	456	31,091,323	
12	Environmental Reserve Account	1,892,388	253		7,637,597
13	Purchased Power Capacity Clause Under Recovered	887,025	456	887,025	
14	Energy Conservation Cost Under Recovery	559,574	456	378,188	867,223
15					
16					
17					
18					
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42					
43					
44	TOTAL	33,174,186		50,695,797	27,280,247

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Capital Trust Registration Exp.	15,718		181	8,273	7,445
2						
3	Non-Electric Service Billing	116,486	7,447,666		7,529,557	34,595
4						
5	Ft. Walton Damage Claim	142,341	8,546	131	150,887	
6						
7	Efficiency Store	265,359		various	265,359	
8						
9	Company Job Orders	-44,225	2,094,936	various	1,812,055	238,656
10						
11	Pensacola Gas Assessment	23,157	5,305	253	5,305	23,157
12						
13	Southern Energy Kogan Creek Pro	8,719		146	8,719	
14						
15	Accounts Pay. Accrual for Const	4,625	4,522,700	300	4,518,164	9,161
16						
17	Brinks Check Reconstruction		37,355	131	15,037	22,318
18						
19	Realized Gain on Forward Contr.		214,887	various		214,887
20						
21	Other Miscellaneous Expenses	7,708	1,129,341,611	various	1,129,338,826	10,493
22						
23						
24						
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29						
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44						
45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	539,888				560,712

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Injury and Damage Reserve	713,277	496,388
3	Property Insurance Reserve	2,317,001	3,614,144
4	ITC FAS 109	16,457,301	15,319,157
5	Regulatory Liabilities - Excess Deferred - FAS 109	12,820,564	8,847,448
6	State Income Tax Timing Difference	9,275,476	8,824,324
7	Other	16,957,514	18,956,859
8	TOTAL Electric (Enter Total of lines 2 thru 7)	58,541,133	56,058,320
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify): Merchandise Deferred Interest	1,011,977	758,442
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	59,553,110	56,816,762

Notes

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 7 Column: b

ELECTRIC OTHER:

	Balance at Beg. of Year	Balance at End of Year
Early Retirement	\$ 639,435	\$ 639,435
Productivity Improvement Plan	121,075	77,584
Supplemental Benefit Plan	1,340,711	1,426,809
Energy Conservation Clause	(89,320)	(162,781)
SCS Costs	1,251,532	1,238,022
Post Retirement (Life)	2,923,164	3,066,616
AT&T Lease	102,060	93,555
Post Retirement (Medical)	5,406,105	5,995,418
Inventory Adjustment	85,440	85,440
Section 419 LTD	192,584	192,584
Post Retirement Benefits O/S Directors	477,562	770,755
Substation Site Contamination	17,446	17,446
FICA on PPP Accrual	127,145	127,145
Other Post Employment FAS 112	161,703	161,703
IRS Audit Spare Parts	119,261	119,261
Purchased Power Capacity Clause	885,672	862,027
Post Employment Benefits	14,097	30,176
UPS Refund	165,135	165,135
IRS Audit	957,221	844,850
Environmental Clause	392,468	915,851
Emission Allowances	290,862	359,611
SCS PPP	(27,959)	(27,959)
Uncollectible Accounts	415,451	530,372
Career Transition	115,088	115,088
Transmission Service Refund	175,000	(185,385)
Fuel Adjustment Clause	383,705	383,705
1996 RAR	-	-
Supplemental ESP/ESOP Plan	10,641	10,641
SEC 263A Resale Inventory Adjustment	(12,021)	(15,344)
Deferred Revenue	193,632	193,632
Bonus Accrual	102,650	(94,893)
Section 461 (n) Nondeductible	2,576	2,576
Railcar Lease Maintenance	49,222	(8,009)
Medical Insurance Claims	(31,829)	53,473
ITC Delta Comm	-	774,514
SCES Energy Finance Program	-	123,200
IRS 93-95 Audit Settlement	-	74,606
TOTAL	\$16,957,514	\$18,956,859
	=====	=====

Schedule Page: 234 Line No.: 18 Column: b

	Balance at Beginning of the Year	Balance at End of the Year
Federal	\$52,527,020	\$50,232,819
State	7,026,090	6,583,943
Total	\$59,553,110	\$56,816,762
	=====	=====

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Account 201			
2	Common Stock (No Par)	992,717	38.34	
3				
4	TOTAL_COM	992,717		
5				
6	Account 204			
7	Cumulative Preferred (\$100 Par)			
8	4.64% Series	12,503	100.00	105.00
9	5.16% Series	13,574	100.00	103.47
10	5.44% Series	16,284	100.00	103.06
11	Undesignated	759,265		
12	Cumulative Preferred - Class A (\$10 Par,			
13	\$25 Stated Value)			
14	Undesignated	10,000,000		
15				
16	TOTAL_PRE	10,801,626		
17				
18				
19	Requirement #3:			
20	Remaining authority to issue first mortgage			
21	bonds and preferred stock under Securities and			
22	Exchange Commission Form U-1 file			
23	#70-8949 is \$400 million.			
24				
25				
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
992,717	38,060,000					2
						3
992,717	38,060,000					4
						5
						6
						7
12,503	1,250,300					8
13,574	1,357,400					9
16,284	1,628,400					10
						11
						12
						13
						14
						15
42,361	4,236,100					16
						17
						18
						19
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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**CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION PREMIUM ON CAPITAL AND
INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)**

1. Show for each of the above accounts the amounts applying to each class and series of capital stock.
2. For Account 202, Common stock Subscribed, and Account 205, Preferred Stock Subscribed, show the subscription price and the balance due on each class at the end of year.
3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203, Common Stock Liability for Conversion, or Account 206, Preferred Stock Liability for Conversion, at the end of the year.
4. For Premium on Account 207, Capital Stock, designate with a double asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.

Line No.	Name of Account and Description of Item (a)	Number of shares (b)	Amount (c)
1	Premium on Capital Stock (Acct.207)		
2			
3	Cumulative Preferred Stock (\$100 Par)		
4	4.64% Series	12,503	5,725
5	5.16% Series	13,574	1,751
6	5.44% Series	16,284	4,722
7			
8			
9			
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46	TOTAL	42,361	12,198

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
 (b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
 (c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
 (d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2		
3	None	
4		
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6		
7	None	
8		
9	Gain on Resale/Cancellation of Reacquired Capital Stock (Account 210)	
10		
11	None	
12		
13	Miscellaneous Paid-in Capital (Account 211)	
14		
15	Balance Beginning of Year	221,254,098
16	Capital Contributions from Parent Company - Southern Company	12,222,559
17		
18	SUBTOTAL - Balance End of Year	233,476,657
19		
20		
21		
22		
23		
24		
25		
26		
27		
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29		
30		
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40	TOTAL	233,476,657

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Bonds		
2	First Mortgage Bonds -		
3	6-1/8% Series Due July 1, 2003	30,000,000	163,371
4			543,000 D
5	6-1/2% Series Due November 1, 2006	25,000,000	181,725
6			464,750 D
7	6-7/8% Series Due January 1, 2026	30,000,000	277,395
8			369,473 D
9	SUBTOTAL	85,000,000	1,999,714
10	Account 224 - Other Long-Term Debt		
11	Pollution Control Revenue Bonds-		
12	5.25% Series Due April 1, 2006	12,075,000	181,336
13			186,680 D
14	Variable Rate -Remarketable Daily (1997 Series) Due July 1, 2022	40,930,000	270,350
15			90,391 D
16	6.20% Series Due April 1, 2023	13,000,000	230,519
17			239,980 D
18	5.80% Series Due June 1, 2023	32,550,000	204,839
19			565,394 D
20	5.70% Series Due November 1, 2023	7,875,000	187,605
21			133,481 D
22	6.30% Series Due September 1, 2024	22,000,000	253,350
23			380,600 D
24	Variable Rate - Remarketable Daily (2nd. Series of 1994) Due Sept. 1, 2024	20,000,000	223,459
25			40,000 D
26	5.50% Series Due February 1, 2026	21,200,000	199,849
27			349,800 D
28	SUBTOTAL	169,630,000	3,737,633
29	Account 223 - Advances from Associated Companies		
30	7.00% Junior Subordinated Notes held by Gulf Power Capital Trust II		
31	Due December 31, 2037	46,391,775	157,281
32			1,417,500 D
33			

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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
						2
070193	070103	070193	070103	30,000,000	1,837,500	3
						4
110196	110106	110196	110106	25,000,000	1,625,000	5
						6
010196	010126	010196	010126	30,000,000	2,062,500	7
						8
				85,000,000	5,525,000	9
						10
						11
040196	040106	040196	040106	12,075,000	633,937	12
						13
070197	070122	070197	070122	40,930,000	1,705,573	14
						15
040193	040123	040193	040123	13,000,000	806,000	16
						17
060193	060123	060193	060123	32,550,000	1,887,900	18
						19
110193	110123	110193	110123	7,875,000	448,875	20
						21
090194	090124	090194	090124	22,000,000	1,386,000	22
						23
090194	090124	090194	090124	20,000,000	831,257	24
						25
020196	020126	020196	020126	21,200,000	1,166,000	26
						27
				169,630,000	8,865,542	28
						29
						30
012098	123137	012098	123137	46,391,775	3,247,424	31
						32
						33

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	7.625% Junior Subordinated Notes held by Gulf Power Capital Trust I	41,237,125	257,457
2	Due December 31, 2036		1,191,000 D
3	SUBTOTAL	87,628,900	3,023,238
4	Account 224 - Other Long-Term Debt continued		
5			
6	7.50% Junior Subordinated Notes Due June 30, 2037	20,000,000	106,754
7			630,000 D
8	6.70% Senior Insured Quarterly Notes Due June 30, 2038	50,000,000	120,351
9			1,575,000 D
10	7.05% Senior Notes Due August 15, 2004	50,000,000	87,929
11	SEC U-1 file #70-9171; SEC S-3 Reg. file #333-42033		146,000 D
12			
13	SUBTOTAL	120,000,000	2,666,034
14	For Requirement #12 (Net Changes in Acct.223 & 224) see Footnote		
15	Requirement #16: See footnote		
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	462,258,900	11,426,619

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
013197	123136	013197	123136	41,237,125	3,144,336	1
						2
				87,628,900	6,391,760	3
						4
						5
080197	063037	080197	063037	20,000,000	1,500,000	6
						7
062498	063038	062498	063038	48,073,000	3,294,089	8
						9
081599	081504	081599	081504	50,000,000	3,436,875	10
						11
						12
				118,073,000	8,230,964	13
						14
						15
						16
						17
						18
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						29
						30
						31
						32
				460,331,900	29,013,266	33

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 256.1 Line No.: 14 Column: a

NET CHANGES IN ACCOUNT 223 DURING 2000

No changes during 2000.

NET CHANGES IN ACCOUNT 224 DURING 2000

BALANCE @ 12/31/99 \$289,556,000

Notes Payable:

Principal Payments:

6.7% due 2038 (1,853,000)

BALANCE @ 12/31/00 \$287,703,000

Schedule Page: 256.1 Line No.: 15 Column: a

Remaining authority to issue first mortgage bonds and preferred stock under Securities and Exchange Commission (SEC) Form U-1 file #70-8949 is \$400 million. Remaining authority to issue pollution control bonds under SEC Form U-1 file #70-8949 is \$159.07 million. Remaining authority to issue preferred securities, senior notes, and junior subordinated notes under Form S-3 Registration Statement #333-42033 is \$45 million. Remaining authority to issue preferred securities and junior subordinated notes under SEC Form U-1 file #70-8461 is \$5 million. Remaining authority to issue senior notes under SEC Form U-1 file #70-9171 is \$250 million.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	52,076,988
2		
3		
4	Taxable Income Not Reported on Books	
5		
6		
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See Page 261 Footnote	82,987,076
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	AFUDC - Equity	242,008
16	Amortization of Investment Tax Credit	1,919,856
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See Page 261 Footnote	26,168,155
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	106,734,045
28	Show Computation of Tax:	
29	Tax @ 35%	37,356,916
30	Prior Year Adjustments	-107,778
31		
32		
33		
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43		
44	Total	37,249,138

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 10 Column: b

DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN:

Federal Income Taxes	\$26,090,935
State Income Taxes	4,439,521
Penalties	1,695
Meals & Entertainment	1,438,229
Reverse Flow-thru	1,791,433
Offshore Insurance	275,000
Injury and Damages Reserve Accrual	418,776
Property Insurance Reserve Accrual	5,202,823
Prior Period State Adjustments	281,316
Uncollectible Reserve	2,127,692
Career Transition	117,064
UPS Transmission True-Up	626,269
Fuel Clause	11,991,989
Environmental Cleanup	1,469,695
Medical Insurance Claims	210,637
Accounts Receivable Sect 475	333,904
Loss on Reacquired Debt	1,493,935
Deferred Compensation Plan	731,299
Post Retirement Benefits/Director	39,701
Supplemental Benefit Plan	212,589
Post Retirement Medical	2,288,833
Post Retirement Life	696,954
Third Floor	505,588
Removal Cost Depreciation	8,922,556
Book Dep Normalized Basis Difference	3,037,989
CIAC	4,000,000
SEC 263A Avoided Interest	3,200,000
Deferred Intercompany Gain/Loss	1,040,654
Total	\$82,987,076

Schedule Page: 261 Line No.: 20 Column: b

DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME:

Preferred Stock Deduction	\$ 20,464
State Tax Deduction	6,141,447
Charges to Injury and Damages Reserve	954,305
Charges to Property Insurance Reserve	2,000,000
Cost of Removal	894,440
ITC Delta Comm Fiber Optics Income	154,286
Uncollectible Reserve	1,851,044
Merchandise Deferred Interest	626,012
SCS Costs	33,358
AT&T Lease	21,000
Railcar Lease	141,311
Interest Accrued on Audits	277,460
Pension Expense	4,166,195
Pension - BOD	7,366
Additional Depreciation	7,328,697
Environmental Comp	5,305
Purchased Power Capacity Clause	58,384
Energy Conservation Clause	181,386
Post Retirement Medical	833,739
Post Retirement Life	342,752

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

FICA		129,204
	Total	<u>\$26,168,155</u>
		=====

Schedule Page: 261 Line No.: 44 Column: b

CONSOLIDATION AND ALLOCATION INFORMATION

Members of Group and Tax Allocation:

Alabama Power Company	\$208,646,824
Alabama Property Company	91,101
Georgia Power Company	342,022,846
Piedmont-Forrest Corporation	(536,774)
Gulf Power Company	37,249,138
Mississippi Power Company	28,934,005
Savannah Electric and Power Company	11,101,964
Southern Electric Generating Company	2,738,123
SEI Holdings	(89,924,524)
Energy Solutions	(2,780,373)
Southern Linc	(2,091,158)
Powercall	(1,559,362)
Southern Telecom	867,477
The Southern Company	(73,234,154)
Total Consolidation & Allocation Information	<u>\$461,525,133</u>
	=====

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	Federal:					
2	Income	4,328,975		35,727,319	37,348,185	
3	Unemployment	3,480		99,652	91,292	
4	FICA	300,900		6,222,249	5,673,835	
5	Heavy Vehicle Use			2,124	2,124	
6	SUBTOTAL	4,633,355		42,051,344	43,115,436	
7						
8	Florida:					
9	Income	489,801		5,039,078	4,335,045	
10	Property Taxes			11,967,198	11,967,198	
11	Gross Receipts	989,752		14,596,116	14,402,280	
12	Unemployment	2,056		22,180	16,184	
13	FPSC Assessment	209,607		417,912	401,339	
14	Franchise	1,547,535		18,437,660	18,150,387	
15	Documentary Stamps					
16	Intangible Tax			24,837	24,837	
17	Emergency Excise					
18	Use Tax - Elec/Telecom			110,447	110,447	
19	Occupational & Retail			12,285	12,285	
20	Other City, Fire etc.			-6,412	-6,412	
21	SUBTOTAL	3,238,751		50,621,301	49,413,590	
22						
23	Mississippi:					
24	Income	13,175		222,765	239,249	
25	Property Taxes	4,465,780		4,521,020	4,473,416	
26	Unemployment			13,416	13,416	
27	State Franchise	188,188		49,174	115,570	
28	SUBTOTAL	4,667,143		4,806,375	4,841,651	
29						
30	Georgia:					
31	Income	-6,610		300,354	329,170	
32	Property Taxes			571,667	571,667	
33	Net Worth			5,000	5,000	
34	Unemployment			1,867	1,867	
35	SUBTOTAL	-6,610		878,888	907,704	
36						
37						
38						
39						
40						
41	TOTAL	12,532,639		98,357,908	98,278,381	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000			
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			Line	
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	No.
						1
2,708,109		36,948,327			-1,221,008	2
11,840		92,543			7,109	3
849,314		5,108,225			1,114,024	4
					2,124	5
3,569,263		42,149,095			-97,751	6
						7
						8
1,193,834		5,244,986			-205,908	9
		11,931,010			36,188	10
1,183,588		14,596,116				11
8,052		18,605			3,575	12
226,180		417,912				13
1,834,808		18,437,660				14
						15
		24,056			781	16
						17
		110,447				18
		12,285				19
		-6,412				20
4,446,462		50,786,665			-165,364	21
						22
						23
-3,309		222,765				24
4,513,384		4,521,020				25
121,792		13,404			12	26
		49,174				27
4,631,867		4,806,363			12	28
						29
						30
-35,426		300,354				31
		571,667				32
		5,000				33
		1,631			236	34
-35,426		878,652			236	35
						36
						37
						38
						39
						40
12,612,166		98,620,775			-262,867	41

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001		Year of Report Dec. 31, 2000	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)							
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.							
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%	573,572			411.4	148,416	
4	7%						
5	10%	26,868,427			411.4	1,683,720	
6							
7							
8	TOTAL	27,441,999				1,832,136	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10	4%	13,076				2,424	
11	10%	256,988				85,296	
12							
13							
14							
15							
16							
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
425,156	35 Years		2
			3
25,184,707	35 Years		4
			5
			6
25,609,863			7
			8
			9
10,652	29 Years		10
171,692	29 Years		11
			12
			13
			14
			15
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			20
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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Deferred Pole - Attachment		454	1,791,181	3,305,604	1,514,423
2	Rental Revenue					
3						
4	Deferred Right-of-Way Rental Rev.	252,000	454	21,000		231,000
5	AT&T 25 yr Lease					
6	(Amort. 1987-2011)					
7						
8	SCS - Early Retirement Plans	1,224,737	926	271,987	238,629	1,191,379
9						
10	Outside Directors' Pension Plan	179,525	131	31,636		147,889
11						
12	Deferred Directors' Compensation	1,209,860	930.2	47,985	378,107	1,539,982
13						
14	Deferred Employee Compensation	696,258	920	39,735	465,184	1,121,707
15						
16	Supplemental Pensions	3,203,585	926	856,498	1,085,163	3,432,250
17						
18	Medical Plan	633,621	926	9,534,485	9,745,122	844,258
19						
20	Accumulated Provision for Other	486,562	926		39,701	526,263
21	Post Employment Benefits					
22						
23	Environmental Reserve	5,769,527	182	5,305	1,892,388	7,656,610
24						
25	Deferred Interest Revenue	2,504,049	416	6,590,909	4,208,931	122,071
26	on Merchandise Sales					
27						
28	ITC Deltacom - Fiber Optic Project	2,391,429	454	154,286		2,237,143
29						
30	Miscellaneous	673,462	various	1,010,534	914,412	577,340
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	19,224,615		20,355,541	22,273,241	21,142,315



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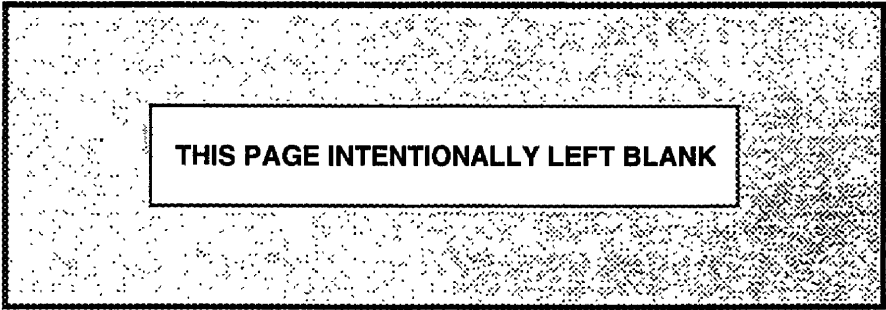
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Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)					
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization					
2. For other (Specify), include deferrals relating to other income and deductions.					
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	
1	Account 282				
2	Electric	187,733,165	11,149,217	16,994,056	
3	Gas				
4					
5	TOTAL (Enter Total of lines 2 thru 4)	187,733,165	11,149,217	16,994,056	
6					
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	187,733,165	11,149,217	16,994,056	
10	Classification of TOTAL				
11	Federal Income Tax	162,793,521	9,602,952	15,062,273	
12	State Income Tax	24,939,644	1,546,265	1,931,783	
13	Local Income Tax				
<div style="text-align: center; margin-bottom: 10px;">NOTES</div>					

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000		
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use footnotes as required.							
CHANGES DURING YEAR							
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	ADJUSTMENTS				Balance at End of Year (k)	Line No.
		Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
865,088	7,329	Various	-4,194,324	Various	-2,406,768	184,533,641	2
							3
							4
865,088	7,329		-4,194,324		-2,406,768	184,533,641	5
							6
							7
							8
865,088	7,329		-4,194,324		-2,406,768	184,533,641	9
							10
745,576	6,334		-3,854,164		-2,039,406	159,888,200	11
119,512	995		-340,160		-367,362	24,645,441	12
							13

NOTES (Continued)

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.

2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Accrued Vacation	-942,550		
4	Daniel Coal Buyout	76,959		
5	Pension Accrual	5,544,595	1,687,309	
6	Accounts Receivable	270,462		135,231
7	Loss on Reacquired Debt	7,331,009		605,045
8	Other	15,737,039	52,327	5,362,568
9	TOTAL Electric (Total of lines 3 thru 8)	28,017,514	1,739,636	6,102,844
10	Gas			
11				
12				
13				
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)			
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	28,017,514	1,739,636	6,102,844
20	Classification of TOTAL			
21	Federal Income Tax	24,130,636	1,503,389	5,274,062
22	State Income Tax	3,886,878	236,247	828,782
23	Local Income Tax			

NOTES

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
1,226,832						284,282	3
		236	76,959				4
	5,410					7,226,494	5
						135,231	6
						6,725,964	7
356,143	266,117	Various	3,607,574	Various	187,819	7,097,069	8
1,582,975	271,527		3,684,533		187,819	21,469,040	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
1,582,975	271,527		3,684,533		187,819	21,469,040	19
							20
1,358,544	104,255		3,162,516		162,312	18,614,048	21
224,431	167,272		522,017		25,507	2,854,992	22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 8 Column: b

	Balance at Beg. of Year	Balance at End of Year
Reg. Asset Flowthrough Other Property	\$ 6,682,213	\$6,157,717
FAS 109 Reg Asset Deficient	2,678,953	0
FAS 109 Reg Asset Deficient	384,438	0
Fuel Adjustment Clause	4,327,108	(529,647)
Air Products Contract	250,849	250,849
Wilsonville	61,961	61,961
Clean Air Compliance	13,471	13,471
Gulf PPP	124,051	124,051
Third Floor Interest	1,083,608	878,845
Railcar Lease	(393,339)	(393,339)
Medical Insurance Claims	(241,380)	(241,342)
SCS Costs	(43,660)	(154,475)
Purchased Power Capacity Clause	499,787	499,787
Energy Conservation Clause	188,444	188,444
Deferred Revenue	(57,089)	(57,089)
Deferred Compensation Others	108,362	108,362
Post Retirement Benefits (Nonreg)	(36,744)	(36,744)
Environmental Clean-up	59,841	70,793
Post Retirement Life	85,713	85,713
Retro Active Overtime Adj.	6,305	9,542
FICA Tax 481	52,106	104,654
Section 461 (h) Nondeductible	(16,392)	(40,492)
UPS Transmission True-up	31,081	(222,558)
FICA on PPP Accrual	142,633	245,755
IRS Audit Spare Parts	(306,120)	(64,310)
Emmission Allowances	13,965	13,965
Severence Pay Plan	36,874	(10,537)
IRS 93-95 Audit Settlement	0	184,582
SCES Energy Finance Program	0	(19,360)
ITC Delta Comm	0	(131,529)
TOTAL	\$15,737,039	\$7,097,069
	=====	=====

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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OTHER REGULATORY LIABILITIES (Account 254)

- Reporting below the particulars (Details) called for concerning other regulatory liabilities which are created through the rate-making actions of regulatory agencies (and not includable in other amounts)
- For regulatory Liabilities being amortized show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$50,000, whichever is Less) may be grouped by classes.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	DEBITS		Credits (d)	Balance at End of Year (e)
		Account Credited (b)	Amount (c)		
1	Excess Deferred Taxes - Property	190	49,313,837	39,014,120	22,935,705
2	Investment Tax Credit	190	7,423,786	6,285,642	15,319,157
3					
4	Deferred Gains on SO2 Allowances				
5	2000 SO2 Allowance (Amortized to Fuel Expense on	143	239,756	117,136	
6	a straight-line basis over time beginning 2000)				
7	2001 SO2 Allowance (Amortized to Fuel Expense on	143			128,820
8	a straight-line basis, over time beginning 2001)				
9	2002 SO2 Allowance (Amortized to Fuel Expense on	143			102,306
10	a straight-line basis over time beginning 2002)				
11	2003 SO2 Allowance (Amortized to Fuel Expense on	143			64,255
12	a straight-line basis, over time beginning 2003)				
13	2004 SO2 Allowance (Amortized to Fuel Expense on	143			92,349
14	a straight-line basis, over time beginning 2004)				
15	2005 SO2 Allowance (Amortized to Fuel Expense on	143			98,461
16	a straight-line basis, over time beginning 2005)				
17	2006 SO2 Allowance (Amortized to Fuel Expense on	143			162,443
18	straight-line basis, over time beginning 2006)				
19	2007 SO2 Allowance (Amortized to Fuel Expense on	143		60,803	60,803
20	straight-line basis, over time beginning 2007)				
21					
22	Recovery Clauses:				
23	Purchased Power Capacity Clause Over Recovered	456	4,208,645	4,150,261	894,420
24	Environmental Compliance Cost Over Recovered	456	599,237	2,068,933	2,453,346
25	Fuel Clause Over Recovered	456	6,189,077	8,444,266	2,255,189
26					
27	Plant Daniel Railcar Leases:				
28	Deferred Credit Railcar (22yr Lease period	501	53,714	23,389	602,231
29	beginning 1989)				
30	PTB Railcar RNT (22yr Lease period	151	211,305	100,319	1,348,690
31	beginning 1989)				
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	TOTAL		68,239,357	60,264,869	46,518,175

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ELECTRIC OPERATING REVENUES (Account 400)

- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous year (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	Sales of Electricity		
2	(440) Residential Sales	308,727,658	277,310,750
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	181,583,963	165,870,785
5	Large (or Ind.) (See Instr. 4)	76,539,120	67,404,431
6	(444) Public Street and Highway Lighting	2,217,074	2,135,200
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales	29,995	38,739
10	TOTAL Sales to Ultimate Consumers	569,097,810	512,759,905
11	(447) Sales for Resale	133,885,187	128,463,602
12	TOTAL Sales of Electricity	702,982,997	641,223,507
13	(Less) (449.1) Provision for Rate Refunds	6,935,404	
14	TOTAL Revenues Net of Prov. for Refunds	696,047,593	641,223,507
15	Other Operating Revenues		
16	(450) Forfeited Discounts		
17	(451) Miscellaneous Service Revenues	21,454,199	19,303,563
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	5,323,250	5,498,050
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	-8,506,213	8,073,393
22			
23			
24			
25			
26	TOTAL Other Operating Revenues	18,271,236	32,875,006
27	TOTAL Electric Operating Revenues	714,318,829	674,098,513

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ELECTRIC OPERATING REVENUES (Account 400)

4. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
5. See pages 108-109, Important Changes During Year, for important new territory added and important rate increase or decreases.
6. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
7. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
4,790,038	4,471,118	319,506	312,283	2
				3
3,379,449	3,222,532	47,584	47,292	4
1,924,749	1,846,237	270	251	5
18,100	18,420	378	285	6
				7
				8
629	876			9
10,112,965	9,559,183	367,738	360,111	10
3,622,012	4,073,955	2	2	11
13,734,977	13,633,138	367,740	360,113	12
				13
13,734,977	13,633,138	367,740	360,113	14

Line 12, column (b) includes \$ 3,987,556 of unbilled revenues.

Line 12, column (d) includes 83,828 MWH relating to unbilled revenues

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential Sales					
2	RS	4,720,104	303,420,363	317,080	14,886	0.0643
3	RST	265	15,359	16	16,563	0.0580
4	RSVP	8,108	497,674	470	17,251	0.0614
5	OS-Part II(unmetered)	20,764	2,555,616	1,940	10,703	0.1231
6	Unbilled	40,797	2,238,646			0.0549
7	TOTAL Residential	4,790,038	308,727,658	319,506	14,992	0.0645
8						
9	Commercial and Industrial Sales					
10	Small (Commercial):					
11	GS	272,746	23,432,125	26,513	10,287	0.0859
12	GSD	2,211,280	115,977,752	13,711	161,278	0.0524
13	GST	43	3,346	3	14,333	0.0778
14	GSDT	27,959	1,546,715	132	211,811	0.0553
15	LP	334,696	15,714,171	106	3,157,509	0.0470
16	LPT	402,285	16,448,259	78	5,157,500	0.0409
17	SBS - COG1					
18	OS - Part II (unmetered)	40,413	4,112,277	2,275	17,764	0.1018
19	OS - Part II Billboard (unmeter)	5,361	250,035	964	5,561	0.0466
20	OS - Part III (unmetered)	26,164	1,557,313	3,604	7,260	0.0595
21	OS - Part IV (unmetered)	3,259	224,056	197	16,543	0.0687
22	RTP	43,389	1,714,284	1	43,389,000	0.0395
23	Unbilled	11,854	603,630			0.0509
24	TOTAL Commercial	3,379,449	181,583,963	47,584	71,021	0.0537
25						
26	Industrial Sales					
27	Large (Industrial)					
28	GS	270	20,862	11	24,545	0.0773
29	GSD	60,416	3,217,918	169	357,491	0.0533
30	GSDT	2,075	94,043	2	1,037,500	0.0453
31	LP	144,280	7,057,773	36	4,007,778	0.0489
32	LPT	995,061	40,831,055	33	30,153,364	0.0410
33	PXT	57,198	2,134,263	1	57,198,000	0.0373
34	SBS1 - PE	34,239	2,258,798	1	34,239,000	0.0660
35	SBS1 - B TRAN	183	40,757	1	183,000	0.2227
36	OS - Part II (unmetered)	378	37,072	7	54,000	0.0981
37	OS - Part III	4	234	2	2,000	0.0585
38	RTP	237,858	8,770,417	5	47,571,600	0.0369
39	CSA	365,887	11,100,807	2	182,943,500	0.0303
40	Unbilled	26,900	975,121			0.0362
41	TOTAL Billed	10,033,413	565,280,413	367,738	27,284	0.0563
42	Total Unbilled Rev.(See Instr. 6)	79,552	3,817,397	0	0	0.0480
43	TOTAL	10,112,965	569,097,810	367,738	27,500	0.0562

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	TOTAL Industrial	1,924,749	76,539,120	270	7,128,700	0.0398
2						
3	Public Street and Highway Lght.	18,100	2,217,074	378	47,884	0.1225
4	TOTAL Public Street & Hwy. Lght.	18,100	2,217,074	378	47,884	0.1225
5						
6	Interdepartmental Sales	629	29,995			0.0477
7	TOTAL Interdpartmental Sales	629	29,995			0.0477
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	10,033,413	565,280,413	367,738	27,284	0.0563
42	Total Unbilled Rev.(See Instr. 6)	79,552	3,817,397	0	0	0.0480
43	TOTAL	10,112,965	569,097,810	367,738	27,500	0.0562

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 41 Column: c

SALES OF ELECTRICITY BY RATE SCHEDULE (CONTINUED)

ESTIMATED REVENUES BILLED PURSUANT TO FUEL ADJUSTMENT AND INCLUDED IN CERTAIN RATE SCHEDULES AS TABULATED BELOW:

RESIDENTIAL SALES

RS	\$ 93,363,653
RST	5,038
RSVP	160,374
OS - PART II	396,596
OS - PART III	
TOTAL	\$ 93,925,661

COMMERCIAL AND INDUSTRIAL SALES

Small (Commercial)

GS	\$ 5,394,906
GSD	43,739,124
GST	828
GSDT	540,430
LP	6,416,115
LPT	7,493,055
SS	0
OS - PART II	874,291
OS - PART III	517,519
OS - PART IV	64,454
RTP	815,720
TOTAL	\$ 65,856,442

Large (Industrial)

GSD	\$ 1,200,371
GSDT	39,972
LP	2,765,853
LPT	18,607,280
PXT	888,784
SBS - TRAN	3,430
SBS - PE	755,647
OS - PART II	7,224
OS - PART III	83
RTP	4,471,723
CISR/CSA	6,878,667
TOTAL	\$ 35,619,034

PUBLIC STREET AND HIGHWAY LIGHTING

OS - I	\$ 345,716
--------	------------

SALES FOR RESALE

RE	\$ 0
----	------

INTERDEPARTMENTAL SALES

	\$ 12,450
--	-----------

UNBILLED FUEL CLAUSE REVENUE

	\$ 945,821
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TOTAL FUEL CLAUSE REVENUE

\$196,705,124

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	City of Blountstown	RQ	SVC MKT	6.8	7.2	6.8
2	Florida Public Utilities	RQ	SVC MKT	56.7	59.2	56.7
3						
4	ACES Power Marketing	OS	N/A	N/A	N/A	N/A
5	AIG Trading Corporation	OS	N/A	N/A	N/A	N/A
6	Alabama Electric Cooperative, Inc.	OS	GULF 82	N/A	N/A	N/A
7	Allegheny Power System	OS	N/A	N/A	N/A	N/A
8	Ameren Company	OS	N/A	N/A	N/A	N/A
9	American Electric Power	OS	N/A	N/A	N/A	N/A
10	Associated Electric Cooperative, Inc.	OS	N/A	N/A	N/A	N/A
11	Aquila Power Corporation	OS	N/A	N/A	N/A	N/A
12	Cajun Electric Power Cooperative, Inc.	OS	SCS 76	N/A	N/A	N/A
13	Cargill Alliant, LLC	OS	N/A	N/A	N/A	N/A
14	Carolina Power & Light Company	OS	N/A	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
39,185	633,887	1,018,803		1,652,690	1
313,604	4,724,431	6,272,078		10,996,509	2
					3
47		2,628		2,628	4
389		47,851		47,851	5
20,211		659,060		659,060	6
7,406		259,966	6,257	266,223	7
715		34,832		34,832	8
29,345		1,613,157	13,752	1,626,909	9
35		781		781	10
8,249		520,913	-88,699	432,214	11
25		744		744	12
1,481		46,640		46,640	13
856		31,048		31,048	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Central Louisiana Electric Company	OS	N/A	N/A	N/A	N/A
2	Cinergy Services, Inc.	OS	N/A	N/A	N/A	N/A
3	City of Seneca	LF	N/A	2.2	N/A	N/A
4	City of Tallahassee	OS	SCS 73	N/A	N/A	N/A
5	Citizens Lehman Power Sales	OS	N/A	N/A	N/A	N/A
6	Constellation Power Source, Inc.	OS	N/A	N/A	N/A	N/A
7	Coral Power, LLC	OS	N/A	N/A	N/A	N/A
8	DTE Energy Trading, Inc.	OS	N/A	N/A	N/A	N/A
9	Duke Energy Trading & Marketing	OS	N/A	N/A	N/A	N/A
10	Duke Power Company	OS	N/A	N/A	N/A	N/A
11	DYNEGY Power Marketing	OS	N/A	N/A	N/A	N/A
12	East Kentucky Power Cooperative, Inc.	OS	N/A	7.2	N/A	N/A
13	El Paso Energy Marketing, Inc.	OS	N/A	N/A	N/A	N/A
14	Engage Energy U.S., L.P.	OS	N/A	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
212		18,214		18,214	1
220		7,035		7,035	2
12,070	98,208	228,751		326,959	3
4,054		121,640	2,810	124,450	4
7		207		207	5
2,705		289,093		289,093	6
1,355		68,421		68,421	7
1,210		118,742		118,742	8
3,238		103,205		103,205	9
1,701		57,864	3,970	61,834	10
2,058		70,921		70,921	11
597	31,143	22,005	1,388	54,536	12
4,892		431,138		431,138	13
4		1,327		1,327	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
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 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Enron Power Marketing, Inc.	OS	N/A	N/A	N/A	N/A
2	Entergy Power, Inc.	OS	N/A	N/A	N/A	N/A
3	Entergy Power Marketing Corporation	OS	N/A	N/A	N/A	N/A
4	Florida Power Corporation	OS	SCS 66	56.0	N/A	N/A
5	Florida Power Corporation	OS	N/A	N/A	N/A	N/A
6	Florida Power & Light Company	OS	SCS 67	125.0	N/A	N/A
7	Florida Power & Light Company	OS	N/A	N/A	N/A	N/A
8	Jacksonville Electric Authority	OS	SCS 68	28.0	N/A	N/A
9	Koch Power Services, Inc.	OS	N/A	N/A	N/A	N/A
10	Louisville Gas & Electric Company	OS	N/A	N/A	N/A	N/A
11	LG&E Power Marketing, Inc.	OS	N/A	N/A	N/A	N/A
12	Montenay Bay, LLC	OS	GULF 84	N/A	N/A	N/A
13	Morgan Stanley Capital Group, Inc.	OS	N/A	N/A	N/A	N/A
14	NIPSCP Eenergy Services, Inc.	OS	N/A	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
27,610		1,295,099	5,803	1,300,902	1
25,406		926,561		926,561	2
3,176		124,640		124,640	3
256,244	5,431,254	5,073,410		10,504,664	4
1,617		78,304		78,304	5
691,357	12,123,377	13,717,137	23,238	25,863,752	6
7,549		160,632		160,632	7
146,691	2,715,766	2,899,917	7,746	5,623,429	8
3,592		182,986	262,402	445,388	9
484		17,047		17,047	10
5,674		241,102		241,102	11
1,558		78,451		78,451	12
973		37,935		37,935	13
55		2,563		2,563	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	NRG Power Marketing	OS	N/A	N/A	N/A	N/A
2	ONEOK Power Marketing	OS	N/A	N/A	N/A	N/A
3	Oglethorpe Power Corporation	OS	N/A	17.3	N/A	N/A
4	Oklahoma Gas & Electric Resources, Inc.	OS	N/A	N/A	N/A	N/A
5	Orlando Utilities Commission	OS	N/A	N/A	N/A	N/A
6	PECO Energy Company	OS	N/A	N/A	N/A	N/A
7	Pennsylvania Power & Light	OS	N/A	N/A	N/A	N/A
8	PG&E Energy Trading, LP	OS	N/A	N/A	N/A	N/A
9	Reliant Energy Services, Inc.	OS	N/A	N/A	N/A	N/A
10	SEMPRA Energy Trading Corp.	OS	N/A	N/A	N/A	N/A
11	South Carolina Electric & Gas Company	OS	N/A	N/A	N/A	N/A
12	Southern Company Power Pool	OS	N/A	N/A	N/A	N/A
13	Statoil Energy Trading, Inc.	OS	N/A	N/A	N/A	N/A
14	The Electric Authority	OS	N/A	N/A	N/A	N/A
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
136		3,231		3,231	1
56		1,416		1,416	2
13,811	131,337	489,964	4,870	626,171	3
15		1,105		1,105	4
77		3,336		3,336	5
91		3,782		3,782	6
21		2,048		2,048	7
45		2,425		2,425	8
9,668		345,701		345,701	9
1,393		93,984		93,984	10
7,540		496,291		496,291	11
1,916,526	1,076,998	65,948,808		67,025,806	12
57		1,923		1,923	13
11,934		488,096		488,096	14

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/27/2001	Dec. 31, 2000

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW)	Actual Demand (MW)	
					Average Monthly NCP Demand	Average Monthly CP Demand
	(a)	(b)	(c)	(d)	(e)	(f)
1	Tampa Electric Company	OS	N/A	N/A	N/A	N/A
2	Tennessee Valley Authority	OS	N/A	N/A	N/A	N/A
3	Tractebel Energy Marketing, Inc.	OS	N/A	N/A	N/A	N/A
4	Tenaska Power Services Co.	OS	N/A	N/A	N/A	N/A
5	TXU Energy Trading Company	OS	N/A	N/A	N/A	N/A
6	Utilicorp United Inc.	OS	N/A	N/A	N/A	N/A
7	Virginia Electric and Power Company	OS	N/A	N/A	N/A	N/A
8	Western Resources, Inc.	OS	N/A	N/A	N/A	N/A
9	Williams Energy Services Company	OS	N/A	N/A	N/A	N/A
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts.

Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
515		33,663		33,663	1
18,348		557,705		557,705	2
275		21,646		21,646	3
521		21,588		21,588	4
3,063		348,696		348,696	5
111		4,454		4,454	6
3,762		548,843	-1,146	547,697	7
404		43,066		43,066	8
5,786		331,776		331,776	9
					10
					11
					12
					13
					14
352,789	5,358,318	7,290,881	0	12,649,199	
3,269,223	21,608,083	99,385,514	242,391	121,235,988	
3,622,012	26,966,401	106,676,395	242,391	133,885,187	

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 1 Column: c

Market-based sales of capacity and/or energy under Southern Company's Market Based Rate Power Sales Tariff, FERC Electric Tariff, Original Volume No. 4.

Schedule Page: 310 Line No.: 2 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 4 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 5 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 7 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 8 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 9 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 10 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 11 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 13 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310 Line No.: 14 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 1 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 2 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 3 Column: c

See footnote Page 310 Line 3 Column c

Schedule Page: 310.1 Line No.: 5 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 6 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 7 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 8 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 9 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 10 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 11 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 12 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 13 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.1 Line No.: 14 Column: c

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 1 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 2 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 3 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 5 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 7 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 9 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 10 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 11 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 12 Column: a

Formerly Bay Resource Management, Inc.

Schedule Page: 310.2 Line No.: 13 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.2 Line No.: 14 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 1 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 2 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 3 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 4 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 5 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 6 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 7 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 8 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 9 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 10 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 11 Column: c

See footnote Page 310 Line 1 Column c

Schedule Page: 310.3 Line No.: 12 Column: a

Gulf Power Company is an operating company of the Southern Company.

Schedule Page: 310.3 Line No.: 13 Column: c

See footnote Page 310 Line 1 Column c

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 310.3 Line No.: 14 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 1 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 2 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 3 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 4 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 5 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 6 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 7 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 8 Column: c
See footnote Page 310 Line 1 Column c
Schedule Page: 310.4 Line No.: 9 Column: c
See footnote Page 310 Line 1 Column c

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	6,161,177	6,999,498		
5	(501) Fuel	213,029,282	206,722,744		
6	(502) Steam Expenses	5,163,327	4,486,854		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	3,500,085	3,461,206		
10	(506) Miscellaneous Steam Power Expenses	11,172,675	9,563,549		
11	(507) Rents	123			
12	(509) Allowances	45,137	7,304		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	239,071,806	231,241,155		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	5,087,123	5,384,145		
16	(511) Maintenance of Structures	3,262,531	2,226,145		
17	(512) Maintenance of Boiler Plant	20,108,775	22,498,573		
18	(513) Maintenance of Electric Plant	8,081,887	7,386,103		
19	(514) Maintenance of Miscellaneous Steam Plant	2,086,818	1,959,155		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	38,627,134	39,454,121		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	277,698,940	270,695,276		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering				
45	(536) Water for Power				
46	(537) Hydraulic Expenses				
47	(538) Electric Expenses				
48	(539) Miscellaneous Hydraulic Power Generation Expenses				
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)				

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541) Maintenance Supervision and Engineering			
54	(542) Maintenance of Structures			
55	(543) Maintenance of Reservoirs, Dams, and Waterways			
56	(544) Maintenance of Electric Plant			
57	(545) Maintenance of Miscellaneous Hydraulic Plant			
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)			
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)			
60	D. Other Power Generation			
61	Operation			
62	(546) Operation Supervision and Engineering	94,494		
63	(547) Fuel	2,714,376	2,308,386	
64	(548) Generation Expenses	18,546	29,622	
65	(549) Miscellaneous Other Power Generation Expenses	424		
66	(550) Rents			
67	TOTAL Operation (Enter Total of lines 62 thru 66)	2,827,840	2,338,008	
68	Maintenance			
69	(551) Maintenance Supervision and Engineering	16,949		
70	(552) Maintenance of Structures	1,053	75	
71	(553) Maintenance of Generating and Electric Plant	511,631	1,057,874	
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	5,996	25,206	
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	535,629	1,083,155	
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	3,363,469	3,421,163	
75	E. Other Power Supply Expenses			
76	(555) Purchased Power	82,490,309	57,034,677	
77	(556) System Control and Load Dispatching	910,022	1,322,326	
78	(557) Other Expenses	1,136,937	1,222,636	
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	84,537,268	59,579,639	
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	365,599,677	333,696,078	
81	2. TRANSMISSION EXPENSES			
82	Operation			
83	(560) Operation Supervision and Engineering	1,024,817	891,035	
84	(561) Load Dispatching	2,211,074	1,976,359	
85	(562) Station Expenses	72,138	93,217	
86	(563) Overhead Lines Expenses	211,695	149,009	
87	(564) Underground Lines Expenses	7,837		
88	(565) Transmission of Electricity by Others	641,899		
89	(566) Miscellaneous Transmission Expenses	403,590	445,649	
90	(567) Rents	1,163,330	1,211,071	
91	TOTAL Operation (Enter Total of lines 83 thru 90)	5,736,380	4,766,340	
92	Maintenance			
93	(568) Maintenance Supervision and Engineering	263,000	220,225	
94	(569) Maintenance of Structures	32,726	55,815	
95	(570) Maintenance of Station Equipment	475,327	418,902	
96	(571) Maintenance of Overhead Lines	713,551	1,138,291	
97	(572) Maintenance of Underground Lines			
98	(573) Maintenance of Miscellaneous Transmission Plant	85,039	86,664	
99	TOTAL Maintenance (Enter Total of lines 93 thru 98)	1,569,643	1,919,897	
100	TOTAL Transmission Expenses (Enter Total of lines 91 and 99)	7,306,023	6,686,237	
101	3. DISTRIBUTION EXPENSES			
102	Operation			
103	(580) Operation Supervision and Engineering	4,408,762	4,100,217	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
104	3. DISTRIBUTION Expenses (Continued)				
105	(581) Load Dispatching	503,890	294,466		
106	(582) Station Expenses	255,434	248,627		
107	(583) Overhead Line Expenses	1,205,108	1,014,633		
108	(584) Underground Line Expenses	693,325	624,802		
109	(585) Street Lighting and Signal System Expenses	626,483	539,374		
110	(586) Meter Expenses	1,653,783	1,548,270		
111	(587) Customer Installations Expenses	725,964	781,855		
112	(588) Miscellaneous Expenses	1,569,981	1,361,223		
113	(589) Rents	50,103	57,327		
114	TOTAL Operation (Enter Total of lines 103 thru 113)	11,692,833	10,570,794		
115	Maintenance				
116	(590) Maintenance Supervision and Engineering	2,141,327	2,018,753		
117	(591) Maintenance of Structures	1,237,101	1,374,685		
118	(592) Maintenance of Station Equipment	817,256	861,904		
119	(593) Maintenance of Overhead Lines	6,942,860	7,009,960		
120	(594) Maintenance of Underground Lines	2,047,282	1,623,692		
121	(595) Maintenance of Line Transformers	738,347	770,997		
122	(596) Maintenance of Street Lighting and Signal Systems	340,920	340,890		
123	(597) Maintenance of Meters	106,041	94,682		
124	(598) Maintenance of Miscellaneous Distribution Plant	159,327	160,222		
125	TOTAL Maintenance (Enter Total of lines 116 thru 124)	14,530,461	14,255,785		
126	TOTAL Distribution Exp (Enter Total of lines 114 and 125)	26,223,294	24,826,579		
127	4. CUSTOMER ACCOUNTS EXPENSES				
128	Operation				
129	(901) Supervision	376,484	377,864		
130	(902) Meter Reading Expenses	1,635,740	1,693,547		
131	(903) Customer Records and Collection Expenses	11,234,072	10,684,858		
132	(904) Uncollectible Accounts	1,408,713	1,726,382		
133	(905) Miscellaneous Customer Accounts Expenses	707,446	1,013,184		
134	TOTAL Customer Accounts Expenses (Total of lines 129 thru 133)	15,362,455	15,495,835		
135	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
136	Operation				
137	(907) Supervision	2,266,358	1,650,197		
138	(908) Customer Assistance Expenses	9,639,225	8,427,772		
139	(909) Informational and Instructional Expenses	995,843	739,513		
140	(910) Miscellaneous Customer Service and Informational Expenses	147,210	241,611		
141	TOTAL Cust. Service and Information. Exp. (Total lines 137 thru 140)	13,048,636	11,059,093		
142	6. SALES EXPENSES				
143	Operation				
144	(911) Supervision				
145	(912) Demonstrating and Selling Expenses	973,472	1,367,880		
146	(913) Advertising Expenses				
147	(916) Miscellaneous Sales Expenses				
148	TOTAL Sales Expenses (Enter Total of lines 144 thru 147)	973,472	1,367,880		
149	7. ADMINISTRATIVE AND GENERAL EXPENSES				
150	Operation				
151	(920) Administrative and General Salaries	10,134,281	8,770,692		
152	(921) Office Supplies and Expenses	2,951,428	3,615,291		
153	(Less) (922) Administrative Expenses Transferred-Credit	297,928	297,118		

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
154	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)				
155	(923) Outside Services Employed	12,528,663	13,491,408		
156	(924) Property Insurance	3,965,129	5,992,738		
157	(925) Injuries and Damages	2,213,302	1,709,068		
158	(926) Employee Pensions and Benefits	6,443,364	7,276,213		
159	(927) Franchise Requirements				
160	(928) Regulatory Commission Expenses	794,888	764,521		
161	(929) (Less) Duplicate Charges-Cr.	897,439	385,838		
162	(930.1) General Advertising Expenses	226,406	544,775		
163	(930.2) Miscellaneous General Expenses	3,784,310	2,663,247		
164	(931) Rents	281,606	172,726		
165	TOTAL Operation (Enter Total of lines 151 thru 164)	42,128,010	44,317,723		
166	Maintenance				
167	(935) Maintenance of General Plant	1,018,576	1,117,374		
168	TOTAL Admin & General Expenses (Total of lines 165 thru 167)	43,146,586	45,435,097		
169	TOTAL Elec Op and Maint Expn (Tot 80, 100, 126, 134, 141, 148, 168)	471,660,143	438,566,799		

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special</p>	
<p>construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	12/31/2000
2. Total Regular Full-Time Employees	1,306
3. Total Part-Time and Temporary Employees	22
4. Total Employees	1,328

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 323 Line No.: 4 Column: Tot Emp SCS Employees On-Site not included in total.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Associated Utilities:					
2	Southern Company Power Pool	OS	SCS 65	N/A	N/A	N/A
3	Non-Associated Utilities:	OS				
4	Alabama Electric Cooperative, Inc.	OS	GULF 82	N/A	N/A	N/A
5	American Electric Power	OS	N/A	N/A	N/A	N/A
6	Carolina Power & Light Company	OS	N/A	N/A	N/A	N/A
7	City of Tallahassee	OS	SCS 62	N/A	N/A	N/A
8	Commonwealth Edison Company	OS	N/A	N/A	N/A	N/A
9	Duke Power Company	OS	SCS 77	N/A	N/A	N/A
10	East Kentucky Power Cooperative, Inc.	OS	N/A	N/A	N/A	N/A
11	Entergy Services, Inc.	IF	N/A	143.0	N/A	N/A
12	Florida Power Corporation	OS	SCS 70	N/A	N/A	N/A
13	Florida Power & Light Company	OS	SCS 47	N/A	N/A	N/A
14	Louisville Gas & Electric Company	OS	N/A	N/A	N/A	N/A
	Total					

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
432,911			2,030,607	6,703,011		8,733,618	2
							3
8,621				307,844		307,844	4
117,712				4,102,249	-2,521	4,099,728	5
51,745				3,492,116		3,492,116	6
355				6,310		6,310	7
585				18,460		18,460	8
78,958				4,486,608		4,486,608	9
162				4,768		4,768	10
116,138			3,088,800	8,887,656		11,976,456	11
6,785				308,920		308,920	12
19,520				1,273,997		1,273,997	13
7,775				309,252		309,252	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Oglethorpe Power Corporation	OS	GPCo 828	N/A	N/A	N/A
2	Orlando Utilities Commission	OS	N/A	N/A	N/A	N/A
3	PECO Energy Company	OS	SCS 87	N/A	N/A	N/A
4	Pennsylvania Power & Light	OS	N/A	N/A	N/A	N/A
5	South Carolina Electric & Gas Company	OS	SCS 30	N/A	N/A	N/A
6	South Mississippi Electric Power Assn.	OS	SCS 108	N/A	N/A	N/A
7	Tampa Electric Company	OS	N/A	N/A	N/A	N/A
8	Tennessee Valley Authority	OS	SCS 33	N/A	N/A	N/A
9	Virginia Electric and Power Company	OS	N/A	N/A	N/A	N/A
10	Non-Associated Companies:					
11	Montenay Bay, LLC	OS	GULF 84	N/A	N/A	N/A
12	Champion International Corporation	OS	N/A	N/A	N/A	N/A
13	Solutia, Inc.	LU	N/A	19.0	N/A	N/A
14	West Georgia Generating Company	IF	N/A	150.0	N/A	N/A
	Total					

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
441				5,741		5,741	1
1,879				194,640		194,640	2
47,693				3,551,437		3,551,437	3
531				39,718		39,718	4
47,014				2,641,970	6,601	2,648,571	5
229				10,094		10,094	6
99				6,107		6,107	7
87,722				5,248,969		5,248,969	8
11,218				807,718		807,718	9
							10
4,749				72,251		72,251	11
453				21,928		21,928	12
126,480			-62,326	5,089,948		5,027,622	13
141,578			8,712,000	8,962,362		17,674,362	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Power Marketers:					
2	AIG Trading Corporation	OS	N/A	N/A	N/A	N/A
3	Associated Electric Cooperative, Inc.	OS	N/A	N/A	N/A	N/A
4	Allegheny Power System	OS	N/A	N/A	N/A	N/A
5	Ameren Company	OS	N/A	N/A	N/A	N/A
6	Aquila Power Corporation	OS	N/A	N/A	N/A	N/A
7	Cargill Alliant, LLC	OS	N/A	N/A	N/A	N/A
8	Central Louisiana Electric Company	OS	N/A	N/A	N/A	N/A
9	Central and Southwest Services, Inc.	OS	N/A	N/A	N/A	N/A
10	Cinergy Services, Inc.	OS	N/A	N/A	N/A	N/A
11	Citizens Lehman Power Sales	OS	SCS 94	N/A	N/A	N/A
12	CMS Marketing Services & Trading	OS	N/A	N/A	N/A	N/A
13	Constellation Power Source, Inc.	OS	N/A	N/A	N/A	N/A
14	Coral Power, LLC	OS	N/A	N/A	N/A	N/A
	Total					

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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
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							1
2,054				153,529		153,529	2
141				6,256		6,256	3
3,007				116,558		116,558	4
5,539				160,245		160,245	5
15,855				592,782	-11,088	581,694	6
8,566				427,667		427,667	7
97				9,901		9,901	8
65				4,582		4,582	9
5,747				187,075		187,075	10
17				805		805	11
148				5,166		5,166	12
3,546				313,396	-110,960	202,436	13
3,303				187,180		187,180	14

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

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Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Duke Energy Trading & Marketing	OS	N/A	N/A	N/A	N/A
2	DTE Energy Trading	OS	N/A	N/A	N/A	N/A
3	DYNEGY Power Marketing	OS	N/A	N/A	N/A	N/A
4	El Paso Energy Marketing, Inc.	OS	N/A	N/A	N/A	N/A
5	Engage Energy LLC	OS	N/A	N/A	N/A	N/A
6	Enron Power Marketing, Inc.	OS	SCS 80	N/A	N/A	N/A
7	Entergy Power Marketing Corporation	OS	N/A	N/A	N/A	N/A
8	Illinova Power Marketing, Inc.	OS	N/A	N/A	N/A	N/A
9	Koch Power Services, Inc.	OS	SCS 82	N/A	N/A	N/A
10	LG&E Power Marketing, Inc.	OS	SCS 84	N/A	N/A	N/A
11	Morgan Stanley Capital Group, Inc.	OS	N/A	N/A	N/A	N/A
12	North Carolina Municipal Power Agency ¹	OS	N/A	N/A	N/A	N/A
13	NRG Power Marketing	OS	N/A	N/A	N/A	N/A
14	Oklahoma Gas & Electric Resources, Inc	OS	N/A	N/A	N/A	N/A
Total						

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
7,480				329,757		329,757	1
1,343				61,755		61,755	2
5,303				271,102	-126	270,976	3
10,354				702,367	-13,551	688,816	4
483				26,414		26,414	5
31,062				1,698,052		1,698,052	6
24,780				2,353,574	659	2,354,233	7
143				6,535		6,535	8
18,151				2,076,399		2,076,399	9
2,553				68,026		68,026	10
1,576				177,367		177,367	11
3,808				69,311		69,311	12
182				9,191		9,191	13
76				8,060		8,060	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	PG&E Energy Trading, LP	OS	N/A	N/A	N/A	N/A
2	Rainbow Energy Marketing Corporation	OS	N/A	N/A	N/A	N/A
3	Reliant Energy Services, Inc.	OS	N/A	N/A	N/A	N/A
4	SEMPRA Energy Trading Corp.	OS	N/A	N/A	N/A	N/A
5	Statoil Energy Trading, Inc.	OS	N/A	N/A	N/A	N/A
6	The Electric Authority	OS	N/A	N/A	N/A	N/A
7	Tractebel Energy Marketing, Inc.	OS	N/A	N/A	N/A	N/A
8	Tenaska Power Services Company	OS	N/A	N/A	N/A	N/A
9	TransAlta Energy Marketing Corporation	OS	N/A	N/A	N/A	N/A
10	TXU Energy Trading Company	OS	N/A	N/A	N/A	N/A
11	Western Resources, Inc.	OS	N/A	N/A	N/A	N/A
12	Williams Energy Services Company	OS	N/A	N/A	N/A	N/A
13						
14	Tie Line Adjustment	OS	N/A	N/A	N/A	N/A
	Total					

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
4,924				85,512	-2,499	83,013	1
170				14,356		14,356	2
6,068				352,730		352,730	3
310				19,753		19,753	4
24				2,887		2,887	5
14,600				517,685		517,685	6
112				4,158		4,158	7
534				30,742		30,742	8
109				8,221		8,221	9
4,183				410,222		410,222	10
5,219				685,775		685,775	11
3,002				145,546		145,546	12
							13
1,293							14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555)
(Including power exchanges)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Loop Interchange		N/A	N/A	N/A	N/A
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
Total						

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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PURCHASED POWER (Account 555), (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
-9,041							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
1,498,239			13,769,081	68,854,713	-133,485	82,490,309	

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 2 Column: a

Gulf Power Company is affiliated with The Southern Company as one of its operating companies.

Schedule Page: 326 Line No.: 2 Column: d

Demand charges are not directly determined using company CP or NCP demands. Megawatt billing amounts result from a reserve sharing methodology that is on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 5 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 6 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 8 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 10 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 11 Column: c

Market-based purchases of firm capacity and energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326 Line No.: 14 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.1 Line No.: 2 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.1 Line No.: 4 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.1 Line No.: 7 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.1 Line No.: 9 Column: c

Market-based purchases of non-firm energy from utility that has application on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.1 Line No.: 11 Column: a

Formerly Bay Resource Management, Inc.

Schedule Page: 326.1 Line No.: 12 Column: c

Gulf Power Company purchases as-available energy from this customer in accordance with Florida Public Service Commission Rule No. 25-17.0825.

Schedule Page: 326.1 Line No.: 13 Column: c

Gulf Power Company purchases firm capacity and energy from this Qualifying Facility in accordance with Florida Public Service Commission Rule No. 25-17.0832. Capacity purchases began June 1, 1996 and will end June 1, 2005.

Schedule Page: 326.1 Line No.: 14 Column: c

Market-based purchases of firm capacity and energy from company that has application on file with the Federal Energy Regulatory Commission. Capacity purchases began June 1, 2000 and will end June 1, 2002.

Schedule Page: 326.2 Line No.: 1 Column: a

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Unless indicated by FERC Rate Schedule Number, these are market-based purchases of non-firm energy from power marketing companies that have applications on file with the Federal Energy Regulatory Commission.

Schedule Page: 326.5 Line No.: 1 Column: a

Inadvertent or loop interchange amounts are settled "in-kind" as agreed upon by affected parties.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, <u>2000</u>	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as 'wheeling')				
<p>1. Report all transmission of electricity, i. e., wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column(d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: LF - for Long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p>				
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	Alabama Electric Cooperative, Inc.	Alabama Electric Cooperative	Alabama Electric Cooperative	OS
2	Montenay Bay, LLC	Montenay Bay, LLC	Florida Power Corporation	OS
3	City of Tallahassee	N/A	N/A	OS
4	Duke Power Company	N/A	N/A	OS
5	Entergy Services, Inc.	N/A	N/A	OS
6	Florida Power Corporation	N/A	N/A	OS
7	Florida Power & Light Company	N/A	N/A	OS
8	Jacksonville Electric Authority	N/A	N/A	OS
9	Municipal Electric Authority of Georgia	N/A	N/A	OS
10	Oglethorpe Power Corporation	N/A	N/A	OS
11	South Carolina Electric & Gas Company	N/A	N/A	OS
12	South Carolina Public Service Authority	N/A	N/A	OS
13	South Mississippi Electric Power Assn.	N/A	N/A	OS
14	Southeastern Power Administration	Southeastern Power Administration	Alabama Electric Cooperative	OS
15	Tennessee Valley Authority	N/A	N/A	OS
16	Miscellaneous	N/A	N/A	OS
17	Adjustment	N/A	N/A	
	TOTAL			

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as "wheeling")

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all nonfirm service regardless of the length of the contract and service from, designated units of less than one year. Describe the nature of the service in a footnote for each adjustment.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designation/s under which service, as identified in column (d), is provided.

6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.

7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
N/A	Various	Various		386,709	351,662	1
Gulf 84	Bay Cnty Substation	FPC Interconnection		81,078	76,329	2
N/A	N/A	N/A		347	8,952	3
N/A	N/A	N/A		178,947	6,868	4
N/A	N/A	N/A		61,258	82,826	5
N/A	N/A	N/A		16,306	140	6
N/A	N/A	N/A		29,985	3,728	7
N/A	N/A	N/A		1,925	3,630	8
N/A	N/A	N/A		18,599	4,795	9
N/A	N/A	N/A		6,587	128,084	10
N/A	N/A	N/A		23,203	1,675	11
N/A	N/A	N/A		36,227	5,329	12
N/A	N/A	N/A		275	6,525	13
N/A	Various	Various		11,025	10,672	14
N/A	N/A	N/A		82,682	21,900	15
N/A	N/A	N/A		5,129	176,997	16
N/A	N/A	N/A		-40,150		17
			0	900,132	890,112	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')				
<p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p> <p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in column (i) through (n) as the last Line. Enter "TOTAL" in column (a) as the Last Line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
621,903			621,903	1
175,123			175,123	2
	50,998		50,998	3
	46,856		46,856	4
	354,656		354,656	5
	674		674	6
	17,936		17,936	7
	18,704		18,704	8
	21,333		21,333	9
	765,213		765,213	10
	7,039		7,039	11
	22,594		22,594	12
	28,626		28,626	13
446,083			446,083	14
	85,862		85,862	15
	252,635		252,635	16
				17
1,243,109	1,673,126	0	2,916,235	

Name of Respondent	This Report is:	Date of Report	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 04/27/2001	Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: c
Alabama Electric Cooperative is a generation and transmission cooperative that sells electricity to its affiliated distribution cooperatives, West Florida Electric Cooperative and Choctawhatchee Electric Cooperative, via the Southern electric system.
Schedule Page: 328 Line No.: 1 Column: e
Transactions governed by FERC Electric Tariff, Third Revised Volume No. 5.
Schedule Page: 328 Line No.: 1 Column: f
The Southern Company/Alabama Electric Cooperative Network Transmission Service Agreement contains the listing of interconnection and delivery point substations.
Schedule Page: 328 Line No.: 2 Column: a
Formerly Bay Resource Management, Inc.
Schedule Page: 328 Line No.: 3 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 3 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 3 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 4 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 4 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 4 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 5 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 5 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 5 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 6 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 6 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 6 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 7 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 7 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 7 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 8 Column: b
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 8 Column: c
Energy received from and delivered to utilities and entities shown in Column a.
Schedule Page: 328 Line No.: 8 Column: e
Transactions governed by FERC Electric Tariff, Original Volume No. 5.
Schedule Page: 328 Line No.: 9 Column: b

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 9 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 9 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 10 Column: b

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 10 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 10 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 11 Column: b

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 11 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 11 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 12 Column: b

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 12 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 12 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 13 Column: b

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 13 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 13 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 14 Column: c

The Southeastern Power Administration generates and sells electricity to its preference customers, West Florida Electric Cooperative and Choctawhatchee Electric Cooperative, via the Southern electric system.

Schedule Page: 328 Line No.: 14 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 14 Column: f

The Southern Company/Southeastern Power Administration Network Transmission Service Agreement contains the listing of interconnection and delivery point substations.

Schedule Page: 328 Line No.: 15 Column: b

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 15 Column: c

Energy received from and delivered to utilities and entities shown in Column a.

Schedule Page: 328 Line No.: 15 Column: e

Transactions governed by FERC Electric Tariff, Original Volume No. 5.

Schedule Page: 328 Line No.: 17 Column: i

Losses retained on Gulf Power Company's system that are included on Pages 326-327 of FERC Form-1.

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001		Year of Report Dec. 31, 2000	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
<p>1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.</p> <p>2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider.</p> <p>3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."</p> <p>4. Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service.</p> <p>5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401.</p> <p>7. Footnote entries and provide explanations following all required data.</p>							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Received power from:						
2	American Electric Power					378	378
3	Central Louisiana Elec.					110	110
4	Duke Power Company					40	40
5	Entergy Services, Inc.			627,564			627,564
6	Entergy Power Mktg.					82	82
7	Louisville Gas & Elec.					186	186
8	South Carolina Elec&Gas					57	57
9	S. Carolina Public Svc.					5,448	5,448
10	Southern Company					14,920	14,920
11	Tennessee Vally Auth.					1,503	1,503
12							
13	Delivered Power to:						
14	Alabama Elec. Coop.					-2,277	-2,277
15	Aquila Power Corp.					-2,973	-2,973
16	Cargill Alliant, LLC					-1,058	-1,058
	TOTAL						

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000				
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")							
1. Report all transmission, i.e., wheeling of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year. 2. In column (a) report each company or public authority that provide transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. 3. Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler." 4. Report in columns (b) and (c) the total Megawatt-hours received and delivered by the provider of the transmission service. 5. In columns (d) through (g), report expenses as shown on bills or vouchers rendered to the respondent. In column (d), provide demand charges. In column (e), provide energy charges related to the amount of energy transferred. In column (f), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (f). Report in column (g) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") column (g). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 6. Enter "TOTAL" in column (a) as the last Line. Provide a total amount in columns (b) through (g) as the last Line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, Page 401. If the respondent received power from the wheeler, energy provided to account for Losses should be reported on Line 19. Transmission By Others Losses, on Page 401. Otherwise, Losses should be reported on line 27, Total Energy Losses, Page 401. 7. Footnote entries and provide explanations following all required data.							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
		Megawatt-hours Received (b)	Megawatt-hours Delivered (c)	Demand Charges (\$) (d)	Energy Charges (\$) (e)	Other Charges (\$) (f)	Total Cost of Transmission (\$) (g)
1	Duke Energy Trading					-107	-107
2	El Paso Energy Mktg.					-626	-626
3	Entergy Services, Inc.					-58	-58
4	Koch Power Svcs. Inc.					-681	-681
5	S. Carolina Elec. & Gas					-118	-118
6	S Miss Elec Power Assn					-72	-72
7	Southern Company					-99	-99
8	Tampa Electric Company					-320	-320
9							
10							
11							
12							
13							
14							
15							
16							
	TOTAL			627,564		14,335	641,899

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Schedule Page: 332 Line No.: 2 Column: b

Gulf Power Company, as an operating company of the integrated Southern electric system, provides and receives transmission service to and from other entities. The energy from these transmission service transactions that is received and delivered is included in net receipts of energy reported on FERC pages 326-327.

Schedule Page: 332 Line No.: 2 Column: c

See Footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 3 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 3 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 4 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 4 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 5 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 5 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 6 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 6 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 7 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 7 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 8 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 8 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 9 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 9 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 10 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 10 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 11 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 11 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 14 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 14 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 15 Column: b

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 15 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 16 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332 Line No.: 16 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 1 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 1 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 2 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 2 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 3 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 3 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 4 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 4 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 5 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 5 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 6 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 6 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 7 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 7 Column: c

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 8 Column: b

See footnote Page 332 Line 2 Column b

Schedule Page: 332.1 Line No.: 8 Column: c

See footnote Page 332 Line 2 Column b

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				222,857
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				62,742
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				78,703
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	Communication Expenses				
7	Southern Communications - Telecommunications Tower &				17,829
8	Building Facilities (930-4)				
9					
10	Consumer Affairs Expenses				
11	Southern Company Services - Customer Accounting Proj				22,815
12	Other Expenses (item - each less than \$5,000)				599
13					
14	Director's Fees and Expenses				
15	Dr. Reed Bell - Fees/Expenses				6,304
16	- Stock Plan				
17	Fred C. Donovan, Sr. - Fees/Expenses				23,002
18	- Stock Plan				
19	W. D. Hull, Jr. - Fees/Expenses				34,898
20	- Stock Plan				5,211
21	Doug L. McCrary - Fees/Expenses				7,930
22	- Stock Plan				
23	Joseph K. Tannehill - Fees/Expenses				35,087
24	- Stock Plan				
25	Barbara Thames - Fees/Expenses				22,703
26	- Stock Plan				
27	Director's Blanket Pension Plan Expenses				259,767
28	Director's Miscellaneous Meeting Expenses				3,307
29					
30	Administrative and General Expenses for Joint Owners				
31	Respondent's 50% Ownership of Plant Daniel				2,270,112
32	(Escatawpa, MS)				
33	Respondent's 50% Ownership of Plant Scherer				677,607
34	(Julietta, GA)				
35					
36	Other Miscellaneous General Expenses				
37	Arbitration & Labor Relations -				
38	Beggs & Lane				19,810
39	Troutman Sanders				3,326
40	Other Related Expenses				
41	(10 items - Each less than \$5,000)				4,105
42	Filing Fees & License Renewal				
43	(9 items - Each less than \$5,000)				903
44	All Other Misc. Expenses				
45	(17 items - Each less than \$5,000)				4,693
46	TOTAL				3,784,310

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in Section A for the year the amounts for: (a) Depreciation Expense (Account 403); (b) Amortization of Limited-Term Electric Plant (Account 404); and (c) Amortization of Other Electric Plant (Account 405).</p> <p>2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.</p> <p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>					
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited Term Electric Plant (Acc 404) (c)	Amortization of Other Electric Plant (Acc 405) (d)	Total (e)
1	Intangible Plant				
2	Steam Production Plant	32,407,665	770,243		33,177,908
3	Nuclear Production Plant				
4	Hydraulic Production Plant-Conventional				
5	Hydraulic Production Plant-Pumped Storage				
6	Other Production Plant	568,732			568,732
7	Transmission Plant	5,086,226			5,086,226
8	Distribution Plant	23,046,797			23,046,797
9	General Plant	2,521,178	3,544,419		6,065,597
10	Common Plant-Electric				
11	TOTAL	63,630,598	4,314,662		67,945,260
B. Basis for Amortization Charges					
1)	Book value of Property is being amortized over remaining months from issue on bonds purchased- Plant Daniel Cooling Lake.		386,861		
2)	Five and seven year life amortization of Production Plant		383,382		
3)	Five and seven year life amortization of General Plant Account		3,544,419		
	Total		4,314,662		

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001		Year of Report Dec. 31, <u>2000</u>	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production:						
13	Daniel	215,270	41.00	-7.00	2.40	Forecast	26.00
14	Crist	389,166	31.00	-3.00	3.50	Forecast	17.70
15	Scholz	29,245	33.00	-2.00	2.50	Forecast	13.20
16	Smith	112,709	32.00	-4.00	3.20	Forecast	16.60
17	Scherer	175,333	46.00	-4.00	2.10	Forecast	35.00
18	Easmt. - Crist		37.00		2.50	SQ	21.00
19	Easmt. - Daniel	77	54.00		1.40	SQ	34.00
20	Rail Tracks - Daniel	2,742	54.00		1.30	SQ	34.00
21							
22	Subtotal	924,542					
23							
24	Smith						
25	Other Production:						
26	341	781	32.00		0.80	Forecast	8.50
27	342	283	32.00		0.80	Forecast	8.50
28	343	83	32.00		0.80	Forecast	8.50
29	344	3,063	32.00		0.80	Forecast	8.50
30	345	127	32.00		0.80	Forecast	8.50
31	346	4	32.00		0.80	Forecast	8.50
32							
33	Subtotal	4,341					
34							
35	Pace						
36	Other Production:						
37	343	6,791	20.00		5.00	Forecast	20.00
38	344	3,107	20.00		5.00	Forecast	20.00
39	345	584	20.00		5.00	Forecast	20.00
40	346		20.00		5.00	Forecast	20.00
41							
42	Subtotal	10,482					
43							
44							
45							
46							
47							
48							
49							
50							

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001		Year of Report Dec. 31, 2000	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Transmission Plant:						
13	352	4,136	45.00	-10.00	2.20	R4	35.00
14	353	57,086	45.00	-10.00	2.70	R2	27.00
15	354	23,777	45.00	-20.00	2.40	R5	20.00
16	355	34,295	37.00	-40.00	4.00	S1	27.00
17	356	30,547	40.00	-20.00	2.90	S3	21.00
18	358	13,612	40.00	-5.00	2.80	SQ	31.00
19	359	53	50.00		2.70	SQ	26.00
20	Easements	9,619	40.00		2.40	SQ	26.00
21	Subtotal	173,125					
22							
23	Distribution Plant:						
24	361	9,959	40.00	-10.00	2.90	S3	27.00
25	362	107,398	38.00	-10.00	3.00	R2	27.00
26	364	79,922	32.00	-60.00	5.20	SO	24.00
27	365	93,648	32.00	-10.00	3.20	S1	23.00
28	366	1,211	50.00		1.90	L4	26.00
29	367	53,349	28.00		3.40	R3	21.00
30	368	138,536	29.00	-15.00	3.70	SO	21.00
31	369.1	33,900	29.00	-15.00	3.10	L2	19.60
32	369.2	20,687	30.00	-5.00	3.70	S3	21.00
33	369.3	5,320	27.00		3.20	R3	8.40
34	370	30,329	27.00	-3.00	3.00	S1	19.00
35	373	36,076	15.00	-10.00	7.40	R1	10.70
36							
37	Subtotal	610,335					
38							
39	General Plant:						
40	390	50,168	43.00		2.40	R4	30.00
41	392.1		6.00			L4	
42	392.2	4,394	7.00	20.00	4.80	L3	3.50
43	392.3	16,836	11.00	20.00	7.00	L2	7.20
44	392.4	1,147	18.00	15.00	5.10	S1	11.80
45	396	541	20.00	15.00	3.30	SQ	6.30
46	397	14,511	15.00	-2.00	9.30	S3	10.00
47	Subtotal	87,597					
48							
49	Total	1,810,422					
50	See footnote						

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 337.1 Line No.: 50 Column: a

Instruction 4 Expenses not accrued in rates

<u>ACCOUNT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>EXPENSES</u>
316	Amortization - 5 & 7 Year Property	383,382
310-316	Amortization - Daniel Cooling Lake	386,861
391,393-398	Amortization - 5 & 7 Year Property	3,561,997
392	Amortization - 5 Year Marine Equipment	53,465
	Total	<u>4,385,705</u>

- (1) Balances based on average 2000 beginning and ending depreciable balances.
(2) Columns (c) through (e) based on FL PSC approved depreciation rates.

<u>ACCOUNT</u>	<u>ACCOUNT DESCRIPTION</u>	<u>EXPENSES</u>
310-316	Dismantlement	<u>5,661,332*</u>

*Note: This amount is included in Section A, Column (b), Line 2

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
Report the information specified below, in the order given, for the respective income deduction and interest charges account. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.			
(a) Miscellaneous Amortization (Account 425): Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.			
(b) Miscellaneous Income Deductions: Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic Political and Related Activities; and 426.5, Other Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.			
(c) Interest on Debt to Associated Companies (Account 430) -- For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.			
(d) Other Interest Expense (Account 431) -- Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.			
Line No.	Item (a)	Amount (b)	
1	Miscellaneous Amortization of Utility (Account 425)	255,312	
2	Plant Acquisition Adjustment - Plant Scherer Common		
3	Facilities (Contra Acct 114 Amortized over a		
4	period of 34 years.)		
5	Subtotal - 425	255,312	
6			
7	Miscellaneous Income Deductions (Account 426)		
8	Account 426.1 Donations		
9	Religious	43,028	
10	Scientific	3,000	
11	Charitable	136,157	
12	Health and Human Services	44,670	
13	Community	53,743	
14	Civic	24,494	
15	Education	72,109	
16	Donations made indirectly through SCS	69,581	
17	Subtotal - 426.1	446,782	
18			
19	Account 426.3 Penalties	1,695	
20	Subtotal - 426.3	1,695	
21			
22	Account 426.4 Expenditures for Certain Civic,		
23	Political & Related Activities		
24	Grassroots & Goodwill Lobbying	520,803	
25	Organizations & Dues	44,087	
26	Outside Services Employed/Consultants	935,456	
27	PAC Expenses	16,000	
28	Subtotal - 426.4	1,516,346	
29			
30	Account 426.5 Other Deductions		
31	Miscellaneous Non-operating Expenses	374,136	
32	Discriminatory Employment Practices	5,500	
33	Employee Fees & Dues in Civic & Social Clubs	44,883	
34	Subtotal - 426.5	424,519	
35			
36	Interest on Debt to Associated Companies (Acct 431)	3,856,968	
37	Subtotal - 431	3,856,968	
38			
39			
40	TOTAL	6,501,622	
41			

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FLORIDA PUBLIC SERVICE COMMISSION				
2					
3					
4	Docket No. 930885-EU		29,457	29,457	
5	Petition to Resolve a Territorial Dispute				
6	with Gulf Coast Electric Cooperative, Inc.				
7					
8	Docket No. 990007		31,613	31,613	
9	Environmental Cost Recovery Clause				
10					
11	Docket No. 991779		51,560	51,560	
12	Review of Incentives to Wholesale Power				
13	Sales by Investor Owned Electric Utilities				
14					
15	Docket No. 991834		31,463	31,463	
16	Gulf Coast Ozone Study Program				
17					
18	Docket No. 000001		39,768	39,768	
19	Fuel & Purchase Power Cost Recovery Clauses				
20	and Generating Performance Incentive Factor				
21					
22	SCS Work Orders - 4772XB, 46AF11, 46AF12		140,909	140,909	
23					
24	Docketed Items (37 items, each less than		169,039	169,039	
25	\$25,000)				
26					
27	Undocketed Items (74 items, each less than		107,060	107,060	
28	\$25,000)				
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	186,388	609,468	795,856	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
 5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
Electric	928	29,457					4
							5
							6
							7
Electric	928	31,613					8
							9
							10
Electric	928	51,560					11
							12
							13
							14
Electric	928	31,463					15
							16
							17
Electric	928	39,768					18
							19
							20
							21
Electric	928	140,909					22
							23
Electric	928	169,039					24
							25
							26
Electric	928	107,060					27
							28
							29
							30
							31
							32
							33
							34
							35
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							41
							42
							43
							44
							45
		795,856					46

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.

2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	FEDERAL ENERGY REGULATORY COMMISSION				
2					
3	FERC Statements of Annual Charges	186,388		186,388	
4	18 CFR, Part 382				
5					
6	Docketed Items (1 item, each less than		8,440	8,440	
7	\$25,000)				
8					
9	Undocketed Items (2 items, each less than		159	159	
10	\$25,000)				
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
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32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	186,388	609,468	795,856	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
 4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
 5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
Electric	928	186,388					3
							4
							5
Electric	928	8,440					6
							7
							8
Electric	928	159					9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
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							43
							44
							45
		795,856					46

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).
2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

- a. hydroelectric
 - i. Recreation fish and wildlife
 - ii Other hydroelectric
- b. Fossil-fuel steam
- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

(3) Transmission

- a. Overhead
 - b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

- (1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A. Electric Research Development and	(1) Generation
2	Demonstration Activities - Internally	b. Fossil Fuel Steam
3		Combustion & Fuel Effects (4358)
4		Plant Daniel Related Expenses
5		Plant Scherer Related Expenses
6		
7		(3) Transmission
8		Power Delivery Research-Overhead Transmission (4270)
9		Power Delivery Research-Transmission/Substation (4272)
10		Power Delivery Research (4273)
11		
12		(5) Environment
13		Air Quality Studies (4356)
14		Flue Gas Treatment (4365)
15		Particulate Control Studies (4390)
16		Advanced Energy Systems (4455)
17		Thermal & Fluid Sciences (4456)
18		Power System Development Facilities
19		
20		(6) Other
21		Research Administration (4362)
22		Advanced End-Use Technology (4387)
23		R&EA Technical & Economic Assessments (4457)
24		End-Use Research Project (4268)
25		
26		
27	B. Electric Research Development and	(1) Electric Power Research Institute Research Commitment
28	Demonstration Activities - Externally	
29		
30		
31		
32		(4) Research Support to Others
33		Public Research Center - University of Florida
34		Southern Company Climate Challenge Forestry Plan
35		
36		
37	TOTAL - Research, Development &	
38	Demonstration Activities	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred 3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity. 4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e) 5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year. 6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est." 7. Report separately research and related testing facilities operated by the respondent.					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
					1
					2
64,990					3
130,867					4
33,455					5
					6
					7
42,084					8
33,892					9
36,971					10
					11
					12
14,088					13
29,235					14
34,748					15
113,161					16
52,141					17
19,375					18
					19
					20
31,845					21
78,231					22
2,847					23
117,001					24
					25
					26
490,229					27
194,754					28
40,061					29
63,002					30
					31
					32
28,050					33
61,714					34
					35
					36
1,712,741					37
					38

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	10,779,581		
4	Transmission	1,036,702		
5	Distribution	4,450,325		
6	Customer Accounts	6,068,167		
7	Customer Service and Informational	4,696,639		
8	Sales	193,691		
9	Administrative and General	7,380,340		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	34,605,445		
11	Maintenance			
12	Production	7,477,871		
13	Transmission	381,864		
14	Distribution	4,308,003		
15	Administrative and General	-39		
16	TOTAL Maint. (Total of lines 12 thru 15)	12,167,699		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	18,257,452		
19	Transmission (Enter Total of lines 4 and 13)	1,418,566		
20	Distribution (Enter Total of lines 5 and 14)	8,758,328		
21	Customer Accounts (Transcribe from line 6)	6,068,167		
22	Customer Service and Informational (Transcribe from line 7)	4,696,639		
23	Sales (Transcribe from line 8)	193,691		
24	Administrative and General (Enter Total of lines 9 and 15)	7,380,301		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	46,773,144	2,162,035	48,935,179
26	Gas			
27	Operation			
28	Production-Manufactured Gas			
29	Production-Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)			
39	Maintenance			
40	Production-Manufactured Gas			
41	Production-Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)			

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Total Operation and Maintenance				
49	Production-Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production-Natural Gas (Including Expl. and Dev.) (Total lines 29,				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminating and Processing (Total of lines 31 thru				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)				
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)				
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)				
60	Other Utility Departments				
61	Operation and Maintenance				
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	46,773,144	2,162,035	48,935,179	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	13,971,245	645,805	14,617,050	
66	Gas Plant				
67	Other				
68	TOTAL Construction (Total of lines 65 thru 67)	13,971,245	645,805	14,617,050	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	7,709	356	8,065	
71	Gas Plant				
72	Other				
73	TOTAL Plant Removal (Total of lines 70 thru 72)	7,709	356	8,065	
74	Other Accounts (Specify):				
75	Accrued Payroll	7,055,805		7,055,805	
76	Non-Utility Operating Expenses	911,772		911,772	
77	Other	1,541,470	439,545	1,981,015	
78					
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	9,509,047	439,545	9,948,592	
96	TOTAL SALARIES AND WAGES	70,261,145	3,247,741	73,508,886	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
ELECTRIC ENERGY ACCOUNT					
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.					
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	10,112,965
3	Steam	12,763,853	23	Requirements Sales for Resale (See instruction 4, page 311.)	352,789
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	3,269,223
5	Hydro-Conventional		25	Energy Furnished Without Charge	10,672
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	20,430
7	Other	101,879	27	Total Energy Losses	607,911
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	14,373,990
9	Net Generation (Enter Total of lines 3 through 8)	12,865,732			
10	Purchases	1,498,239			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	900,132			
17	Delivered	890,112			
18	Net Transmission for Other (Line 16 minus line 17)	10,020			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,373,991			

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MONTHLY PEAKS AND OUTPUT						
1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report in column (b) the system's energy output for each month such that the total on Line 41 matches the total on Line 20. 3. Report in column (c) a monthly breakdown of the Non-Requirements Sales For Resale reported on Line 24. include in the monthly amounts any energy losses associated with the sales so that the total on Line 41 exceeds the amount on Line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale. 4. Report in column (d) the system's monthly maximum megawatt Load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c) 5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	989,299	175,918	1,911	26	8:00 am
30	February	918,798	180,257	1,646	1	8:00 am
31	March	899,988	162,311	1,358	30	8:00 am
32	April	1,023,999	301,741	1,443	17	5:00 pm
33	May	1,372,827	373,685	2,001	26	4:00 pm
34	June	1,373,275	297,809	2,059	20	5:00 pm
35	July	1,477,138	257,377	2,289	20	2:00 pm
36	August	1,516,049	320,473	2,252	17	5:00 pm
37	September	1,218,785	228,396	2,051	15	5:00 pm
38	October	1,082,323	248,900	1,841	5	5:00 pm
39	November	1,163,057	343,583	1,793	22	7:00 am
40	December	1,338,453	378,774	2,160	20	7:00 am
41	TOTAL	14,373,991	3,269,224			

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: <i>Crist</i> (b)	Plant Name: <i>Smith</i> (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Steam	Steam
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional	Conventional
3	Year Originally Constructed	1945	1965
4	Year Last Unit was Installed	1973	1967
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	1229.00	340.00
6	Net Peak Demand on Plant - MW (60 minutes)	1026	357
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	206	96
12	Net Generation, Exclusive of Plant Use - KWh	5580908000	2557589000
13	Cost of Plant: Land and Land Rights	1791828	620484
14	Structures and Improvements	58922934	25787241
15	Equipment Costs	335738826	87934892
16	Total Cost	396453588	114342617
17	Cost per KW of Installed Capacity (line 5)	322.5823	336.3018
18	Production Expenses: Oper, Supv, & Engr	590716	396478
19	Fuel	94347927	38925616
20	Coolants and Water (Nuclear Plants Only)	0	0
21	Steam Expenses	2288362	732442
22	Steam From Other Sources	0	0
23	Steam Transferred (Cr)	0	0
24	Electric Expenses	1900980	394817
25	Misc Steam (or Nuclear) Power Expenses	2845520	1687438
26	Rents	0	0
27	Allowances	25187	10058
28	Maintenance Supervision and Engineering	1549942	541042
29	Maintenance of Structures	1618178	695347
30	Maintenance of Boiler (or reactor) Plant	9938346	3768449
31	Maintenance of Electric Plant	5280907	525363
32	Maintenance of Misc Steam (or Nuclear) Plant	1040933	352696
33	Total Production Expenses	121426998	48029746
34	Expenses per Net KWh	0.0218	0.0188
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	MMBTU
37	Quantity (units) of Fuel Burned	2361144	2320052
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	12000	1028
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	35.415	3.506
40	Average Cost of Fuel per Unit Burned	36.027	3.432
41	Average Cost of Fuel Burned per Million BTU	1.502	3.339
42	Average Cost of Fuel Burned per KWh Net Gen	1.564	5.872
43	Average BTU per KWh Net Generation	10585.000	0.000

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 24 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 31, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: <i>Scholz</i> (d)			Plant Name: <i>Daniel</i> (e)			Plant Name: <i>Scherer</i> (f)			Line No.
Steam			Steam			Steam			1
Conventional			Conventional			Conventional			2
1953			1977			1981			3
1953			1981			1989			4
98.00			548.00			223.00			5
96			512			222			6
0			0			0			7
0			0			0			8
0			0			0			9
0			0			0			10
33			198			384			11
310848000			3160633000			1152907000			12
44579			3666354			804165			13
6176249			44120589			30709400			14
23449959			180739572			144837976			15
29670787			228526515			176351541			16
302.7631			417.0192			790.8141			17
136740			398152			39532			18
6144756			51024320			21336374			19
0			0			0			20
383867			565924			200263			21
0			0			0			22
0			0			0			23
409775			654542			128989			24
379607			2837752			941281			25
0			0			0			26
1465			6554			1873			27
205533			669771			332875			28
202136			495816			218277			29
902502			3404362			1324777			30
924078			1021795			236900			31
208202			305722			106789			32
9898661			61384710			24867930			33
0.0318			0.0194			0.0216			34
Coal	Gas	Oil	Coal	Gas	Oil	Coal	Gas	Oil	35
Tons	MMBTU	Bbl	Tons	MMBTU	Bbl	MMBTU	MMBTU	Bbl	36
156877	0	503	1527519	0	3979	11316395	0	917	37
12373	0	138570	10504	0	148205	13560	0	137327	38
34.713	0.000	41.454	31.288	0.000	36.939	1.921	0.000	37.012	39
38.519	0.000	35.112	32.762	0.000	29.400	0.000	0.000	27.594	40
1.560	0.000	0.000	1.562	0.000	0.000	1.867	0.000	0.000	41
1.950	0.000	0.000	1.587	0.000	0.000	1.833	0.000	0.000	42
12498.000	0.000	0.000	10161.000	0.000	0.000	9820.000	0.000	0.000	43

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 37) and average cost per unit of fuel burned (Line 40) must be consistent with charges to expense accounts 501 and 547 (Line 41) as show on Line 19. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item	Plant Name: <i>Smith</i>			Plant Name: <i>Pea Ridge</i>		
	(a)	(b)			(c)		
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	Combustion Turbine			Combustion Turbine		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Conventional			Conventional		
3	Year Originally Constructed	1971			1998		
4	Year Last Unit was Installed	1971			1998		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	41.90			14.25		
6	Net Peak Demand on Plant - MW (60 minutes)	44			15		
7	Plant Hours Connected to Load	0			0		
8	Net Continuous Plant Capability (Megawatts)	0			0		
9	When Not Limited by Condenser Water	0			0		
10	When Limited by Condenser Water	0			0		
11	Average Number of Employees	0			0		
12	Net Generation, Exclusive of Plant Use - KWh	12040000			90807000		
13	Cost of Plant: Land and Land Rights	0			0		
14	Structures and Improvements	780583			0		
15	Equipment Costs	3560952			10481919		
16	Total Cost	4341535			10481919		
17	Cost per KW of Installed Capacity (line 5)	103.6166			735.5733		
18	Production Expenses: Oper, Supv, & Engr	94494			0		
19	Fuel	1004603			1709773		
20	Coolants and Water (Nuclear Plants Only)	0			0		
21	Steam Expenses	0			0		
22	Steam From Other Sources	0			0		
23	Steam Transferred (Cr)	0			0		
24	Electric Expenses	18971			0		
25	Misc Steam (or Nuclear) Power Expenses	0			0		
26	Rents	0			0		
27	Allowances	0			0		
28	Maintenance Supervision and Engineering	16949			0		
29	Maintenance of Structures	1053			0		
30	Maintenance of Boiler (or reactor) Plant	0			0		
31	Maintenance of Electric Plant	63586			448044		
32	Maintenance of Misc Steam (or Nuclear) Plant	5996			0		
33	Total Production Expenses	1205652			2157817		
34	Expenses per Net KWh	0.1001			0.0238		
35	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Coal	Gas	Oil	Coal	Gas	Oil
36	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Tons	MCF	Bbl	Tons	MCF	Bbl
37	Quantity (units) of Fuel Burned	0	0	29372	0	0	0
38	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	0	0	138500	0	0	0
39	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000	0.000	40.782	0.000	0.000	0.000
40	Average Cost of Fuel per Unit Burned	0.000	0.000	34.188	0.000	0.000	0.000
41	Average Cost of Fuel Burned per Million BTU	0.000	0.000	5.880	0.000	0.000	0.000
42	Average Cost of Fuel Burned per KWh Net Gen	0.000	0.000	8.343	0.000	1.883	0.000
43	Average BTU per KWh Net Generation	0.000	0.000	14190.000	0.000	0.000	0.000

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Schedule Page: 402 Line No.: 1 Column: e

Plant Daniel jointly owned with Mississippi Power Company.

Schedule Page: 402 Line No.: 1 Column: f

Plant Scherer Unit 3 jointly owned with Georgia Power Company.

Schedule Page: 402 Line No.: 7 Column: b

Multi-unit plant availability statistics not maintained on a total plant basis.

Schedule Page: 402 Line No.: 7 Column: c

Multi-unit plant availability statistics not maintained on a total plant basis.

Schedule Page: 402 Line No.: 7 Column: d

Multi-unit plant availability statistics not maintained on a total plant basis.

Schedule Page: 402 Line No.: 7 Column: e

Multi-unit plant availability statistics not maintained on a total plant basis.

Schedule Page: 402 Line No.: 7 Column: f

Mult-unit plant availability statistics not maintained on a total plant basis.

Schedule Page: 402 Line No.: 41 Column: b3

Oil was used for starting and flame stabilizing purposes.

Schedule Page: 402 Line No.: 41 Column: c3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 41 Column: d3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 41 Column: e3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 41 Column: f3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 42 Column: b3

Oil was used for starting and flame stabilizing purposes.

Schedule Page: 402 Line No.: 42 Column: c3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 42 Column: d3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 42 Column: e3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 42 Column: f3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 43 Column: b2

Included with coal, per Instruction No. 8.

Schedule Page: 402 Line No.: 43 Column: b3

Oil was used for starting and flame stabilizing purposes.

Schedule Page: 402 Line No.: 43 Column: c3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Schedule Page: 402 Line No.: 43 Column: d3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 43 Column: e3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

Schedule Page: 402 Line No.: 43 Column: f3

Oil was used for starting and flame stabilizing purposes. Cost statistics combined with coal.

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.
6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Shoal River	Pinkard	230.00		Steel H-Frame	37.54		1
2	Crist	Barry	230.00		Aluminum	31.55		1
3	Smith	Thomasville	230.00		Aluminum	66.86		1
4	Smith	Shoal River	230.00		Aluminum	72.79		1
5	Crist	Shoal River	230.00		Aluminum	44.44		1
6	Crist	Bellview	230.00		Steel H-Frame	8.90		1
7	Shoal River	Wright	230.00		Aluminum	24.00		1
8	Crist	Wright	230.00		Steel H-Frame	49.80		1
9	Smith	Callaway	230.00		Steel H-Frame	17.32		1
10	Bellview	Silverhill	230.00		Steel H-Frame	11.15		1
11	Callaway	Port Saint Joe	230.00		Steel H-Frame	2.39		1
12	Smith	Laguna Beach	230.00		Steel H-Frame	14.19		1
13	Crist	Brentwood	230.00		Steel Tower	7.64		1
14	Brentwood	Silverhill	230.00		Steel H-Frame	12.00	1.24	1
15								
16	115KV					1,012.82	17.77	
17								
18	46KV					129.54		
19								
20	General Overhead Expenses							
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	1,542.93	19.01	14

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
	245,868	3,694,140	3,940,008	34,300	44,590	1,080,480	1,159,370	1
	634,739	1,458,018	2,092,757					2
	306,355	2,349,460	2,655,815					3
	390,086	2,630,803	3,020,889					4
	193,710	2,232,819	2,426,529					5
	386,144	963,347	1,349,491					6
	56,134	1,238,823	1,294,957					7
	417,971	4,629,030	5,047,001					8
	394,077	1,538,856	1,932,933					9
	432,138	1,257,448	1,689,586					10
	115,793	311,729	427,522					11
	177,686	2,561,779	2,739,467					12
	11,646	185,166	196,812					13
1351.5 ACSS	69,323	3,965,658	4,034,981					14
								15
	6,536,210	71,858,680	78,394,890	151,702	622,216	82,649	856,567	16
								17
	283,305	3,587,631	3,870,936	2,057	46,745		48,802	18
								19
				23,636		201	23,837	20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	10,651,187	104,463,387	115,114,574	211,695	713,551	1,163,330	2,088,576	36

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
Gulf Power Company			
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 1 Column: f

Line lengths available only in circuit miles.

Schedule Page: 422 Line No.: 1 Column: j

Column J excludes Right of Way Clearing Costs.

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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Brentwood	Silverhill	13.24	Steel H-Frame	6.34	1	1
2	Brentwood	Bellview	2.31	Steel Sin Pole	11.26	1	1
3							
4							
5							
6							
7							
8							
9							
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37							
38							
39							
40							
41							
42							
43							
44	TOTAL		15.55		17.60	2	2

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, <u>2000</u>
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

CONDUCTORS			Voltage KV (Operating) (k)	LINE COST				Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Total (o)	
1351.5	ACSS/AW	Horiz. 22.0'	230	333,114	2,568,700	1,133,167	4,034,981	1
1351.5	ACSS/AW	Vert. 17.0'	115	64,058	326,654	135,958	526,670	2
								3
								4
								5
								6
								7
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								41
								42
								43
				397,172	2,895,354	1,269,125	4,561,651	44

Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 424 Line No.: 1 Column: l
Includes \$263,790.92 in rights-of-way clearing costs.
Schedule Page: 424 Line No.: 1 Column: n
Represents only overhead costs.
Schedule Page: 424 Line No.: 2 Column: n
Footnote Linked. See note on 424, Row: 1, col/item: n

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Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Airport, Crestview	Dist. - Unattended	46.00	12.00	
2	Altha, Altha	Dist. - Unattended	115.00	12.00	
3	Avalon	Dist. - Unattended	115.00	12.00	
4	Bay County, Panama City	Dist. - Unattended	115.00	12.00	
5	Bayou Chico, Pensacola	Dist. - Unattended	115.00	12.00	
6	Bayou Marcus, Pensacola	Dist. - Unattended	115.00	12.00	
7	Beach Haven, Pensacola	Dist. - Unattended	115.00	12.00	
8	Bellview, Pensacola	Dist. - Unattended	230.00	115.00	12.00
9	Beulah, Beulah	Dist. - Unattended	230.00	12.00	
10	Blackwater, Milton	Dist. - Unattended	115.00	12.00	
11	Blountstown, Blountstown	Dist. - Unattended	115.00	12.00	
12	Bonifay, Bonifay	Dist. - Unattended	115.00	12.00	
13	Brentwood, Pensacola	Trans. - Unattended	230.00	115.00	12.00
14	Brentwood, Pensacola	Dist. - Unattended	115.00	12.00	
15	Brynville, Brynville	Trans. - Unattended	115.00	46.00	
16	Callaway, Panama City	Trans. - Unattended	230.00	115.00	12.00
17	Cantonment, Pensacola	Dist. - Unattended	115.00	12.00	
18	Caverns Road, Marianna	Dist. - Unattended	115.00	12.00	
19	Chipley, Chipley	Dist. - Unattended	115.00	12.00	
20	Chipola, Marianna	Dist. - Unattended	115.00	12.00	
21	Cordova, Pensacola	Dist. - Unattended	115.00	12.00	
22	Crist Steam Plant, Pensacola	Tran. - Unattended	115.00	12.00	
23		Generating Plant	115.00	25.00	
24			230.00	25.00	
25			115.00	4.00	
26			12.00	2.00	
27			25.00	4.00	
28	Crystal Beach, Crystal Beach	Dist. - Unattended	115.00	12.00	
29	Daniel Steam Plt., Jackson, Cnty. Ms	Transmission at	230.00	17.00	
30	(Co-owned with Ms Power 50%)	Generating Plant	230.00	4.00	
31			18.00	4.00	
32	Destin, Destin	Dist. - Unattended	115.00	12.00	
33	Devilliers, Pensacola	Dist. - Unattended	115.00	12.00	
34	East Bay, Pensacola	Dist. - Unattended	115.00	12.00	
35	Eastgate, Pensacola	Dist. - Unattended	115.00	12.00	
36	Ellyson, Pensacola	Dist. - Unattended	115.00	12.00	
37	Fairfield, Pensacola	Dist. - Unattended	115.00	12.00	
38	Fort Walton, Fort Walton	Dist. - Unattended	115.00	12.00	
39	Glendale Road., Defuniak	Tran. - Unattended	115.00	12.00	
40	Glendale Road., Defuniak	Tran. - Unattended	115.00	46.00	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
11	3	1				1
28	1	1				2
28	1					3
34	4					4
81	3					5
84	3					6
84	3					7
392	1					8
25	1	1				9
28	1					10
28	1					11
28	1					12
392	1					13
93	3	1				14
45	1	1				15
224	1					16
56	2					17
13	1					18
28	1					19
28	1					20
28	1					21
314	5					22
459	1					23
683	1					24
60	3	1				25
31	6					26
76	4					27
33	1					28
595	1					29
40	1					30
4	2					31
56	2					32
40	2					33
56	2					34
83	3					35
28	2					36
28	1					37
73	3					38
28	1					39
40	1	1				40

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Glendale RD., (cont'd)	Dist. - Unattended	46.00	12.00	
2	Goulding, Pensacola	Dist. - Unattended	115.00	12.00	
3	Graceville, Graceville	Dist. - Unattended	115.00	12.00	
4	Grand Ridge, Grand Ridge	Dist. - Unattended	115.00	12.00	
5	Greenwood, Panama City	Dist. - Unattended	115.00	12.00	
6	Gulf Breeze, Gulf Breeze	Dist. - Unattended	115.00	12.00	
7	Hathaway, Panama City	Dist. - Unattended	115.00	12.00	
8	Highland City, Panama City	Dist. - Unattended	115.00	12.00	
9	Holley, Holley	Trans. - Unattended	115.00	46.00	
10	Holmes Creek, Graceville	Trans. - Unattended	115.00	46.00	
11	Honeysuckle, Pensacola	Dist. - Unattended	115.00	12.00	
12	Hurlburt, Mary Esther	Dist. - Unattended	115.00	12.00	
13	Innerarity, Pensacola	Dist. - Unattended	115.00	12.00	
14	International Paper Co., Panama City	Dist. - Unattended	46.00	12.00	
15	Jay Road, Milton	Dist. - Unattended	115.00	12.00	
16	Laguna Beach, Panama City	Trans. - Unattended	230.00	115.00	12.00
17	Live Oak, Gulf Breeze	Dist. - Unattended	115.00	12.00	
18	Long Beach, Panama City	Dist. - Unattended	115.00	12.00	
19	Lullwater, Panama City	Dist. - Unattended	115.00	12.00	
20	Marianna, Marianna	Dist. - Unattended	115.00	12.00	
21	Miramar, Miramar	Dist. - Unattended	115.00	12.00	
22	Mobile Unit #1, Pensacola	Dist. - Unattended	115.00	12.00	
23	Mobile Unit #2, Panama City	Dist. - Unattended	115.00	12.00	
24	Molino, Molino	Dist. - Unattended	115.00	12.00	
25	Navarre, Pensacola	Dist. - Unattended	46.00	12.00	
26	Niceville, Niceville	Dist. - Unattended	115.00	12.00	
27	Northside, Panama City	Dist. - Unattended	115.00	12.00	
28	Oakfield, Panama City	Dist. - Unattended	115.00	12.00	
29	Ocean City, Fort Walton	Dist. - Unattended	115.00	12.00	
30	Pace, Pace	Dist. - Unattended	115.00	12.00	
31	Parker, Panama City	Dist. - Unattended	115.00	12.00	
32	Phillips Inlet, Panama City	Dist. - Unattended	115.00	12.00	
33	Pine Barren	Dist. - Unattended	115.00	12.00	
34	Pine Forest, Pensacola	Dist. - Unattended	115.00	12.00	
35	Redwood, Panama City	Dist. - Unattended	115.00	12.00	
36	Romana, Pensacola	Dist. - Unattended	115.00	12.00	
37	Scenic Hills, Pensacola	Dist. - Unattended	115.00	12.00	
38	Scholz, Steam Plt., Sneads	Trans. - Unattended	13.00	1.40	
39		Generating Plant	115.00	13.00	
40	Shallimar, Fort Walton	Dist. - Unattended	115.00	12.00	

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
27	6	2				1
65	2					2
13	3	1				3
13	1					4
95	3					5
56	2					6
56	2					7
28	1	1				8
10	2	1				9
10	1	4				10
56	2					11
28	1					12
56	2					13
14	3	1				14
56	2					15
392	1					16
56	2					17
45	2					18
28	1					19
28	1					20
56	2					21
25	1					22
28	1					23
20	1					24
28	1	2				25
22	1					26
56	2					27
28	1					28
73	3					29
56	2					30
56	2					31
28	1					32
28	1					33
28	1					34
45	2					35
28	1					36
84	3					37
14	3					38
120	2					39
28	1					40

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Shipyards, Panama City	Dist. - Unattended	115.00	12.00	
2	Shoal River, South Crestview	Trans. - Unattended	230.00	118.00	12.00
3	Smith Steam Plt., Panama City	Trans. - Unattended	25.00	4.00	
4		Generating Plant	115.00	12.00	
5			230.00	25.00	
6			115.00	4.00	
7			230.00	115.00	
8	South Crestview, Crestview	Trans. - Unattended	115.00	46.00	
9			115.00	12.00	
10	Sullivan Street, Fort Walton	Dist. - Unattended	115.00	12.00	
11	Sunny Hills, Panama City	Dist. - Unattended	115.00	25.00	
12	Turner, Fort Walton	Dist. - Unattended	115.00	12.00	
13	Valparaiso, Valparaiso	Dist. - Unattended	115.00	12.00	
14	Vernon, Vernon	Dist. - Unattended	115.00	25.00	
15	Wewa Road, Panama City	Trans. - Unattended	115.00	46.00	
16	Wright, Fort Walton	Trans. - Unattended	230.00	115.00	12.00
17					
18					
19	SEE FOOTNOTE FOR ADDITIONAL DATA				
20					
21					
22					
23					
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
28	1					1
224	1					2
51	4					3
175	1					4
235	1					5
16	1					6
400	1	1				7
20	2					8
28	1					9
56	2					10
10	1					11
28	1					12
28	1	3				13
11	1					14
53	2					15
560	2					16
						17
						18
						19
						20
						21
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Name of Respondent Gulf Power Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec 31, 2000
FOOTNOTE DATA			

Schedule Page: 426.2 Line No.: 19 Column: a
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SUBSTATION COMPOSITE	NUMBER	CAPACITY

Instruction 3.		

Substations less than 10MVA:		
Distribution Substations	23	119.61
Transmission Substations	1	4.0
Instruction 4. (Summarization of Column F)		

Transmission Substations		5299
Distribution Substations		3092

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ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS

1. Report below the information called for concerning distribution watt-hour meters and line transformers.

2. Include watt-hour demand distribution meters, but not external demand meters.

3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Item (a)	Number of Watt-hour Meters (b)	LINE TRANSFORMERS	
			Number (c)	Total capacity (in (MVA) (d)
1	Number at Beginning of Year	402,882	115,992	4,455
2	Additions During Year			
3	Purchases	13,655	3,740	189
4	Associated with Utility Plant Acquired			
5	TOTAL Additions (Enter Total of lines 3 and 4)	13,655	3,740	189
6	Reductions During Year			
7	Retirements	2,573	1,821	70
8	Associated with Utility Plant Sold			
9	TOTAL Reductions (Enter Total of lines 7 and 8)	2,573	1,821	70
10	Number at End of Year (Lines 1 + 5 - 9)	413,964	117,911	4,574
11	In Stock	39,925	2,488	188
12	Locked Meters on Customers' Premises			
13	Inactive Transformers on System			
14	In Customers' Use	373,973	115,329	4,375
15	In Company's Use	66	94	11
16	TOTAL End of Year (Total 11 to 15. This should equal line 10)	413,964	117,911	4,574

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, Liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.
2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgment where direct comparisons are not available. Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations. Examples of these costs would include a portion of the costs of tall smokestacks, underground Lines, and landscaped substations. Explain such costs in a footnote.
3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimations on a percentage of plant basis. Explain such estimations in a footnote.
4. Report all costs under the major classifications provided below and include, as a minimum, the items Listed-hereunder:

<p>A. Air pollution control facilities:</p> <p>(1) Scrubbers, precipitators, tall smokestacks, etc.</p> <p>(2) Changes necessary to accommodate use of environmentally clean fuels such as Low ash or low sulfur fuels including storage and handling equipment</p> <p>(3) Monitoring equipment</p> <p>(4) Other.</p> <p>B. Water pollution control facilities:</p> <p>(1) Cooling towers, ponds, piping, pumps, etc.</p> <p>(2) Waste water treatment equipment</p> <p>(3) Sanitary waste disposal equipment</p> <p>(4) Oil interceptors</p> <p>(5) Sediment control facilities</p> <p>(6) Monitoring equipment</p> <p>(7) Other.</p> <p>C. Solid waste disposal costs:</p> <p>(1) Ash handling and disposal equipment</p> <p>(2) Land</p> <p>(3) Settling ponds</p> <p>(4) Other.</p>	<p>D. Noise abatement equipment:</p> <p>(1) Structures</p> <p>(2) mufflers</p> <p>(3) Sound proofing equipment</p> <p>(4) Monitoring equipment</p> <p>(5) Other.</p> <p>E. Esthetic costs:</p> <p>(1) Architectural costs</p> <p>(2) Towers</p> <p>(3) Underground lines</p> <p>(4) Landscaping</p> <p>(5) Other.</p> <p>F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.</p> <p>G. Miscellaneous:</p> <p>(1) Preparation of environmental reports</p> <p>(2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.</p> <p>(3) Parks and related facilities</p> <p>(4) Other.</p>
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5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (f) the actual costs that are included in column (e).
6. Report construction work in progress relating to environmental facilities at Line 9.

Line No.	Classification of Cost (a)	CHANGES DURING YEAR			Balance at End of Year (e)	Actual Cost (f)
		Additions (b)	Retirements (c)	Adjustments (d)		
1	Air Pollution Control Facilities	491,093	156,943	-78,825	170,240,377	170,240,377
2	Water Pollution Control Facilities	249,682	-21,649	-90,814	61,059,689	61,059,689
3	Solid Waste Disposal Costs				57,409,034	57,409,034
4	Noise Abatement Equipment				541,111	541,111
5	Esthetic Costs				690,174	690,174
6	Additional Plant Capacity					
7	Miscellaneous (Identify significant)					
8	TOTAL (Total of lines 1 thru 7)	740,775	135,294	-169,639	289,940,385	289,940,385
9	Construction Work in Progress	1,710,745	740,775	-1,875,106	994,201	994,201

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/27/2001	Year of Report Dec. 31, 2000
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ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on Page 430. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.
2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.
3. Report expenses under the subheadings listed below.
4. Under Item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.
5. Under Item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.
6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under Item 8 licensing and similar fees on such facilities.
7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expenses (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	10,904,368	10,904,368
2	Labor, Maint, Mtris, & Supplies Cost Related to Env Fac & Programs	3,282,322	3,282,322
3	Fuel Related Costs		
4	Operation of Facilities	4,961,893	4,961,893
5	Fly Ash and Sulfur Sludge Removal	1,837,273	1,837,273
6	Difference in Cost of Environmentally Clean Fuels	33,217,717	33,217,717
7	Replacement Power Costs	3,792,185	3,792,185
8	Taxes and Fees	1,134,492	1,134,492
9	Administrative and General	532,951	532,951
10	Other (Identify significant)	113,211	113,211
11	TOTAL	59,776,412	59,776,412

Affiliation of Officers and Directors

Company: Gulf Power Company

For the Year Ended December 31, 2000

<p>For each of the officials named in Part 1 of the Executive Summary, list the principal occupation or business affiliation if other than listed in Part 1 of the Executive Summary and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.</p>			
Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any Other Business or Financial Organization Firm or Partnership	
		Affiliation or Connection	Name and Address
Fred C. Donovan, Sr.	Engineer	Chairman/CEO	Baskerville-Donovan, Inc. Pensacola, Florida
		Director	Baptist-Health Care, Inc. Pensacola, Florida
W. Deck Hull, Jr.	Management Contractor	President	Hull Company Panama City, Florida
Joseph K. Tannehill	Manufacturer of Electrical Equipment	Chairman, CEO & Owner	Merrick Industries, Inc. Lynn Haven, Florida
		Chairman, CEO & Owner	Weighing & Controls Co., Inc. Lynn Haven, Florida
		Director	Regions Bank of North Florida Panama City, Florida
		Chairman, CEO & Owner	Tannehill International Industries, Inc. Lynn Haven, Florida
		Chairman, CEO & Owner	Merrick Environmental Technology, Inc. Lynn Haven, Florida
Barbara H. Thames	Healthcare Corp.	Chief Operating Officer	West Florida Regional Medical Center Pensacola, Florida

Business Contracts with Officers, Directors and Affiliates

Company: Gulf Power Company

For the Year Ended December 31, 2000

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation-related to position with respondent) between the respondent and each officer and director listed in Part 1 of the Executive Summary. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Note * Business agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years.

Name of Officer or Director	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
Fred C. Donovan, Sr.	Baskerville-Donovan Engineers Inc. 316 S. Baylen St. Suite 300 Pensacola, FL 32501	9,236.00	Surveyor Services
Joseph K. Tannehill	Merrick Industries Inc. 10 Arthur Drive Lynn Haven, FL 32444	244,055.63	Electric Equipment
	Merrick Environmental Tech. Inc. 10 Arthur Drive Lynn Haven, FL 32444	67,919.79	Electric Equipment
Barbara H. Thames	West Florida Medical Center Amb. Surg. 8383 N. Davis Highway Pensacola, FL 32514	2,181.55	Medical Services
	West Florida Regional Medical Center 8383 N. Davis Highway Pensacola, FL 32514	20,142.46	Medical Services
	West Florida Regional Medical Center The Wellness Center 2120 E. Johnson Ave. Pensacola, FL 32514	17,237.21	Medical Services

*Reconciliation of Gross Operating Revenues
Annual Report versus Regulatory Assessment Fee Return*

Company: Gulf Power Company

For the Year Ended December 31, 2000

For the current year, reconcile the gross operating revenues as reported on Page 300 of this report with the gross operating revenues as reported on the utility's regulatory assessment fee return. Explain and justify any differences between the reported gross operating revenues in column (h).									
Line No.	(a) Description	(b) Gross Operating Revenues per Page 300	(c) Interstate and Sales for Resale Adjustments	(d) Adjusted Intrastate Gross Operating Revenues	(e) Gross Operating Revenues per RAF Return	(f) Interstate and Sales for Resale Adjustments	(g) Adjusted Intrastate Gross Operating Revenues	(h) Difference (d) - (g)	
1	Total Sales to Ultimate Customers (440-446, 448)	\$683,368,398.47	\$0.00	\$683,368,398.47	\$683,368,398.47	\$0.00	\$683,368,398.47	\$0.00	
2	Sales for Resale (447)	12,679,193.85	12,679,193.85	0.00	12,679,193.85	12,679,193.85	683,368,398.47		
3	Total Sales of Electricity	696,047,592.32	12,679,193.85	683,368,398.47	696,047,592.32	12,679,193.85	683,368,398.47		
4	Provision for Rate Refunds (449, 1)								
5	Total Net Sales of Electricity	696,047,592.32	12,679,193.85	683,368,398.47	696,047,592.32	12,679,193.85	683,368,398.47		
6	Total Other Operating Revenues (450-456)	18,271,236.19		18,271,236.19	26,777,448.76	0.00	26,777,448.76	-8,506,212.57	
7	Other (Specify)				-12,419,711.89		-12,419,711.89	12,419,711.89	
8					-1,102,950.26		-1,102,950.26	1,102,950.26	
9					5,016,449.58		5,016,449.58	-5,016,449.58	
10	Total Gross Operating Revenues	\$714,318,828.51	\$12,679,193.85	\$701,639,634.66	\$714,318,828.51	\$12,679,193.85	\$701,639,634.66	0.00	

Notes:

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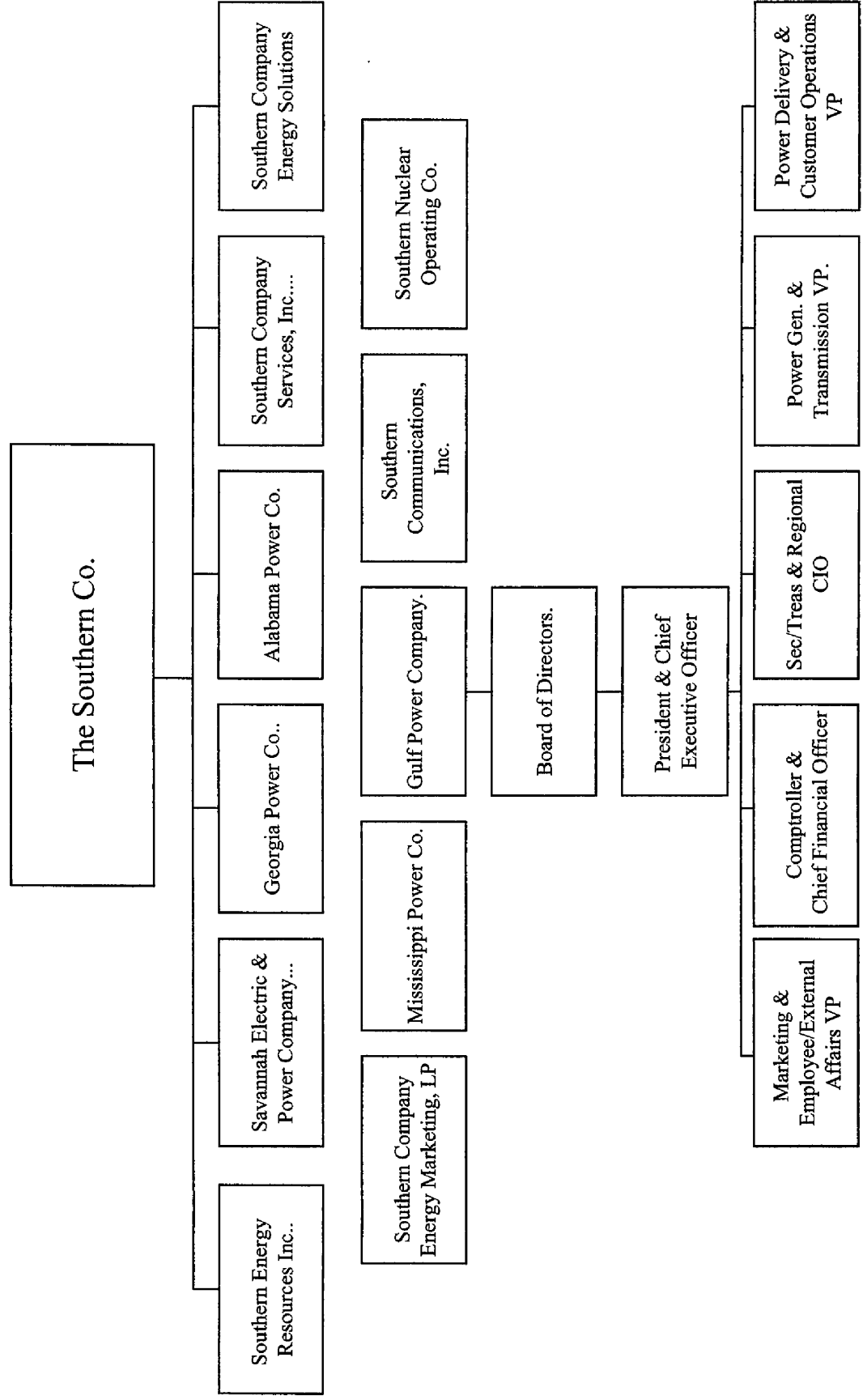
Analysis of Diversification Activity
Changes in Corporate Structure

Company: Gulf Power Company
For the Year Ended December 31, 2000

Provide any changes in corporate structure including partnerships, minority interest, and joint ventures and an updated organizational chart, including all affiliates.

Effective Date (a)	Description of Change (b)
7/1/2000	As result of the retirement of the Finance Vice President, the Finance function was reorganized as follows: Comptroller and Chief Financial Officer Secretary/Treasury & Regional CIO

The Southern Company Parent & Affiliates December, 2000



Analysis of Diversification Activity
New or Amended Contracts with Affiliated Companies

Company: Gulf Power Company

For the Year Ended December 31, 2000

Provide a synopsis of each new or amended contract, agreement, or arrangement with affiliated companies for the purchase, lease, or sale of land, goods, or services (excluding tariffed items). The synopsis shall include, at a minimum, the terms, price, quantity, amount, and duration of the contracts.

Name of Affiliated Company (a)	Synopsis of Contract (b)
Southern Company Services, Inc.	<p>Terms: Agreement between Southern Company Services, Inc., ("Service Company") and Gulf Power Company to affirm and clarify the Service Company's authorization as agent for the Company, in connection with the negotiation, execution and administration of contracts, under the Service Agreement dated January 1, 1984, as amended.</p> <p>Quantity: See above</p> <p>Price: No change from 1984 Service Agreement.</p> <p>Duration: Effective until terminated by either party upon written notice to the other party.</p>

Analysis of Diversification Activity
Individual Affiliated Transactions in Excess of \$500,000

Company: Gulf Power Company

For the Year Ended December 31, 2000

Provide information regarding individual affiliated transactions in excess of \$500,000. Recurring monthly affiliated transactions which exceed \$500,000 per month should be reported annually in the aggregate. However, each land or property sales transaction even though similar sales recur, should be reported as a "non-recurring" item for the period in which it occurs.

Name of Affiliate (a)	Description of Transaction (b)	Dollar Amount (c)
Georgia Power Company	Plant Scherer Unit No. 3 - Capital Cost, Fuel Purchases, O&M Expenses and Labor Benefits and Taxes	31,705,219.60
Mississippi Power Company	Plant Daniel - Capital Cost, Fuel Purchases, O&M Expenses, and Labor Benefits and Taxes	63,297,565.74
Southern Company Energy Solutions, Inc.	Remittance of Collections from Billings on Behalf of SCES, Inc.	3,758,627.10
Southern Company	Common Stock Dividends Paid	59,000,000.00
Southern Company Services, Inc.	Engineering Services	11,322,141.01
	Information Services	11,009,556.07
	General Services	17,571,676.61
	Operating Services	3,728,727.48
	Total Professional Services	43,632,101.17
	Other Payments to SCS	
	Income Taxes	34,318,318.00
	Payroll Related	39,722,479.62
	Interchange	3,977,521.34
	Sales to SCS	
	Interchange	16,768,552.55
	Unit Power Sales	45,442,258.18

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Gulf Power Company

For the Year Ended December 31, 2000

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is purchased by the Respondent; "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Alabama Power Company	Trans. Facilities Services	June 18, 1980	P	567	82,469.40
	Trans. Facilities Services	February 25, 1981	P	567	540,041.71
	Substation Design Services	None	P	308	885,829.70
	Appliance Sales Expense	None	P	Various	1,164,489.76
	Fuel & Fuel Testing	None	P	151, 501, 506	350,886.93
	Misc. Business Transaction	None	P	Various	328,651.92
	Material & Misc. Bus. Trans.	None	S	Various	85,507.06
Georgia Power Company	Plant Scherer Unit No. 3	Cost of Ownership	P	Various	31,705,219.60
	Misc. Business Transactions	None	P	Various	569,618.50
	Material & Misc. Bus. Trans.	None	S	Various	518,793.83
Mississippi Power Company	Trans. Facilities Services	April 20, 1981	P	567	588,324.00
	Plant Daniel	Cost of Ownership	P	Various	63,297,565.74
	Misc. Business Transactions	None	P	Various	236,864.05
	Material & Misc. Bus. Trans.	None	S	Various	214,672.26
Savannah Electric and Power Company	Material & Misc. Bus. Trans.	None	P	Various	11,369.43
	Material & Misc. Bus. Trans.	None	S	Various	131,343.73
Southern Communications Services, Inc.	Radio Equipment, Accessories, & Service Charges	October 1, 1995	P	Various	820,979.40
	Material & Misc. Bus. Trans.	None	S	Various	165,303.71
Southern Company Energy Marketing, LP	Fuel	None	P	151	452,817.43

Analysis of Diversification Activity
Summary of Affiliated Transfers and Cost Allocations

Company: Gulf Power Company

For the Year Ended December 31, 2000

Grouped by affiliate, list each contract, agreement, or other business transaction exceeding a cumulative amount of \$300 in any one year, entered into between the Respondent and an affiliated business or financial organization, firm, or partnership identifying parties, amounts, dates, and product, asset, or service involved.

(a) Enter name of affiliate.

(b) Give description of type of service, or name the product involved.

(c) Enter contract or agreement effective dates.

(d) Enter the letter "p" if the service or product is purchased by the Respondent: "s" if the service or product is sold by the Respondent.

(e) Enter utility account number in which charges are recorded.

(f) Enter total amount paid, received, or accrued during the year for each type of service or product listed in column (c). Do not net amounts when services are both received and provided.

Name of Affiliate (a)	Type of Service and/or Name of Product (b)	Relevant Contract or Agreement and Effective Date (c)	Total Charge for Year		
			"p" or "s" (d)	Account Number (e)	Dollar Amount (f)
Southern Company Energy Solutions, Inc.	Materials & Misc. Bus. Trans.	March 1, 1995	P	Various	378,958.79
	Remittance of Collections from Billing on Behalf of SCES, Inc.	March 1, 1995	P	Various	3,758,627.10
	Materials & Misc. Bus. Trans.	March 1, 1995	S	Various	117,583.19
Southern Energy, Inc.	Material & Supplies Trans.	July 17, 1981	P	154, 701	76,664.86
	Material & Misc. Bus. Trans.	July 17, 1981	S	Various	12,665.34
Southern Nuclear Operating Company, Inc.	Material & Misc. Bus. Trans.	None	S	Various	4,714.59
Southern Company	Common Stock Dividends Paid	None	P	238	59,000,000.00
	Material & Misc. Bus. Trans.	None	S	Various	5,049.07
Southern Company Services, Inc.	Service Agreement	January 1, 1984 Amended September 6, 1985	P	Various	119,775,429.97
	Agency Agreement	January 26, 2000			
	Interchange	January 1, 1989	P	Various	3,977,521.34
	Interchange	January 1, 1989	S	Various	16,768,552.55
	Misc. Business Transactions	None	S	Various	2,920,695.88
	Unit Power Sales	Various	S	Various	45,442,258.18

For the Year Ended December 31, 2000

Provide a summary of affiliated transactions involving asset transfers or the right to use assets.

Name of Affiliate	Description of Asset or Right	Cost/Orig. Cost	Accumulated Depreciation	Net Book Value	Fair Market Value	Purchase Price	Title Passed Yes/No
Purchases from Affiliates:		\$	\$	\$	\$	\$	
No Real Asset Transactions have transpired between Affiliated Companies in 2000.							
Total						\$	
Sales to Affiliates:		\$	\$	\$	\$	Sales Price	
Total						\$	

Analysis of Diversification Activity
Employee Transfers

Company: Gulf Power Company
For the Year Ended December 31, 2000

List employees earning more than \$30,000 annually transferred to/from the utility to/from an affiliate company.				
Company Transferred From	Company Transferred To	Old Job Assignment	New Job Assignment	Transfer Permanent or Temporary and Duration
ENT	FPC	Area Manager I	Market Specialist Sr.	Permanent
GPC	FPC	Mechanic (Shift)	Team Leader -- Maintenance-Mechanical	Permanent
MPC	FPC	Chemist, Sr.	Team Leader -- Laboratory	Permanent
MPC	FPC	Team Leader Compliance	Group Leader -- Compliance & Support	Permanent
SCS	FPC	Temporary Employee Clerical	Administrative Asst. II	Permanent
SCS	FPC	Power Generation Safety Coordinator	Power Generation Safety Coordinator	Permanent
SCS	FPC	Engineer III	Engineer III	Permanent
SCS	FPC	Engineer III	Engineer III	Permanent
SCS	FPC	Engineer III	Engineer III	Permanent
SCS	FPC	Power Generation Specialist Sr.	Power Generation Specialist Sr.	Permanent
SCS	FPC	Asst. to Senior Vice President	Project Coordinator	Permanent
FPC	APC	Team Leader Operations	Team Leader Fuels	Permanent
FPC	APC	Safety & Health Rep., Sr.	Safety & Health Manager	Permanent
FPC	APC	Sales Manager, Regional	Sales Manager, Regional	Permanent
FPC	APC	Sales Manager, Regional	Sales Manager, Regional	Permanenet
FPC	APC	Group Leader O&M	Group Leader -- Compliance, Support, Legal	Permanent
FPC	APC	Appliance Sales Rep.	Appliance Sales Person	Permanent
FPC	GPC	Plant Manager	Northern Cluster Manager	Permanent
FPC	SAV	Customer Service Rep. Sr.	Quality Monitoring Coordinator	Permanent
FPC	SAV	Engineering Rep. Sr.	System Control Supervisor	Permanent
FPC	SCS	Market Specialist Sr.	Planning Analyst Staff	Permanent
FPC	SCS	District Manager	Business Development Manager	Permanent

Non-Tariffed Services and Products Provided by the Utility

For the Year Ended December 31, 2000

Provide the following information regarding all non-tariffed services and products provided by the utility.

Description of Product or Service (a)	Account No. (b)	Regulated or non-regulated (c)
Billing Services	Various	Regulated
Building Space/Office Furniture	Various	Regulated
Use of Equipment	Various	Regulated
Professional Services	Various	Regulated
Material Transfers	Various	Regulated

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INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	262-263
Accumulated Deferred Income Taxes	234
	272-277
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated companies	256-257
Allowances	228-229
Amortization	
miscellaneous	340
of nuclear fuel	202-203
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	256-257
corporations controlled by respondent	103
control over respondent	102
interest on debt to	256-257
Attestation	i
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	256-257
Capital Stock	251
discount	254
expense	254
installments recived	252
premiums	252
reacquired	251
subscribed	252
Cash flows, statement of	120-121
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress - common utility plant	356
work in progress - electric	216
work in progress - other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (continued)

Schedule

Page No.

Deferred

credits, other	269
debits, miscellaneous	233
income taxes accumulated - accelerated amortization property	272-273
income taxes accumulated - other property	274-275
income taxes accumulated - other	276-277
income taxes accumulated - pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	336-337
Directors	105
Discount on capital stock	254
Discount - premium on long-term debt	256-257
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	431
facilities	430
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	
General description of construction overhead procedure	218
General information	101
Instructions for filing the FERC Form 1	i-iv
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410-411
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	340
deductions, miscellaneous amortization	340
deductions, other income deduction	340
deductions, other interest charges	340
Incorporation information	101
Installments received on capital stock	252

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Interest	
charges, on debt to associated companies	340
charges, other	340
charges, paid on long-term debt, advances, etc	256-257
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	266-267
Law, excerpts applicable to this report form	iv
List of schedules, this report form	2-4
Long-term debt	256-257
Losses-Extraordinary property	230
Materials and supplies	227
Meters and line transformers	429
Miscellaneous general expenses	335
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-403
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses-electric	320-323
expenses-electric (summary)	323
Other	
paid-in capital	253
donations received from stockholders	253
gains on resale or cancellation of reacquired capital stock	253
miscellaneous paid-in capital	253
reduction in par or stated value of capital stock	253
regulatory assets	232
regulatory liabilities	278
Overhead, construction-electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	336-337
	401-429

SchedulePage No.

Plant - electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Power Exchanges	326-327
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	262-263
Property - losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power (including power exchanges)	326-327
Reacquired capital stock	250
Reacquired long-term debt	256-257
Receivers' certificates	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues - electric operating	300-301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales - for resale	310-311
Salvage - nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250-251
holders and voting powers	106-107
Statement of Cash Flows	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-403
Stock liability for conversion	252
Substations	426
Supplies - materials and	227

INDEX (continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid	262-263
charged during year	262-263
on income, deferred and accumulated	234
	272-277
reconciliation of net income with taxable income for	261
Transformers, line - electric	429
Transmission	
lines added during year	424-425
lines statistics	422-423
of electricity for others	328-330
of electricity by others	332
Unamortized	
debt discount	256-257
debt expense	256-257
premium on debt	256-257
Unrecovered Plant and Regulatory Study Costs	230