Gulf Power Company
500 Bayfront Parkway
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ORIGINAL
FILE COPY

Jack L. Haskins
Manager of Rates and Regulatory Matters
and Assistant Secretary

the southern electric system

June 27, 1994

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32399-0870

ACK 1
AFA 5
APP
CAF
CMU
CTR
EAG Dudley
LEG Brown
LIN Christ
OPC
RCH
SEC 1
WAS
OTH

Dear Ms. Bayo:

Enclosed for official filing in Docket No. 940001-EI are an original and fifteen copies of the following:

1. Petition of Gulf Power Company for approval of "Final True-up Amounts" and GPIF Adjustment for October, 199 through March, 1994; estimated true-up for April, 199 through September, 1994; projected fuel factor for October, 1994 through March, 1995; and the GPIF targets and ranges for October, 1994 through March, 1995.

2. Prepared direct testimony and exhibit of M. L. Gilchrist.

3. Prepared direct testimony and exhibit of G. D. Fontaine.

4. Prepared direct testimony and exhibit of M. W. Howell.

5. Prepared direct testimony and exhibit of S. D. Cranmer.

Schedule E-1: Fuel and Purchased Power Cost Recovery Clause Calculation
E-1a, E-1b, E-1c, E-1d, E-1e

Schedule E-2: Fuel and Purchased Power Cost Recovery Clause Calculation

Schedule E-3: Generating System Comparative Data by Fuel Type

Schedule E-4: Electric Energy Account

Schedule E-5 System NET GENERATION AND FUEL COST

Test. Cranmer
DOCUMENT NUMBER-DATE
06315 JUN 27 94
FPSC-RECORDS/REPORTING

Test. M.W. Howell
DOCUMENT NUMBER-DATE
06314 JUN 27 94
FPSC-RECORDS/REPORTING

Test. G.D. Fontaine
DOCUMENT NUMBER-DATE
06313 JUN 27 94
FPSC-RECORDS/REPORTING

Test. Gilchrist
DOCUMENT NUMBER-DATE
06312 JUN 27 94
FPSC-RECORDS/REPORTING

RECEIVED & FILED
FPSC-BUREAU OF RECORDS

Petition
DOCUMENT NUMBER-DATE
06311 JUN 27 94
FPSC-RECORDS/REPORTING

Schedule E-6:	System Generated Fuel Cost Inventory Analysis
Schedule E-7:	Power Sold
Schedule E-7a:	Economy Energy Sales and Profits
Schedule E-8:	Purchased Power (Exclusive of Economy Energy Purchases)
Schedule E-9:	Economy Energy Purchases
Schedule E-10:	Residential Bill Comparison for Monthly Usage of 1000 KWH
Schedule E-11:	KWH Sales and Customer Data
Schedule 12:	As-Available Avoided Energy Cost
Schedule 13:	Contract Recovery Calculations
Schedule H1:	Page 1 Generating System Comparative Data by Fuel Type Page 2 Electric Energy Account Page 3 KWH Sales and Customer Data
Schedule CCE-1:	Purchased Power Capacity Payments/(Receipts)
CCE-1A	
CCE-1B	
Schedule CCE-2:	Calculation of Purchased Power Capacity Cost Recovery Factor

Also enclosed are revised schedules and revised pages for the true-up testimony of S. D. Cranmer previously submitted May 19, 1994. During the course of preparing the estimated true-up for the current period, we discovered an error in the true-up filing which has resulted in these revisions. X-Ref DN 04942-94

Also enclosed is a 3.5 inch double sided, high density diskette containing the Petition in WordPerfect 5.1 format as prepared on a MS-DOS based computer.

Sincerely,

Jack L Haskins

lw

Enclosures

bc: S. D. Cranmer
T. A. Davis
G. D. Fontaine
M. L. Gilchrist
G. E. Holland, Jr.
M. W. Howell
W. B. Mills
J. A. Stone
C. R. Wilson

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor) Docket No. 940001-EI

Certificate of Service

I HEREBY CERTIFY that a true copy of the foregoing was furnished by hand delivery or the U. S. Mail the 23rd day of June, 1994 on the following:

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 940001-EI

PREPARED DIRECT TESTIMONY
AND EXHIBIT OF
S. D. CRANMER

PROJECTED FUEL COST RECOVERY AND
PURCHASED POWER CAPACITY COST RECOVERY

OCTOBER, 1994 - MARCH, 1995

JUNE 27, 1994

GULF POWER

Gulf Power Company

Before the Florida Public Service Commission
Prepared Direct Testimony of
Susan D. Cranmer
Docket No. 940001-EI
Fuel and Purchased Power Capacity Cost Recovery
Date of Filing: June 27, 1994

Q. Please state your name, business address, and occupation.

A. My name is Susan Cranmer. My business address is 500 Bayfront Parkway, Post Office Box 1151, Pensacola, Florida, 32520-1151. I hold the position of Supervisor of Rate Services.

Q. Please briefly describe your educational background and business experience.

A. I graduated from Wake Forest University in Winston-Salem, North Carolina in 1981 with a Bachelor of Science Degree in Business and from the University of West Florida in 1982 with a Bachelor of Arts Degree in Accounting. I am also a Certified Public Accountant licensed in the State of Florida. I joined Gulf Power Company in 1983 as a Financial Analyst. I have held various positions with Gulf including Computer Modeling Analyst and Senior Financial Analyst. In 1991, I assumed the position of Supervisor of Rate Services and presently serve in that capacity.

My responsibilities include supervision of tariff administration, cost of service, calculation of cost recovery factors, and the regulatory filing function of the Rates and Regulatory Matters Department.

Q. Have you previously filed testimony before this Commission in Docket No. 940001-EI?

A. Yes, I have.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to discuss the calculation of Gulf Power's fuel cost recovery factors for the period October 1994 through March 1995. I will also discuss the calculation of the purchased power capacity cost recovery factors for that period.

Q. Are you familiar with the Fuel and Purchased Power Cost Recovery Clause Calculation for the period of October 1994 through March 1995?

A. Yes, these documents were prepared under my supervision.

Q. Have you verified that to the best of your knowledge and belief, the information contained in these documents is correct?

A. Yes, I have.

Counsel: We ask that Ms. Cranmer's Exhibit consisting of sixteen schedules, along with Schedules A1 through A12 previously filed with the Commission for the months of December 1993, January, February, March, April, and May 1994, be marked as Exhibit No. ___ (SDC-2).

Q. Ms. Cranmer, what has Gulf calculated as the true-up to be applied in the period October 1994 through March 1995?

A. The true-up for this period is an increase of .0744¢/KWH. This includes a revised final true-up under-recovery of $810,768. As shown on Schedule E1-a, it also includes an estimated true-up under-recovery of $1,969,504 for the current period. The resulting under-recovery is $2,780,272.

Q. What has been included in this filing to reflect the GPIF reward/penalty for the period of October 1993 through March 1994?

A. This is shown on Line 33 of Schedule E1 as a decrease of .0023¢/KWH thereby penalizing Gulf by $84,941.

Q. Ms. Cranmer, what is the levelized projected fuel factor for the period October 1994 through March 1995?

A. Gulf has proposed a levelized fuel factor of 2.179¢/KWH. It includes projected fuel and purchased power expenses for October 1994 through March 1995 and projected KWH sales for the same period as well as the true-up, and GPIF reward. The proposed levelized fuel factor also includes the special recovery amount associated with the Air Products special contract. The calculation of the special recovery amount is presented on Schedule 13 of my exhibit. The levelized fuel factor has not been adjusted for line losses.

Q. Ms. Cranmer, how were the line loss multipliers calculated?

A. They were calculated in accordance with procedures approved in prior filings and were based on Gulf's latest MWH Load Flow Allocators.

Q. Ms. Cranmer, what fuel factor does Gulf propose for its largest group of customers (Group A); those on Rate Schedules RS, GS, GSD, OSIII, and OSIV?

A. Gulf proposes a standard fuel factor, adjusted for line losses, of 2.206¢/KWH for Group A. Fuel factors for Groups A, B, C, and D are shown on Schedule E1-c. These factors have also been adjusted for line losses.

Q. Ms. Cranmer, how were the time-of-use fuel factors calculated?

A. These were calculated based on projected loads and system lambdas for the period October 1994 through March 1995. These factors included the GPIF, true-up, and special contract recovery cost amounts and were adjusted for line losses. These time-of-use fuel factors are also shown on Schedule E1-c.

Q. How does the proposed fuel factor for Rate Schedule RS compare with the factor applicable to September and how will the change affect the cost of 1000 KWH on Gulf's residential rate RS?

A. The current fuel factor applicable to September 1994 is 2.185¢/KWH compared with the proposed factor of 2.206¢/KWH. For a residential customer who uses

1000 KWH in October, the fuel portion of the bill will increase from $21.85 to $22.06.

Q. Ms. Cranmer, has Gulf updated its estimates of the as-available avoided energy costs to be shown on COG1 as required by Order No. 13247 issued May 1, 1984 in Docket No. 830377-EI and Order No. 19548 issued June 21, 1988 in Docket No. 880001-EI?

A. Yes. A tabulation of these costs is set forth in Schedule 12 of my Exhibit SDC-3. These costs represent the estimates for the periods from October 1994 through September 1996.

Q. Ms. Cranmer, you stated earlier that you are responsible for the calculation of the purchased power capacity cost recovery factors. Which schedules of your exhibit relate to the calculation of these factors?

A. Schedule CCE-1, including CCE-1a and CCE-1b, and Schedule CCE-2 of my exhibit relate to the calculation of the purchased power capacity cost recovery factors for the period October 1994 through March 1995.

Q. Please describe Schedule CCE-1 of your exhibit.

A. Schedule CCE-1 shows the calculation of the amount of capacity payments to be recovered through the Purchased Power Capacity Cost Recovery Clause. Mr. Howell has provided me with Gulf's projected purchased power capacity transactions under the Southern Company Intercompany Interchange Contract (IIC) and the Long-Term Non-Firm agreement with Florida Power Corporation (Schedule E). Gulf's projected net capacity transactions for the period October 1994 through March 1995 are purchases of $5,125,921. The jurisdictional amount is $4,941,567. For the period, Gulf's requested recovery before true-up is the difference between the jurisdictional projected purchased power capacity costs and the approved adjustment for former capacity transactions embedded in current base rates. This adjustment amount was fixed in Order No. PSC-93-0047-FOF-EI, dated January 12, 1993, as an embedded credit of $839,290, or $826,000 net of revenues taxes. Thus, the projected recovery amount to be collected through the purchased power capacity cost recovery factors in the period October 1994 through March 1995 is $5,767,567. This amount is added to the total true-up amount to determine the total purchased power capacity

transactions to be recovered through the factors to be applied in the period.

Q. What has Gulf calculated as the purchased power capacity factor true-up to be applied in the period October 1994 through March 1995?

A. The true-up for this period is an increase of $1,078,901 as shown on Schedule CCE-1a. This includes a final capacity cost true-up under-recovery of $1,135,019. It also includes an estimated over-recovery of $56,118 for the period April 1994 through September 1994, as calculated on Schedule CCE-1b.

Q. What methodology was used to allocate the capacity payments to rate class?

A. As required by Commission Order No. 25773 in Docket No. 910794-EQ, the revenue requirements have been allocated using the cost of service methodology used in Gulf's last full requirements rate case and approved by the Commission in Order No. 23573 issued October 3, 1990 in Docket No. 891345-EI. Although the capacity payments in that cost of service study were allocated to rate class using the demand allocator based on the twelve monthly coincident peaks projected

for the test year, for purposes of the purchased power capacity cost recovery clause, Gulf has allocated the net purchased power capacity costs to rate class with 12/13th on demand and 1/13th on energy. This allocation is consistent with the treatment accorded to production plant in the cost of service study used in Gulf's last rate case.

Q. How were the allocation factors calculated for use in the Purchased Power Capacity Cost Recovery Clause?

A. The allocation factors used in the Purchased Power Capacity Cost Recovery Clause have been calculated using the 1993 load data filed with the Commission in accordance with FPSC Rule 25-6.0437. The calculations of the allocation factors are shown in columns A through I on page 1 of Schedule CCE-2.

Q. Please describe the calculation of the cents/KWH to be recovered by rate class.

A. As shown in columns A through D on page 2 of Schedule CCE-2, 12/13th of the jurisdictional capacity cost to be recovered is allocated to rate class based on the demand allocator, with the remaining 1/13th allocated based on energy. The total revenue requirement assigned to each rate class shown in

column E is then divided by that class's projected KWH sales for the six-month period to calculate the purchased power capacity cost recovery factor. This factor will be applied to each customer's total KWH to calculate the amount to be billed each month.

Q. What is the amount related to purchased power capacity costs recovered through this factor that will be included on a residential customer's bill for 1,000 KWH?

A. The purchased power capacity costs recovered through the clause for a residential customer who uses 1,000 KWH will be $2.23.

Q. When does Gulf propose to collect these new fuel charges and purchased power capacity charges?

A. These factors will apply to October 1994 through March 1995 billings beginning with Cycle 1 meter readings scheduled on September 28, 1994 and ending with meter readings scheduled on March 29, 1995.

Q. Ms. Cranmer, does this complete your testimony?

A. Yes, it does.

AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF ESCAMBIA)

Docket No. 940001-EI

Before me the undersigned authority, personally appeared Susan D. Cranmer, who being first duly sworn, deposes, and says that she is the Supervisor of Rate Services of Gulf Power Company, a Maine corporation, that the foregoing is true and correct to the best of her knowledge, information, and belief. She is personally known to me.

Susan D Cranmer
Susan D. Cranmer
Supervisor of Rate Services

Sworn to and subscribed before me this 7th day of July, 1994.

Linda C Webb
Notary Public, State of Florida at Large

LINDA C. WEBB
Notary Public-State of FL
Comm. Exp: May 31,1998
Comm. No: CC 362703

SCHEDULE E-1 GULF POWER COMPANY

FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION
ESTIMATED FOR THE PERIOD: OCTOBER 1994 - MARCH 1995

Line			$	KWH	¢ / KWH
1.	Fuel Cost of System Net Generation	E-3	111,500,080	5,907,450,000	1.8874
2.	Nuclear Fuel Disposal Costs	E-3	0	0	NA
3.	Adjustments to Fuel Cost		0	0	NA
4.	Total Cost of Generated Power		111,500,080	5,907,450,000	1.8874
5.	Fuel Cost of Purchased Power (Exclusive of Economy)	E-8	0	0	NA
6.	Energy Cost of Schedule C & S Economy Purchases	E-9	2,335,000	125,150,000	1.8658
7.	Energy Cost of Other Economy Purchases (Nonbroker)	E-9	0	0	NA
8.	Energy Cost of Schedule E Economy Purchases	E-9	0	0	NA
9.	Capacity Cost of Schedule E Economy Purchases	E-2	0	0	NA
10.	Energy Payments to Qualifying Facilities	E-9a	0	0	NA
11.	Total Cost of Purchased Power		2,335,000	125,150,000	1.8658
12.	Total Available KWH	(Line 4 + 11)		6,032,600,000	
13.	Fuel Cost of Economy Sales	E-7	(473,000)	(27,380,000)	1.7275
14.	Gain on Economy Sales	E-7a	(65,600)	NA	NA
15.	Fuel Cost of Unit Power Sales	E-7	(12,518,000)	(698,950,000)	1.7910
16.	Fuel Cost of Contract & Other Power Sales	E-7	(20,595,000)	(1,193,353,000)	1.7258
17.	Total Fuel Cost & Gains of Power Sales	(Line 13 thru16)	(33,651,600)	(1,919,683,000)	1.7530
18.	Net Inadvertant Interchange		0	0	NA
19.	Total Fuel & Net Power Transactions	(Line 4+11+17+18)	80,183,480	4,112,917,000	1.9496
20.	Net Unbilled Sales	E-4	0	0	NA
21.	Company Use	E-4	193,381	9,919,000	1.9496
22.	T & D Losses (E4)	E-4	4,336,183	222,414,000	1.9496
23.	System KWH Sales		80,183,480	3,880,584,000	2.0663
24.	Wholesale KWH Sales		2,959,438	143,224,000	2.0663
25.	Jurisdictional KWH Sales		77,224,042	3,737,360,000	2.0663
26.	Line Loss Factor		1.0014		1.0014
27.	Jurisdictional KWH Sales Adjusted for Line Losses		77,332,156	3,737,360,000	2.0692
28.	True-Up **		2,780,272	3,737,360,000	0.0744
29.	Total Jurisdictional Fuel Cost		80,112,428	3,737,360,000	2.1436
30.	Revenue Tax Factor				1.016009
31.	Fuel Factor Adjusted For Revenue Taxes				2.1781
32.	Special Contract Recovery Cost **	E-13	121,472	3,737,360,000	0.0033
33.	GPIF Reward/(Penalty) **		(84,941)	3,737,360,000	(0.0023)
34.	Adjusted Fuel Factor				2.1791
35.	**Fuel Factor Rounded to Nearest .001(¢ / KWH)**				2.179

**Calculation Based on Jurisdictional KWH Sales

SCHEDULE E-1a

GULF POWER COMPANY

Calculation of True-up
OCTOBER 1994 - MARCH 1995

1.	Estimated over/(under)-recovery (APRIL 1994 - SEPT. 1994) (Sch. E-1b)	($1,969,504)
2.	Final True-up (OCT. 1993 - MAR. 1994) (Exhibit No. ___(SDC-1), revised June 27, 1994)	($810,768)
3.	Total over/(under)-recovery	($2,780,272)
4.	Jurisdictional KWH sales October 1994 - March 1995)	3,737,360,000
5.	True-up Factor (Line 3 / Line 4) x 100 (¢ / KWH)	0.0744

SCHEDULE E-1b

GULF POWER COMPANY

CALCULATION OF ESTIMATED TRUE-UP
FOR THE PERIOD APRIL, 1994 - SEPTEMBER, 1994

		APRIL ACTUAL	MAY ACTUAL	JUNE ESTIMATED	JULY ESTIMATED	AUGUST ESTIMATED	SEPTEMBER ESTIMATED	TOTAL PERIOD
A 1	Fuel Cost of System Generation	$15,826,804.87	$15,717,588.60	$18,783,065.00	$21,395,024.00	$22,347,977.00	$16,246,365.00	$112,316,824.47
1a	Fuel Related R & D Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Fuel Cost of Power Sold	(5,623,966.86)	(4,215,867.41)	(3,981,800.00)	(4,360,600.00)	(4,934,600.00)	(3,449,800.00)	(26,566,634.27)
3	Fuel Cost of Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3a	Demand & Non-Fuel Cost Of Purchased Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3b	Energy Payments to Qualified Facilities	218,161.18	310,423.64	0.00	0.00	0.00	0.00	528,584.80
4	Energy Cost of Economy Purchases	2,390,430.98	3,554,506.81	2,015,000.00	938,000.00	581,000.00	1,345,000.00	10,823,937.79
5	Adjustments to Fuel Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	TOTAL FUEL & NET POWER TRANSACTIONS (Sum of Lines A1 Thru A6)	$12,811,430.15	$15,366,651.64	$16,816,265.00	$17,972,424.00	$17,994,377.00	$16,141,565.00	$97,102,712.79
C 1	Jurisdictional KWH Sales	588,625,331	687,443,217	829,945,000	860,009,000	860,184,000	748,501,000	4,574,707,548
2	Non-Jurisdictional KWH Sales	20,868,600	26,348,200	28,451,000	31,198,000	31,389,000	27,731,000	165,985,800
3	TOTAL SALES (Lines C1 + C2)	609,493,931	713,791,417	858,396,000	891,207,000	891,573,000	776,232,000	4,740,693,348
4	Jurisdictional % Of Total Sales (Line C1/C3)	96.5761%	96.3087%	96.6856%	96.4994%	96.4794%	96.4275%	
D 1	Jurisdictional Fuel Recovery Revenue (Net of Revenue Taxes) (1)	$12,507,803.85	$14,615,283.99	$17,627,201.86	$18,265,731.15	$18,269,447.98	$15,897,412.74	$97,182,881.57
2	Special Contract Recovery Cost	(61,822.00)	(61,822.00)	(61,822.00)	(61,822.00)	(61,823.00)	(61,823.00)	(370,934.00)
2a	True-Up Provision	(788,352.00)	(788,352.00)	(788,352.00)	(788,352.00)	(788,353.00)	(788,353.00)	(4,730,114.00)
2b	Incentive Provision	(21,425.00)	(21,425.00)	(21,425.00)	(21,425.00)	(21,426.00)	(21,426.00)	(128,552.00)
3	FUEL REVENUE APPLICABLE TO PERIOD (Sum of Lines D1 Thru D2b)	$11,636,204.85	$13,743,684.99	$16,755,602.86	$17,394,132.15	$17,397,845.98	$15,025,810.74	$91,953,281.57
4	Fuel & Net Power Transactions (Line A6)	$12,811,430.15	$15,366,651.64	$16,816,265.00	$17,972,424.00	$17,994,377.00	$16,141,565.00	$97,102,712.79
5	Jurisdictional Fuel Cost (Line A6 x Line C4 x 1.0014) (2)	12,390,101.48	14,820,141.62	16,281,669.18	17,367,561.92	17,385,172.18	15,586,698.46	$93,831,344.84
6	Over/(Under) Recovery	(753,896.63)	(1,076,456.63)	473,933.68	26,570.23	12,673.80	(560,887.72)	($1,878,063.27)
7	Interest Provision (3)	(17,471.32)	(19,509.09)	(17,901.69)	(14,388.43)	(11,656.91)	(9,927.00)	($90,854.44)
8	Interest Impact of Correction to Recoverable Exps.		(586.30)					($586.30)
9	TOTAL ESTIMATED TRUE-UP FOR THE PERIOD APRIL 1994 - SEPTEMBER 1994							($1,969,504.01)

Note 1: Based on Fuel Factor excluding revenue taxes for April through September of 2.1239 ¢ / KWH.
Note 2: Adjusted for Jurisdictional Losses.
Note 3: Interest Calculated for May through September at May's rate of .3442% per month.

SCHEDULE E-1c

GULF POWER COMPANY

Fuel Cost Factors
October, 1994 - March, 1995

Group	Rate Schedules	Line Loss Multipliers	Fuel Cost Factors (¢ / KW) Standard	TOU On-Peak	TOU Off-Peak
A	RS, GS, GSD, OSIII, OSIV	1.01228	2.206	2.253	2.191
B	LP	0.98106	2.138	2.184	2.123
C	PX	0.96230	2.097	2.142	2.082
D	OSI, OSII	1.01228	2.205	N/A	N/A

Group D Calculation

On-Peak Factor	2.226 ¢ / KWH	x	0.2214	=	0.493 ¢ / KWH
Off-Peak Factor	2.164 ¢ / KWH	x	0.7786	=	1.685 ¢ / KWH
					2.178 ¢ / KWH
		Line Loss Multiplier		x	1.01228
					2.205 ¢ / KWH

SCHEDULE E-1d GULF POWER COMPANY

Fuel and Purchased Power
Cost Recovery Clause Calculations
Estimated for the Period of October, 1994 - March, 1995
(Time-of-Use Conservation Rates)

1. DATA

Average Southern Company System Lambda	Mills
Average	17.16
On-Peak	17.60
Off-Peak	17.01
Fuel Cost per KWH Sold (Projected for period October 1994 - March 1995)	20.66

Territorial KWH Supply	Percent
On-Peak	23.92
Off-Peak	76.08
	100.00

2. CALCULATIONS

If on-peak cost = x and off-peak cost = y , then:

0.2392x + 0.7608y = 20.66

and 17.60/17.01 = x/y; or x = 1.03y

0.2392(1.03y) + .7608y = 20.66
.2464y + .7608y = 20.66
1.0072y = 20.66
y = 20.512
x = 21.127

SCHEDULE E1-e

GULF POWER COMPANY

Determination of Fuel Cost Factors
~~Time-of-Use~~
October, 1994 - March, 1995

		(¢ / KWH) On-Peak	(¢ / KWH) Off-Peak
1.	Cost Per KWH Sold (E1-D)	2.1127	2.0512
2.	Jurisdictional Loss Multiplier	1.0014	1.0014
3.	Juris. Fuel Cost Adj for Losses	2.1157	2.0541
4.	True-up	0.0744	0.0744
5.	Total Jurisdictional Fuel Cost	2.1901	2.1285
6.	Revenue Tax Factor	1.01609	1.01609
7.	Total Fuel Cost Factor Adjusted for Taxes	2.2253	2.1627
8.	GPIF	(0.0023)	(0.0023)
9.	Special Contract Recovery Cost	0.0033	0.0033
10.	Total (7 + 8 + 9)	2.2263	2.1637
11.	Total Fuel Cost Factor Rounded to Nearest .001	2.226	2.164

SCHEDULE E-2

GULF POWER COMPANY

FUEL AND PURCHASED POWER
COST RECOVERY CLAUSE CALCULATION

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION		(1) OCTOBER	(2) NOVEMBER	(3) DECEMBER	(4) JANUARY	(5) FEBRUARY	(6) MARCH	(7) TOTAL
1	Fuel Cost of System Net Generation	$	17,553,577	17,551,377	18,899,907	20,441,096	17,018,742	20,035,381	111,500,080
2	Fuel Cost of Power Sold	$	(5,105,800)	(5,785,800)	(5,086,800)	(5,464,600)	(5,354,000)	(6,854,600)	(33,651,600)
3	Fuel Cost of Purchased Power	$	0	0	0	0	0	0	0
3a	Demand & Non-Fuel Cost Pur. Power	$	0	0	0	0	0	0	0
3b	Energy Payments to Qual.Facilities	$	0	0	0	0	0	0	0
4	Energy Cost of Economy Purchases	$	419,000	300,000	602,000	322,000	550,000	142,000	2,335,000
5	Total Fuel & Net Power Transactions	$	12,866,777	12,065,577	14,415,107	15,298,496	12,214,742	13,322,781	80,183,480
6	Territorial KWH Sold	KWH	629,330,000	583,098,000	695,789,000	736,416,000	600,471,000	635,480,000	3,880,584,000
7	Cost Per KWH Sold	¢/KWH	2.0445	2.0692	2.0718	2.0774	2.0342	2.0965	2.0663
7a	Jurisdictional Loss Multiplier		1.0014	1.0014	1.0014	1.0014	1.0014	1.0014	1.0014
7b	Jurisdictional Cost	¢/KWH	2.0474	2.0721	2.0747	2.0803	2.0370	2.0994	2.0693
8	Fuel Base	¢/KWH	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	Fuel Adjustment Factor	¢/KWH	2.0474	2.0721	2.0747	2.0803	2.0370	2.0994	2.0693
10	True-Up *	¢/KWH	0.0765	0.0927	0.0691	0.0652	0.0802	0.0757	0.0744
11	Total (7b+10)	¢/KWH	2.1239	2.1548	2.1438	2.1455	2.1172	2.1751	2.1437
12	Revenue Tax		1.01609	1.01609	1.01609	1.01609	1.01609	1.01609	1.01609
13	FCA Adjusted for Revenue Taxes	¢/KWH	2.1581	2.1895	2.1783	2.1800	2.1513	2.2101	2.1782
14	GPIF* (¢ / KWH)		(0.0023)	(0.0025)	(0.0021)	(0.0020)	(0.0024)	(0.0023)	(0.0023)
15	Special Contract Recovery Cost*	¢/KWH	0.0033	0.0036	0.0030	0.0028	0.0035	0.0033	0.0033
16	FCA Factor Adjusted for GPIF	¢/KWH	2.1591	2.1906	2.1792	2.1808	2.1524	2.2111	2.1792
17	FCA Factor Rounded to .001	¢/KWH	2.159	2.191	2.179	2.181	2.152	2.211	2.179

* CALCULATIONS BASED ON JURISDICTIONAL KWH SALES

SCHEDULE E-3

GULF POWER COMPANY

GENERATING SYSTEM COMPARATIVE DATA
BY FUEL TYPE
ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FUEL COST - NET GEN. ($)	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1	HEAVY OIL	0	0	0	0	0	0	0
2	LIGHTER OIL B.L.	46,541	46,536	46,531	46,409	46,336	44,988	277,341
3	COAL	17,452,188	17,450,140	18,796,727	20,333,885	16,915,169	19,944,948	110,895,057
4	GAS	199	52	0	3,972	1,214	480	5,917
4a	GAS (B.L.)	54,649	54,649	54,649	55,825	55,825	44,957	320,554
6	OTHER - C.T.	0	0	0	1,005	198	8	1,211
7	TOTAL ($)	17,553,577	17,551,377	18,899,907	20,441,096	17,018,742	20,035,381	111,500,080
	SYSTEM NET GEN. (MWH)							
8	HEAVY OIL	0	0	0	0	0	0	0
9	LIGHTER OIL	0	0	0	0	0	0	0
10	COAL + B.L.	924,470	930,610	1,001,330	1,081,530	911,040	1,058,310	5,907,290
11	GAS	0	0	0	100	30	10	140
13	OTHER - C.T.	0	0	0	20	0	0	20
14	TOTAL (MWH)	924,470	930,610	1,001,330	1,081,650	911,070	1,058,320	5,907,450
	UNITS OF FUEL BURNED							
15	HEAVY OIL (BBL)	0	0	0	0	0	0	0
16	LIGHTER OIL (BBL)	1,940	1,939	1,939	1,939	1,939	1,884	11,580
17	COAL (TON)	421,600	434,415	468,803	510,481	427,244	499,452	2,761,995
18	GAS (MCF)	20,072	20,018	19,999	21,422	20,434	18,650	120,595
20	OTHER - C.T. (BBL)	0	0	0	42	8	0	50
	BTU'S BURNED (MMBTU)							
21	HEAVY OIL	0	0	0	0	0	0	0
22	LIGHTER OIL	0	0	0	0	0	0	0
23	COAL + B.L.	9,392,433	9,521,921	10,218,843	11,188,610	9,309,617	10,861,713	60,493,137
24	GAS	73	19	0	1,423	435	197	2,147
26	OTHER - C.T.	0	0	0	244	48	2	294
27	TOTAL (MMBTU)	9,392,506	9,521,940	10,218,843	11,190,277	9,310,100	10,861,912	60,495,578
	GENERATION MIX (% MWH)							
28	HEAVY OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	LIGHTER OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	COAL + B.L.	100.00	100.00	100.00	99.99	100.00	100.00	100.00
31	GAS	0.00	0.00	0.00	0.01	0.00	0.00	0.00
33	OTHER - C.T.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	TOTAL (% MWH)	100.00	100.00	100.00	100.00	100.00	100.00	100.00
	FUEL COST ($) / UNIT							
35	HEAVY OIL ($/BBL)	NA	NA	NA	NA	NA	NA	NA
36	LIGHTER OIL B.L.($/BBL)	23.99	24.00	24.00	23.93	23.90	23.88	23.95
37	COAL ($/TON)	41.40	40.17	40.10	39.83	39.59	39.93	40.15
38	GAS + B.L. ($/MCF)	2.73	2.73	2.73	2.79	2.79	2.44	2.71
40	OTHER - C.T. ($/BBL)	NA	NA	NA	23.93	24.75	NA	24.22
	FUEL COST ($) / MMBTU							
41	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
42	LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA
43	COAL + B.L.	1.87	1.84	1.85	1.83	1.83	1.84	1.84
44	GAS	2.73	2.74	NA	2.79	2.79	2.44	2.76
46	OTHER - C.T.	NA	NA	NA	4.12	4.13	4.00	4.12
47	TOTAL ($/MMBTU)	1.87	1.84	1.85	1.83	1.83	1.84	1.84
	BTU BURNED / KWH							
48	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
49	LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA
50	COAL + B.L.	10,160	10,232	10,205	10,345	10,219	10,263	10,240
51	GAS	NA	NA	NA	14,230	14,500	19,700	15,336
53	OTHER - C.T.	NA	NA	NA	12,200	NA	NA	14,700
54	TOTAL (BTU/KWH)	10,160	10,232	10,205	10,346	10,219	10,263	10,241
	FUEL COST (¢ / KWH)							
55	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
56	LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA
57	COAL + B.L.	1.90	1.89	1.89	1.89	1.87	1.89	1.89
58	GAS	NA	NA	NA	3.97	4.05	4.80	4.23
60	OTHER - C.T.	NA	NA	NA	5.03	NA	NA	6.06
61	TOTAL (¢ / KWH)	1.90	1.89	1.89	1.89	1.87	1.89	1.89

SCHEDULE E-4

GULF POWER COMPANY

ELECTRIC ENERGY ACCOUNT

ESTIMATED FOR THE PERIOD:
OCTOBER 1994 - MARCH 1995

	(MWH)	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
1	System Net Generation	924,470	930,610	1,001,330	1,081,650	911,070	1,058,320	5,907,450
2	Power Sold	(280,418)	(330,879)	(293,530)	(313,367)	(307,732)	(393,737)	(1,919,683)
3	Inadvertant Interchange Delivered	0	0	0	0	0	0	0
4	Purchased Power	0	0	0	0	0	0	0
5	Economy Purchases	21,590	15,230	33,330	17,590	30,040	7,370	125,150
6	Inadvertant Interchange Received	0	0	0	0	0	0	0
7	Net Energy For Load	665,642	614,961	741,130	785,853	633,378	671,953	4,112,917
8	Territorial Sales	629,330	583,098	695,789	736,416	600,471	635,480	3,880,584
9	Company Use	1,509	1,668	1,828	1,471	1,625	1,818	9,919
10	T & D Losses (Estimated)	34,803	30,195	43,513	47,966	31,282	34,655	222,414
11	Unaccounted For Energy (Estimated)	0	0	0	0	0	0	0
13	% Company Use to Net Energy Load	0.23	0.27	0.25	0.19	0.26	0.27	0.24
14	% T & D Losses to Net Energy Load	5.23	4.91	5.87	6.10	4.94	5.16	5.41
15	% Unaccounted Energy to NEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	($000)							
16	Fuel Cost Of System Net Generation	17,554	17,551	18,900	20,441	17,019	20,035	111,500
16a	Fuel Related RD&D Cost	0	0	0	0	0	0	0
17	Fuel Cost Of Power Sold	(5,106)	(5,786)	(5,087)	(5,465)	(5,354)	(6,854)	(33,652)
18	Fuel Cost Of Purchased Power	0	0	0	0	0	0	0
18a	Demand & Nonfuel Cost Pur. Power	0	0	0	0	0	0	0
19	Energy Cost Of Economy Purchases	419	300	602	322	550	142	2,335
20	Total Fuel & Net Power Transactions	12,867	12,065	14,415	15,298	12,215	13,323	80,183
	(¢ / KWH)							
21	Fuel Cost Of System Net Generation	1.90	1.89	1.89	1.89	1.87	1.89	1.89
21a	Fuel Related RD&D Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	Fuel Cost Of Power Sold	(1.82)	(1.75)	(1.73)	(1.74)	(1.74)	(1.74)	(1.75)
23	Fuel Cost Of Purchased Power	NA	NA	NA	NA	NA	NA	NA
23a	Demand & Nonfuel Cost Pur.Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	Energy Cost Of Economy Purchases	1.94	1.97	1.81	1.83	1.83	1.93	1.87
25	Total Fuel & Net Power Transactions	1.93	1.96	1.95	1.95	1.93	1.98	1.95

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
OCTOBER 1994

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	0	0.0	100.0	NA	NA	Gas	21	1,000	21	57	NA	2.71
2	1							Oil						
3	Crist 2	25.0	0	0.0	100.0	NA	NA	Gas	22	1,000	22	60	NA	2.73
4	2							Oil						
5	Crist 3	33.0	0	0.0	100.0	NA	NA	Gas	30	1,000	30	82	NA	2.73
6	3							Oil						
7	Crist 4	84.0	46,510	74.4	96.0	77.5	10,774	Coal	20,727	12,088	501,096	1,018,538	2.19	49.14
8	4							Gas						
9	Crist 5	81.0	31,930	53.0	97.3	54.5	10,954	Coal	14,467	12,088	349,754	710,885	2.23	49.14
10	5							Gas						
11	Crist 6	317.0	159,950	67.8	84.4	80.4	10,084	Coal	66,716	12,088	1,613,006	3,278,486	2.05	49.14
12	6							Gas						
13	Crist 7	504.0	119,660	31.9	37.6	84.9	10,116	Coal	50,068	12,088	1,210,444	2,460,339	2.06	49.14
14	7							Gas						
15	Scherer 3 (2)	208.0	124,890	80.7	95.6	84.4	9,785	Coal	64,329	9,498	1,222,014	2,107,424	1.69	32.76
16	Scholz 1	47.0	70	0.2	71.0	0.3	11,314	Coal	34	11,632	792	1,303	1.86	38.32
17	Scholz 2	47.0	70	0.2	90.3	0.2	11,643	Coal	35	11,632	815	1,305	1.86	37.29
18	Smith 1	161.0	116,180	97.0	97.4	99.6	10,051	Coal	50,184	11,635	1,167,761	1,603,374	1.38	31.95
19	Smith 2	191.0	66,070	46.5	46.6	99.8	10,216	Coal	29,007	11,635	674,993	926,778	1.40	31.95
20	Smith A (CT)	35.2	0	0.0	100.0	0.0	NA	Oil	0	0	0	0	NA	NA
21	Daniel 1 (1)	255.0	123,660	65.2	94.9	68.7	10,256	Coal	60,999	10,396	1,268,291	2,586,346	2.09	42.40
22	Daniel 2 (1)	255.0	135,480	71.4	97.0	73.6	9,981	Coal	65,034	10,396	1,352,198	2,757,410	2.04	42.40
23	Gas,BL							Gas	19,999		19,999	54,649	NA	2.73
24	Ltr. Oil							Oil	1,940		11,270	46,541	NA	23.99
25		2,266.2	924,470	54.8	76.9	71.3	10,160				9,392,506	17,553,577	1.90	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
NOVEMBER 1994

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	0	0.0	100.0	NA	NA	Gas	5	1,000	5	14	NA	2.80
2	1							Oil						
3	Crist 2	25.0	0	0.0	100.0	NA	NA	Gas	6	1,000	6	16	NA	2.67
4	2							Oil						
5	Crist 3	33.0	0	0.0	100.0	NA	NA	Gas	8	1,000	8	22	NA	2.75
6	3							Oil						
7	Crist 4	84.0	18,480	30.6	58.3	52.4	10,803	Coal	8,243	12,110	199,645	417,833	2.26	50.69
8	4							Gas						
9	Crist 5	81.0	2,340	4.0	99.7	4.0	11,013	Coal	1,064	12,110	25,770	53,935	2.30	50.69
10	5							Gas						
11	Crist 6	317.0	87,510	38.3	52.5	73.0	10,386	Coal	37,526	12,110	908,880	1,902,174	2.17	50.69
12	6							Gas						
13	Crist 7	504.0	215,030	59.3	78.9	75.1	10,440	Coal	92,685	12,110	2,244,895	4,698,225	2.18	50.69
14	7							Gas						
15	Scherer 3 (2)	208.0	112,610	75.2	95.6	78.7	9,817	Coal	58,494	9,449	1,105,472	1,896,382	1.68	32.42
16	Scholz 1	47.0	10	0.0	100.0	0.0	11,200	Coal	5	11,632	112	189	1.89	37.80
17	Scholz 2	47.0	10	0.0	80.0	0.0	6,700	Coal	3	11,632	67	113	1.13	37.67
18	Smith 1	161.0	91,900	79.3	81.3	97.5	10,161	Coal	40,092	11,646	933,823	1,314,623	1.43	32.79
19	Smith 2	191.0	126,820	92.2	97.9	94.2	10,223	Coal	55,664	11,646	1,296,458	1,825,216	1.44	32.79
20	Smith A (CT)	35.2	0	0.0	100.0	0.0	NA	Oil	0	0	0	0	NA	NA
21	Daniel 1 (1)	255.0	133,340	72.6	94.3	77.0	10,207	Coal	68,961	9,868	1,361,014	2,619,148	1.96	37.98
22	Daniel 2 (1)	255.0	142,560	77.6	97.1	80.0	9,922	Coal	71,678	9,868	1,414,516	2,722,302	1.91	37.98
23	Gas,BL							Gas	19,999		19,999	54,649	NA	2.73
24	Ltr. Oil							Oil	1,939		11,270	46,536	NA	24.00
25		2,266.2	930,610	57.0	83.8	68.0	10,232				9,521,940	17,551,377	1.89	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
DECEMBER 1994

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned MMBTU	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	0	0.0	100.0	0.0	NA	Gas	0	1,000	0	0	NA	NA
2	1							Oil						
3	Crist 2	25.0	0	0.0	100.0	0.0	NA	Gas	0	1,000	0	0	NA	NA
4	2							Oil						
5	Crist 3	33.0	0	0.0	100.0	0.0	NA	Gas	0	1,000	0	0	NA	NA
6	3							Oil						
7	Crist 4	84.0	27,400	43.8	84.5	51.9	10,815	Coal	12,224	12,121	296,334	625,275	2.28	51.15
8	4							Gas						
9	Crist 5	81.0	27,570	45.7	97.3	47.0	11,106	Coal	12,631	12,121	306,201	646,083	2.34	51.15
10	5							Gas						
11	Crist 6	317.0	150,930	64.0	84.4	75.8	10,337	Coal	64,356	12,121	1,560,118	3,291,807	2.18	51.15
12	6							Gas						
13	Crist 7	504.0	187,980	50.1	63.6	78.8	10,189	Coal	79,007	12,121	1,915,353	4,041,186	2.15	51.15
14	7							Gas						
15	Scherer 3 (2)	208.0	121,540	78.5	95.6	82.2	9,797	Coal	63,253	9,413	1,190,780	2,034,851	1.67	32.17
16	Scholz 1	47.0	0	0.0	100.0	0.0	NA	Coal	2	11,630	47	91	NA	45.50
17	Scholz 2	47.0	0	0.0	100.0	0.0	NA	Coal	2	11,630	46	60	NA	30.00
18	Smith 1	161.0	72,500	60.5	62.1	97.5	10,172	Coal	31,725	11,623	737,479	1,015,506	1.40	32.01
19	Smith 2	191.0	130,010	91.5	97.8	93.5	10,224	Coal	57,180	11,623	1,329,169	1,830,343	1.41	32.01
20	Smith A (CT)	35.2	0	0.0	100.0	0.0	NA	Oil	0	0	0	0	NA	NA
21	Daniel 1 (1)	255.0	137,730	72.6	94.9	76.5	10,206	Coal	73,150	9,608	1,405,650	2,618,749	1.90	35.80
22	Daniel 2 (1)	255.0	145,670	76.8	96.4	79.6	9,929	Coal	75,273	9,608	1,446,397	2,694,776	1.85	35.80
23	Gas,BL							Gas	19,999		19,999	54,649	NA	2.73
24	Ltr. Oil							Oil	1,939		11,270	46,531	NA	24.00
25		2,266.2	1,001,330	59.4	84.8	70.0	10,205				10,218,843	18,899,907	1.89	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
JANUARY 1995

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	30	0.2	100.0	0.2	13,767	Gas	413	1,000	413	1,153	3.84	2.79
2	1							Oil						
3	Crist 2	25.0	30	0.2	100.0	0.2	14,700	Gas	441	1,000	441	1,231	4.10	2.79
4	2							Oil						
5	Crist 3	33.0	40	0.2	100.0	0.2	14,225	Gas	569	1,000	569	1,588	3.97	2.79
6	3							Oil						
7	Crist 4	84.0	46,450	74.3	96.0	77.4	10,754	Coal	20,602	12,123	499,516	1,047,220	2.25	50.83
8	4							Gas						
9	Crist 5	81.0	43,940	72.9	96.0	76.0	11,001	Coal	19,936	12,123	483,368	1,013,346	2.31	50.83
10	5							Gas						
11	Crist 6	317.0	138,760	58.8	93.4	63.0	10,770	Coal	61,636	12,123	1,494,426	3,132,942	2.26	50.83
12	6							Gas						
13	Crist 7	504.0	202,290	53.9	78.8	68.5	10,499	Coal	87,597	12,123	2,123,866	4,452,603	2.20	50.83
14	7							Gas						
15	Scherer 3 (2)	208.0	132,280	85.5	95.6	89.4	9,762	Coal	68,727	9,394	1,291,265	2,206,810	1.67	32.11
16	Scholz 1	47.0	9,940	28.4	98.8	28.8	11,752	Coal	5,027	11,618	116,814	190,338	1.91	37.86
17	Scholz 2	47.0	9,920	28.4	98.8	28.7	11,935	Coal	5,095	11,618	118,395	192,881	1.94	37.86
18	Smith 1	161.0	107,580	89.8	91.1	98.6	10,153	Coal	47,036	11,611	1,092,254	1,497,152	1.39	31.83
19	Smith 2	191.0	130,910	92.1	94.8	97.2	10,217	Coal	57,599	11,611	1,337,529	1,833,380	1.40	31.83
20	Smith A (CT)	35.2	20	0.1	100.0	0.1	12,200	Oil	42	137,967	244	1,005	5.03	23.93
21	Daniel 1 (1)	255.0	107,900	56.9	70.4	80.8	10,185	Coal	58,006	9,473	1,098,982	2,015,110	1.87	34.74
22	Daniel 2 (1)	255.0	151,560	79.9	97.0	82.4	9,903	Coal	79,220	9,473	1,500,926	2,752,103	1.82	34.74
23	Gas, BL							Gas	19,999		19,999	55,825	NA	2.79
24	Ltr. Oil							Oil	1,939		11,270	46,409	NA	23.93
25		2,266.2	1,081,650	64.2	88.9	72.2	10,346				11,190,277	20,441,096	1.89	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
FEBRUARY 1995

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	10	0.1	85.7	0.1	13,100	Gas	131	1,000	131	366	3.66	2.79
2	1							Oil						
3	Crist 2	25.0	10	0.1	100.0	0.1	15,200	Gas	152	1,000	152	424	4.24	2.79
4	2							Oil						
5	Crist 3	33.0	10	0.0	67.9	0.1	15,200	Gas	152	1,000	152	424	4.24	2.79
6	3							Oil						
7	Crist 4	84.0	18,430	32.6	41.1	79.4	10,741	Coal	8,157	12,134	197,954	423,815	2.30	51.96
8	4							Gas						
9	Crist 5	81.0	4,330	8.0	10.3	77.2	10,991	Coal	1,961	12,134	47,590	101,903	2.35	51.96
10	5							Gas						
11	Crist 6	317.0	129,300	60.7	93.5	64.9	10,516	Coal	56,030	12,134	1,359,736	2,911,341	2.25	51.96
12	6							Gas						
13	Crist 7	504.0	190,240	56.2	78.9	71.2	10,335	Coal	81,016	12,134	1,966,037	4,209,633	2.21	51.96
14	7							Gas						
15	Scherer 3 (2)	208.0	118,660	84.9	95.5	88.9	9,763	Coal	61,782	9,375	1,158,450	1,978,859	1.67	32.03
16	Scholz 1	47.0	420	1.3	100.0	1.3	11,450	Coal	207	11,617	4,809	7,845	1.87	37.90
17	Scholz 2	47.0	350	1.1	100.0	1.1	11,617	Coal	175	11,617	4,066	6,621	1.89	37.83
18	Smith 1	161.0	104,360	96.5	97.5	98.9	10,150	Coal	45,613	11,611	1,059,225	1,459,148	1.40	31.99
19	Smith 2	191.0	122,740	95.6	97.9	97.7	10,217	Coal	54,001	11,611	1,254,026	1,727,504	1.41	31.99
20	Smith A (CT)	35.2	0	0.0	100.0	0.0	NA	Oil	8	137,968	48	198	NA	24.75
21	Daniel 1 (1)	255.0	94,460	55.1	67.9	81.2	10,182	Coal	51,104	9,410	961,777	1,766,129	1.87	34.56
22	Daniel 2 (1)	255.0	127,750	74.6	90.2	82.7	9,900	Coal	67,198	9,410	1,264,678	2,322,371	1.82	34.56
23	Gas,BL							Gas	19,999		19,999	55,825	NA	2.79
24	Ltr. Oil							Oil	1,939		11,270	46,336		23.90
25		2,266.2	911,070	59.8	82.9	72.2	10,219				9,310,100	17,018,742	1.87	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE MONTH OF :
MARCH 1995

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	0	0.0	0.0	NA	NA	Gas	0	1,000	0	0	NA	NA
2	1							Oil						
3	Crist 2	25.0	0	0.0	9.7	0.0	NA	Gas	14	1,000	14	34	NA	2.43
4	2							Oil						
5	Crist 3	33.0	10	0.0	100.0	0.0	18,300	Gas	183	1,000	183	446	4.46	2.44
6	3							Oil						
7	Crist 4	84.0	49,320	78.9	96.0	82.2	10,718	Coal	21,786	12,132	528,616	1,123,310	2.28	51.56
8	4							Gas						
9	Crist 5	81.0	0	0.0	0.0	NA	NA	Coal	0	12,132	0	0	NA	NA
10	5							Gas						
11	Crist 6	317.0	154,850	65.7	93.4	70.3	10,421	Coal	66,508	12,132	1,613,750	3,429,143	2.21	51.56
12	6							Gas						
13	Crist 7	504.0	225,780	60.2	78.8	76.4	10,232	Coal	95,206	12,132	2,310,255	4,908,859	2.17	51.56
14	7							Gas						
15	Scherer 3 (2)	208.0	131,360	84.9	95.6	88.8	9,765	Coal	67,261	9,535	1,282,731	2,217,606	1.69	32.97
16	Scholz 1	47.0	860	2.5	100.0	2.5	11,491	Coal	425	11,616	9,882	16,112	1.87	37.91
17	Scholz 2	47.0	750	2.1	100.0	2.1	11,585	Coal	374	11,616	8,689	14,154	1.89	37.84
18	Smith 1	161.0	114,730	95.8	97.4	98.3	10,155	Coal	50,195	11,606	1,165,085	1,597,202	1.39	31.82
19	Smith 2	191.0	104,340	73.4	75.8	96.9	10,332	Coal	46,447	11,606	1,078,088	1,477,946	1.42	31.82
20	Smith A (CT)	35.2	0	0.0	100.0	0.0	NA	Oil	0	137,968	2	8	NA	NA
21	Daniel 1 (1)	255.0	135,320	71.3	88.8	80.3	10,630	Coal	76,736	9,373	1,438,493	2,618,211	1.93	34.12
22	Daniel 2 (1)	255.0	141,000	74.3	90.9	81.8	9,906	Coal	74,514	9,373	1,396,722	2,542,405	1.80	34.12
23	Gas,BL							Gas	18,453		18,453	44,957	NA	2.44
24	Ltr. Oil							Oil	1,884		10,949	44,988	NA	23.88
25		2,266.2	1,058,320	62.8	83.7	75.0	10,263				10,861,912	20,035,381	1.89	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-5

GULF POWER COMPANY

SYSTEM NET GENERATION AND FUEL COST

FOR THE PERIOD :
OCTOBER 1994 - MARCH 1995

Lin	(a) Plant/Unit	(b) Net Cap. (MW)	(c) Net Gen. (MWH)	(d) Cap. Factor (%)	(e) Equiv. Avail. Factor (%)	(f) Net Output Factor (%)	(g) Avg. Net Heat Rate (BTU/KWH)	(h) Fuel Type	(i) Fuel Burned (Units) Tons/MCF/Bbl	(j) Fuel Heat Value (BTU/Unit)	(k) Fuel Burned (MMBTU)	(l) As Burned Fuel Cost ($)	(m) Fuel Cost/ KWH (¢/KWH)	(n) Fuel Cost/ Unit ($/Unit)
1	Crist 1	23.0	40	0.0	80.8	0.0	14,250	Gas	570	1,000	570	1,590	3.98	2.79
2	1							Oil						
3	Crist 2	25.0	40	0.0	84.6	0.0	15,875	Gas	635	1,000	635	1,765	4.41	2.78
4	2							Oil						
5	Crist 3	33.0	60	0.0	95.1	0.0	15,700	Gas	942	1,000	942	2,562	4.27	2.72
6	3							Oil						
7	Crist 4	84.0	206,590	56.3	79.4	70.9	10,761	Coal	91,739	12,117	2,223,161	4,655,991	2.25	50.75
8	4							Gas						
9	Crist 5	81.0	110,110	31.1	67.5	46.1	11,013	Coal	50,059	12,113	1,212,683	2,526,152	2.29	50.46
10	5							Gas						
11	Crist 6	317.0	821,300	59.3	83.6	71.0	10,410	Coal	352,772	12,118	8,549,916	17,945,893	2.19	50.87
12	6							Gas						
13	Crist 7	504.0	1,140,980	51.8	69.2	74.9	10,316	Coal	485,579	12,120	11,770,850	24,770,845	2.17	51.01
14	7							Gas						
15	Scherer 3 (2)	208.0	741,340	81.6	95.6	85.4	9,781	Coal	383,846	9,445	7,250,712	12,441,932	1.68	32.41
16	Scholz 1	47.0	11,300	5.5	94.9	5.8	11,722	Coal	5,700	11,619	132,456	215,878	1.91	37.87
17	Scholz 2	47.0	11,100	5.4	94.9	5.7	11,899	Coal	5,684	11,618	132,078	215,134	1.94	37.85
18	Smith 1	161.0	607,250	86.3	87.7	98.5	10,137	Coal	264,845	11,621	6,155,627	8,487,005	1.40	32.05
19	Smith 2	191.0	680,890	81.6	84.8	96.2	10,237	Coal	299,898	11,621	6,970,263	9,621,167	1.41	32.08
20	Smith A (CT)	35.2	20	0.0	100.0	0.0	14,697	Oil	50	139,050	294	1,211	6.06	24.22
21	Daniel 1 (1)	255.0	732,410	65.8	85.4	77.0	10,287	Coal	388,956	9,685	7,534,207	14,223,693	1.94	36.57
22	Daniel 2 (1)	255.0	844,020	75.8	94.8	79.9	9,923	Coal	432,917	9,673	8,375,437	15,791,367	1.87	36.48
23	Gas,BL							Gas	118,448		118,448	320,554	NA	2.71
24	Ltr. Oil							Oil	11,580		67,299	277,341	NA	23.95
25		2,266.2	5,907,450	59.7	83.5	71.5	10,241				60,495,578	111,500,080	1.89	

Notes:
(1) Represents Gulf's 50% Ownership
(2) Represents Gulf's 25% Ownership

SCHEDULE E-6

GULF POWER COMPANY

SYSTEM GENERATED FUEL COST
INVENTORY ANALYSIS

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE		(1) OCTOBER	(2) NOVEMBER	(3) DECEMBER	(4) JANUARY	(5) FEBRUARY	(6) MARCH	(7) TOTAL
	HEAVY OIL							
	PURCHASES:							
1	UNITS (BBL)	0	0	0	0	0	0	0
2	AMOUNT ($)	0	0	0	0	0	0	0
3	UNIT COST ($/BBL)	NA	NA	NA	NA	NA	NA	NA
	BURNED:							
4	UNITS (BBL)	0	0	0	0	0	0	0
5	AMOUNT ($)	0	0	0	0	0	0	0
6	UNIT COST ($/BBL)	NA	NA	NA	NA	NA	NA	NA
	ENDING INVENTORY:							
7	UNITS (BBL)	31,043	31,043	31,043	31,043	31,043	31,043	
8	AMOUNT ($)	422,301	422,301	422,301	422,301	422,301	422,301	
9	UNIT COST ($/BBL)	13.60	13.60	13.60	13.60	13.60	13.60	
	LIGHT OIL *INCLUDES CT OIL PURCHASES & INVENTORY (LINES 31 - 33 FOR C.T. OIL BURNED)							
	PURCHASES:							
10	UNITS (BBL)	1,940	1,939	1,939	1,981	1,948	1,884	11,631
11	AMOUNT ($)	46,535	46,527	46,527	47,139	46,339	44,840	277,907
12	UNIT COST ($/BBL)	23.99	24.00	24.00	23.80	23.79	23.80	23.89
	BURNED:							
13	UNITS (BBL)	1,940	1,939	1,939	1,939	1,939	1,884	11,580
14	AMOUNT ($)	46,541	46,536	46,531	46,409	46,336	44,988	277,341
15	UNIT COST ($/BBL)	23.99	24.00	24.00	23.93	23.90	23.88	23.95
	ENDING INVENTORY:							
16	UNITS (BBL)	9,599	9,599	9,599	9,599	9,599	9,598	
17	AMOUNT ($)	230,370	230,361	230,357	230,082	229,887	229,731	
18	UNIT COST ($/BBL)	24.00	24.00	24.00	23.97	23.95	23.94	
	COAL							
	PURCHASES:							
19	UNITS (TONS)	436,400	449,783	473,771	519,587	446,713	488,417	2,814,671
20	AMOUNT ($)	17,670,581	18,031,316	18,821,869	20,524,260	18,119,719	19,598,341	112,766,086
21	UNIT COST ($/TON)	40.49	40.09	39.73	39.50	40.56	40.13	40.06
	BURNED:							
22	UNITS (TONS)	421,600	434,415	468,803	510,481	427,244	499,452	2,761,995
23	AMOUNT ($)	17,452,188	17,450,140	18,798,727	20,333,885	16,915,169	19,944,948	110,895,057
24	UNIT COST ($/TON)	41.40	40.17	40.10	39.83	39.59	39.93	40.15
	ENDING INVENTORY:							
25	UNITS (TONS)	730,160	745,528	750,496	759,602	779,071	768,036	
26	AMOUNT ($)	30,642,866	31,224,042	31,247,184	31,437,559	32,642,109	32,295,502	
27	UNIT COST ($/TON)	41.97	41.88	41.64	41.39	41.90	42.05	
	GAS							
	BURNED:							
28	UNITS (MCF)	20,072	20,018	19,999	21,422	20,434	18,650	120,595
29	AMOUNT ($)	54,848	54,701	54,649	59,797	57,039	45,437	326,471
30	UNIT COST ($/MCF)	2.73	2.73	2.73	2.79	2.79	2.44	2.71
	OTHER - C.T. OIL*							
	BURNED:							
31	UNITS (BBL)	0	0	0	42	8	0	50
32	AMOUNT ($)	0	0	0	1,005	198	8	1,211
33	UNIT COST ($/BBL)	NA	NA	NA	23.93	24.75	NA	24.22

SCHEDULE E-7
PAGE 1 OF 2

GULF POWER COMPANY

POWER SOLD

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION	(1) TOTAL KWH SOLD	(2) KWH WHEELED FROM OTHER SYSTEMS	(3) FUEL COST ¢ / KWH	(4) TOTAL COST ¢ / KWH	(5) (1) x (3) TOTAL $ FOR FUEL ADJST.
	OCTOBER					
1	SOUTHERN CO. INTERCHANGE	164,718,000	0	1.82	2.05	3,002,000
2	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
3	NON-ASSOC. SCHEDULE E	420,000	420,000	1.90	1.90	8,000
4	NON-ASSOC. SCHEDULE E	3,020,000	0	1.66	1.95	50,000
5	UNIT POWER SALES	108,430,000	0	1.82	1.85	1,971,000
6	ECONOMY SALES	3,830,000	0	1.72	2.04	66,000
7	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	8,800
8	SEPA	0	0	NA	NA	0
9	TOTAL ESTIMATED SALES	280,418,000	420,000	1.82	1.98	5,105,800
	NOVEMBER					
10	SOUTHERN CO. INTERCHANGE	218,349,000	0	1.72	1.93	3,751,000
11	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
12	NON-ASSOC. SCHEDULE E	120,000	120,000	1.67	1.67	2,000
13	NON-ASSOC. SCHEDULE E	3,210,000	0	1.65	1.96	53,000
14	UNIT POWER SALES	105,500,000	0	1.81	1.85	1,908,000
15	ECONOMY SALES	3,700,000	0	1.70	2.00	63,000
16	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	8,800
17	SEPA	0	0	NA	NA	0
18	TOTAL ESTIMATED SALES	330,879,000	120,000	1.75	1.91	5,785,800
	DECEMBER					
19	SOUTHERN CO. INTERCHANGE	143,130,000	0	1.69	1.95	2,416,000
20	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
21	NON-ASSOC. SCHEDULE E	440,000	440,000	1.82	1.82	8,000
22	NON-ASSOC. SCHEDULE E	3,660,000	0	1.58	1.91	58,000
23	UNIT POWER SALES	140,800,000	0	1.78	1.83	2,501,000
24	ECONOMY SALES	5,500,000	0	1.65	1.95	91,000
25	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	12,800
26	SEPA	0	0	NA	NA	0
27	TOTAL ESTIMATED SALES	293,530,000	440,000	1.73	1.90	5,086,800
	JANUARY					
28	SOUTHERN CO. INTERCHANGE	173,757,000	0	1.72	1.96	2,984,000
29	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
30	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
31	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
32	UNIT POWER SALES	134,110,000	0	1.77	1.84	2,371,000
33	ECONOMY SALES	5,520,000	0	1.74	2.01	96,000
34	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	13,600
35	SEPA	0	0	NA	NA	0
36	TOTAL ESTIMATED SALES	313,387,000	0	1.74	1.92	5,464,600

SCHEDULE E-7
PAGE 2 OF 2

GULF POWER COMPANY

POWER SOLD

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION	(1) TOTAL KWH SOLD	(2) KWH WHEELED FROM OTHER SYSTEMS	(3) FUEL COST ¢ / KWH	(4) TOTAL COST ¢ / KWH	(5) (1) x (3) TOTAL $ FOR FUEL ADJST.
	FEBRUARY					
37	SOUTHERN CO. INTERCHANGE	187,132,000	0	1.71	1.95	3,204,000
38	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
39	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
40	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
41	UNIT POWER SALES	115,610,000	0	1.77	1.83	2,050,000
42	ECONOMY SALES	4,990,000	0	1.76	2.04	88,000
43	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	12,000
44	SEPA	0	0	NA	NA	0
45	TOTAL ESTIMATED SALES	307,732,000	0	1.74	1.91	5,354,000
	MARCH					
46	SOUTHERN CO. INTERCHANGE	295,397,000	0	1.71	1.96	5,059,000
47	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
48	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
49	NON-ASSOC. SCHEDULE E	0	0	NA	NA	0
50	UNIT POWER SALES	94,500,000	0	1.82	1.88	1,717,000
51	ECONOMY SALES	3,840,000	0	1.80	2.11	69,000
52	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	9,600
53	SEPA	0	0	NA	NA	0
54	TOTAL ESTIMATED SALES	393,737,000	0	1.74	1.94	6,854,600
	TOTAL FOR PERIOD					
55	SOUTHERN CO. INTERCHANGE	1,182,483,000	0	1.73	1.96	20,416,000
56	SOUTHERN CO. FOR SCHEDULE E	0	0	NA	NA	0
57	NON-ASSOC. SCHEDULE E	980,000	980,000	1.84	1.84	18,000
58	NON-ASSOC. SCHEDULE E	9,890,000	0	1.63	1.64	161,000
59	UNIT POWER SALES	698,950,000	0	1.79	1.85	12,518,000
60	ECONOMY SALES	27,380,000	0	1.73	2.02	473,000
61	ECON. SALES MARKUP CR. (80%)	0	0	NA	NA	65,000
62	SEPA	0	0	NA	NA	0
63	TOTAL ESTIMATED SALES	1,919,683,000	980,000	1.75	1.93	33,651,600

SCHEDULE E-7a GULF POWER COMPANY

Economy Energy Sales and Profits
Estimated for the Period October, 1994 - March, 1995

Month	(1) Sold To	(2) Total Sold	(3) (¢ / KWH) (a) Total Cost	(b) Sales Price	(c) Profit	(4) Profit	(5) 80% of Profit
						$	$
Oct.	Various	3,830,000	2.04	2.33	0.29	11,000	8,800
Nov.	Various	3,700,000	2.00	2.30	0.30	11,000	8,800
Dec.	Various	5,500,000	1.95	2.24	0.29	16,000	12,800
Jan.	Various	5,520,000	2.01	2.32	0.31	17,000	13,600
Feb.	Various	4,990,000	2.04	2.34	0.30	15,000	12,000
Mar.	Various	3,840,000	2.11	2.42	0.31	12,000	9,600
TOTAL						82,000	65,600

NOTE: Monthly profit amounts for fuel cost recovery (Column 5) are included in Line 2 of Schedules E1 and E2 and Line 17 on Schedule E4; and H1, Page 2 of 3.

SCHEDULE E-8

GULF POWER COMPANY

PURCHASED POWER
(EXCLUSIVE OF ECONOMY ENERGY PURCHASES)
Estimated For The Period Of:
October 1994 - March 1995

(1) MONTH	(2) PURCHASED FROM	(3) TYPE & SCHED	(4) TOTAL KWH PURCH.	(5) KWH FOR OTHER UTILITIES	(6) KWH FOR INTERRUPTIBLE	(7) KWH FOR FIRM	(8) ¢ / KWH (a) FUEL COST	(8) ¢ / KWH (b) TOTAL COST	(9) TOTAL $ FOR FUEL ADJ. (7) x (8) (a)
October	NONE								
November	NONE								
December	NONE								
January	NONE								
February	NONE								
March	NONE								
Total	NONE								

SCHEDULE E-9

GULF POWER COMPANY

ECONOMY ENERGY PURCHASES

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE		(1) TOTAL KWH PURCHASED	(2) TRANSACTION COST ¢ / KWH	(3) TOTAL $ FOR FUEL ADJUSTMENT
	OCTOBER			
1	SOUTHERN COMPANY	0	NA	0
2	SOUTHERN CO. INTERCHANGE	3,060,000	1.67	51,000
3	SOUTHERN CO. INTERCHANGE E	420,000	1.90	8,000
4	UNIT POWER SALES	18,020,000	1.99	359,000
5	ECONOMY ENERGY	30,000	3.33	1,000
6	SEPA	60,000	0.00	0
7	TOTAL ESTIMATED PURCHASES	21,590,000	1.94	$419,000
	NOVEMBER			
8	SOUTHERN COMPANY	0	NA	0
9	SOUTHERN CO. INTERCHANGE	0	NA	0
10	SOUTHERN CO. INTERCHANGE E	120,000	1.67	2,000
11	UNIT POWER SALES	15,040,000	1.98	298,000
12	ECONOMY ENERGY	0	NA	0
13	SEPA	70,000	0.00	0
14	TOTAL ESTIMATED PURCHASES	15,230,000	1.97	$300,000
	DECEMBER			
15	SOUTHERN COMPANY	0	NA	0
16	SOUTHERN CO. INTERCHANGE	11,810,000	1.67	197,000
17	SOUTHERN CO. INTERCHANGE E	440,000	1.82	8,000
18	UNIT POWER SALES	20,960,000	1.89	396,000
19	ECONOMY ENERGY	40,000	2.50	1,000
20	SEPA	80,000	0.00	0
21	TOTAL ESTIMATED PURCHASES	33,330,000	1.81	$602,000
	JANUARY			
22	SOUTHERN COMPANY	0	NA	0
23	SOUTHERN CO. INTERCHANGE	9,170,000	1.78	163,000
24	SOUTHERN CO. INTERCHANGE E	0	NA	0
25	UNIT POWER SALES	8,210,000	1.90	156,000
26	ECONOMY ENERGY	120,000	2.50	3,000
27	SEPA	90,000	0.00	0
28	TOTAL ESTIMATED PURCHASES	17,590,000	1.83	$322,000
	FEBRUARY			
29	SOUTHERN COMPANY	0	NA	0
30	SOUTHERN CO. INTERCHANGE	22,230,000	1.80	401,000
31	SOUTHERN CO. INTERCHANGE E	0	NA	0
32	UNIT POWER SALES	7,520,000	1.91	144,000
33	ECONOMY ENERGY	210,000	2.38	5,000
34	SEPA	80,000	0.00	0
35	TOTAL ESTIMATED PURCHASES	30,040,000	1.83	$550,000
	MARCH			
36	SOUTHERN COMPANY	0	NA	0
37	SOUTHERN CO. INTERCHANGE	2,730,000	1.87	51,000
38	SOUTHERN CO. INTERCHANGE E	0	NA	0
39	UNIT POWER SALES	4,440,000	2.00	89,000
40	ECONOMY ENERGY	100,000	2.00	2,000
41	SEPA	100,000	0.00	0
42	TOTAL ESTIMATED PURCHASES	7,370,000	1.93	$142,000
	TOTAL FOR PERIOD			
43	SOUTHERN COMPANY	0	NA	0
43	SOUTHERN CO. INTERCHANGE	49,000,000	1.76	863,000
44	SOUTHERN CO. INTERCHANGE E	980,000	1.84	18,000
45	UNIT POWER SALES	74,190,000	1.94	1,442,000
46	ECONOMY ENERGY	500,000	2.40	12,000
47	SEPA	480,000	0.00	0
48	TOTAL FOR PERIOD	125,150,000	1.87	$2,335,000

SCHEDULE E-10

GULF POWER COMPANY

RESIDENTIAL BILL COMPARISON

FOR MONTHLY USAGE OF 1000 KWH

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
BASE RATE REVENUES $	48.00	48.00	48.00	48.00	48.00	48.00	288.00
FUEL FACTOR (¢ / KWH)	2.159	2.191	2.179	2.181	2.152	2.211	
GROUP LOSS MULTIPLIER	1.01228	1.01228	1.01228	1.01228	1.01228	1.01228	
FUEL ADJUSTMENT REVENUES $	21.86	22.18	22.06	22.08	21.78	22.38	132.34
TOTAL REVENUES $	69.86	70.18	70.06	70.08	69.78	70.38	420.34

NOTE: Base rate revenues contain:

ECCR ¢ / KWH	0.026
PPCC ¢ / KWH	0.223
ECR ¢ / KWH	0.155

SCHEDULE E-11

GULF POWER COMPANY

KWH SALES AND CUSTOMER DATA

ESTIMATED FOR THE PERIOD OF:
OCTOBER 1994 - MARCH 1995

LINE		OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	TOTAL
	SALES (MWH)							
1	RESIDENTIAL	237,955	222,848	329,706	377,644	271,222	263,090	1,702,465
2	COMMERCIAL	196,448	180,512	183,480	182,539	162,667	180,158	1,085,804
3	INDUSTRIAL	169,826	155,646	156,053	148,916	142,645	167,201	940,287
4	STREET & HIGHWAY LIGHTING	1,392	1,396	1,399	1,401	1,402	1,404	8,394
5	OTHER SALES TO PUBLIC AUTHORITIES	0	0	0	0	0	0	0
6	INTERDEPARTMENTAL SALES	76	66	69	72	64	63	410
7	TOTAL JURISDICTIONAL SALES	605,697	560,468	670,707	710,572	578,000	611,916	3,737,360
8	SALES FOR RESALE	23,633	22,630	25,082	25,844	22,471	23,564	143,224
9	TOTAL TERRITORIAL SALES	629,330	583,098	695,789	736,416	600,471	635,480	3,880,584
	NUMBER OF CUSTOMERS							AVERAGE
10	RESIDENTIAL	279,649	279,966	280,249	280,560	281,057	281,697	280,530
11	COMMERCIAL	39,957	39,963	39,990	39,987	40,067	40,243	40,035
12	INDUSTRIAL	281	281	281	280	280	280	281
13	STREET & PUBLIC LIGHTING	73	73	73	73	73	73	73
14	OTHER SALES TO PUBLIC AUTHORITIES	0	0	0	0	0	0	0
15	INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
16	TOTAL JURISDICTIONAL SALES	319,960	320,283	320,593	320,900	321,477	322,293	320,919
17	SALES FOR RESALE	6	6	6	6	6	6	6
18	TOTAL TERRITORIAL SALES	319,966	320,289	320,599	320,906	321,483	322,299	320,925
	KWH USE PER CUSTOMER							
19	RESIDENTIAL	851	796	1,176	1,346	965	934	6,069
20	COMMERCIAL	4,916	4,517	4,588	4,565	4,060	4,477	27,121
21	INDUSTRIAL	604,363	553,900	555,349	531,843	509,446	597,146	3,346,217
22	STREET & HIGHWAY LIGHTING	19,068	19,123	19,164	19,192	19,205	19,233	114,985
23	OTHER SALES TO PUBLIC AUTHOR.	NA	NA	NA	NA	NA	NA	NA
24	INTERDEPARTMENTAL SALES	NA	NA	NA	NA	NA	NA	NA
25	TOTAL JURISDICTIONAL SALES	1,893	1,750	2,092	2,214	1,798	1,899	11,646
26	SALES FOR RESALE	3,938,833	3,771,667	4,180,333	4,307,333	3,745,167	3,927,333	23,870,667
27	TOTAL TERRITORIAL SALES	1,967	1,821	2,170	2,295	1,868	1,972	12,092

SCHEDULE E-12 GULF POWER COMPANY

ESTIMATED AS-AVAILABLE AVOIDED ENERGY COST

		TOTAL ¢ / KWH
1994	OCTOBER	1.401
	NOVEMBER	1.397
	DECEMBER	1.397
1995	JANUARY	1.397
	FEBRUARY	1.397
	MARCH	1.397
	APRIL	1.505
	MAY	1.505
	JUNE	1.505
	JULY	1.505
	AUGUST	1.505
	SEPTEMBER	1.505
	OCTOBER	1.505
	NOVEMBER	1.449
	DECEMBER	1.449
1996	JANUARY	1.449
	FEBRUARY	1.449
	MARCH	1.449
	APRIL	1.600
	MAY	1.600
	JUNE	1.600
	JULY	1.600
	AUGUST	1.600
	SEPTEMBER	1.600

SCHEDULE E-13

GULF POWER COMPANY

CONTRACT RECOVERY CALCULATION

AIR PRODUCTS CONTRACT

(CONTRACT PROVIDES FOR ANNUAL RECOVERY OF THE LESSER OF FUEL SAVINGS OR DEMAND CREDITS)
FUEL SAVINGS SUMMARY (APRIL 1993 - MARCH 1994)

MONTH	YEAR	FUEL SAVINGS	AMOUNT TO RECOVER
APRIL	1993	$28,480	
MAY	1993	37,659	
JUNE	1993	33,756	
JULY	1993	34,974	
AUGUST	1993	41,152	
SEPTEMBER	1993	7,706	
OCTOBER	1993	15,158	
NOVEMBER	1993	6,838	
DECEMBER	1993	8,256	
JANUARY	1994	8,521	
FEBRUARY	1994	7,200	
MARCH	1994	9,397	
	TOTAL:	$239,097	
DEMAND CREDITS PAID TO AIR PRODUCTS APRIL 1993 - MARCH 1994:		$346,500	

(1) HALF OF THE FUEL SAVINGS TO BE RECOVERED DURING THE PERIOD OCTOBER 1994 - MARCH 1995: $119,549

(2) THE OTHER HALF OF THE FUEL SAVINGS, $119,548, WILL BE RECOVERED DURING THE PERIOD APRIL 1995 - SEPTEMBER 1995.

TOTAL RECOVERY FROM SPECIAL CONTRACTS:		$119,549
REVENUE TAX FACTOR	X	1.01609
TOTAL RECOVERY ADJUSTED FOR REVENUE TAXES:		$121,472

GULF POWER COMPANY

GENERATING SYSTEM COMPARATIVE DATA BY FUEL TYPE
FOR THE PERIOD: OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION	YEAR 1992	1993	1994	1995	% DIFFERENCE 1992 to 1993	1993 to 1994	1994 to 1995
	FUEL COST - NET GEN. ($)							
1	HEAVY OIL	0	0	0		NA	NA	NA
2	LIGHTER OIL + B.L.	370,388	260,888	250,912	277,341	(29.56)	(3.82)	10.53
3	COAL	90,934,232	91,306,672	88,717,793	110,895,057	0.41	(2.84)	25.00
4	GAS	0	0	55,359	5,917			
4a	GAS + B.L.	265,962	222,850	241,125	320,554	(16.21)	8.20	32.94
6	OTHER - C.T.	0	0	21,370	1,211	NA	NA	(94.33)
7	TOTAL ($)	91,570,582	91,790,410	89,286,559	111,500,080	0.24	(2.73)	24.88
	SYSTEM NET GEN. (MWH)							
8	HEAVY OIL	0	0	0	0	NA	NA	NA
9	LIGHTER OIL	0	0	0	0	NA	NA	NA
10	COAL + B.L.	4,690,090	4,717,240	4,684,740	5,907,290	0.58	(0.69)	26.10
11	GAS	0	0	1,950	140	NA	NA	(92.82)
13	OTHER - C.T.	0	0	310	20	NA	NA	(93.55)
14	TOTAL (MWH)	4,690,090	4,717,240	4,687,000	5,907,450	0.58	(0.64)	26.04
	UNITS OF FUEL BURNED							
15	HEAVY OIL (BBL)	0	0	0	0	NA	NA	NA
16	LIGHTER OIL (BBL)	13,159	10,531	10,149	11,580	(19.97)	(3.63)	14.10
17	COAL (TON)	1,995,370	2,036,794	2,018,923	2,761,995	2.08	(0.88)	36.81
18	GAS (MCF)	119,528	118,564	140,066	120,595	(0.81)	18.14	(13.90)
20	OTHER - C.T. (BBL)	0	0	777	50	NA	NA	(93.56)
	BTU'S BURNED (MMBTU)							
21	HEAVY OIL	0	0	0	0	NA	NA	NA
22	LIGHTER OIL	0	0	0	0	NA	NA	NA
23	COAL + B.L.	48,540,092	48,490,518	47,683,707	60,493,137	(0.10)	(1.66)	26.86
24	GAS	0	0	28,216	2,147	NA	NA	(92.39)
26	OTHER - C.T.	0	0	4,519	294	NA	NA	(93.49)
27	TOTAL (MMBTU)	48,540,092	48,490,518	47,716,442	60,495,578	(0.10)	(1.60)	26.78
	GENERATION MIX (% MWH)							
28	HEAVY OIL	0.00	0.00	0.00	0.00	NA	NA	NA
29	LIGHTER OIL	0.00	0.00	0.00	0.00	NA	NA	NA
30	COAL + B.L.	100.00	100.00	99.95	100.00	0.00	(0.05)	0.05
31	GAS	0.00	0.00	0.04	0.00	NA	NA	(100.00)
33	OTHER - C.T.	0.00	0.00	0.01	0.00	NA	NA	(100.00)
34	TOTAL (% MWH)	100.00	100.00	100.00	100.00	0.00	0.00	0.00
	FUEL COST PER UNIT							
35	HEAVY OIL ($/BBL)	NA	NA	NA	NA	NA	NA	NA
36	LIGHTER OIL B.L. ($/BBL)	28.15	24.77	24.72	23.95	(12.01)	(0.20)	(3.11)
37	COAL ($/TON)	45.57	44.83	43.94	40.15	(1.62)	(1.99)	(8.63)
38	GAS + B.L. ($/MCF)	2.23	1.88	2.12	2.71	(15.70)	12.77	27.83
40	OTHER - C.T.	NA	NA	27.50	24.22	NA	NA	(11.93)
	FUEL COST ($) / MMBTU							
41	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
42	LIGHTER OIL	0.00	NA	NA	NA	NA	NA	NA
43	COAL + B.L.	1.89	1.89	1.87	1.84	0.00	(1.06)	(1.60)
44	GAS	NA	NA	8.55	2.76	NA	NA	(67.72)
46	OTHER - C.T.	NA	NA	4.73	4.12	NA	NA	(12.90)
47	TOTAL ($/MMBTU)	1.89	1.89	1.87	1.84	0.00	(1.06)	(1.60)
	BTU BURNED / KWH							
48	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
49	LIGHTER OIL	NA	NA	NA	NA	NA	NA	NA
50	COAL + B.L.	10,350	10,279	10,179	10,240	(0.69)	(0.97)	0.60
51	GAS	NA	NA	14,470	15,336	NA	NA	5.98
53	OTHER - C.T.	NA	NA	14,577	14,700	NA	NA	0.84
54	TOTAL (BTU/KWH)	10,350	10,279	10,181	10,241	(0.69)	(0.95)	0.59
	FUEL COST (¢) / KWH							
55	HEAVY OIL	NA	NA	NA	NA	NA	NA	NA
56	LIGHTER OIL	0.00	0.00	0.00	0.00	NA	NA	NA
57	COAL + B.L.	1.95	1.94	1.90	1.89	(0.51)	(2.06)	(0.53)
58	GAS	NA	NA	12.37	4.23	NA	NA	(65.80)
60	OTHER - C.T.	NA	NA	6.89	6.06	NA	NA	(12.05)
61	TOTAL (¢ / KWH)	1.95	1.95	1.90	1.89	0.00	(2.56)	(0.53)

GULF POWER COMPANY

ELECTRIC ENERGY ACCOUNT
FOR THE PERIOD: OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION	YEAR 1992	1993	1994	1995	% DIFFERENCE 1992 to 1993	1993 to 1994	1994 to 1995
	(MWH)							
62	SYSTEM NET GENERATION	4,690,090	4,717,240	4,687,000	5,907,450	0.58	(0.64)	26.04
63	POWER SOLD	(1,425,292)	(1,153,620)	(1,004,032)	(1,919,683)	(19.06)	(12.97)	91.20
64	INADVT. INTERCHANGE DELIVERED	0	0	0	0	NA	NA	NA
65	PURCHASED POWER	0	0	0	0	NA	NA	NA
66	ECONOMY PURCHASES	651,550	443,663	311,510	125,150	(31.91)	(29.79)	(59.82)
67	INADVERT INTERCHANGE RECEIVED	0	0	0	0	N/A	N/A	NA
68	NET ENERGY FOR LOAD	3,916,348	4,007,283	3,994,478	4,112,917	2.32	(0.32)	2.97
69	TERRITORIAL SALES	3,[illegible]	3,784,671	3,764,575	3,880,584	2.33	(0.53)	3.08
70	COMPANY USE	9,907	9,574	9,623	9,919	(3.36)	0.51	3.08
71	T & D LOSSES (ESTIMATED)	207,942	213,038	220,280	222,414	2.45	3.40	0.97
72	UNACCOUNTED FOR ENERGY (Estd)	0	0	0	0	NA	NA	NA
73								
74	% COMPANY USE TO NEL	0.25	0.24	0.24	0.24	(4.00)	0.00	0.00
75	% T & D LOSSES TO NEL	5.31	5.32	5.51	5.41	0.19	3.57	(1.81)
76	% UNACCOUNTED ENERGY TO NEL	0.00	0.00	0.00	0.00	NA	NA	NA
	($000)							
77	FUEL COST OF SYSTEM NET GEN	91,571	91,790	89,287	111,500	0.24	(2.73)	24.88
78	FUEL RELATED RD&D COST	0	0	0	0	NA	NA	NA
79	FUEL COST OF POWER SOLD	(27,278)	(20,760)	(16,560)	(33,652)	(23.89)	(20.28)	103.34
80	FUEL COST OF PURCHASED POWER	0	0	0	0	NA	NA	NA
81	DEMAND & NONFUEL COST PUR PWR	0	0	0	0	NA	NA	NA
82	ENERGY COST OF ECONOMY PURCH	10,633	8,732	5,557	2,335	(17.88)	(36.36)	(57.98)
83	TOTAL FUEL & NET POWER TRANS	74,926	79,762	78,294	80,183	6.45	(1.84)	2.41
	(CENTS/KWH)							
84	FUEL COST OF SYSTEM NET GEN	1.95	1.95	1.90	1.89	0.00	(2.56)	(0.53)
85	FUEL RELATED RD&D COST	NA	NA	NA	NA	NA	NA	NA
86	FUEL COST OF POWER SOLD	1.91	1.80	1.65	1.75	(5.76)	(8.33)	6.06
87	FUEL COST OF PURCHASED POWER	NA	NA	NA	NA	NA	NA	NA
88	DEMAND & NONFUEL COST PUR PWR	NA	NA	NA	NA	NA	NA	NA
89	ENERGY COST OF ECONOMY PURCH	1.63	1.97	1.78	1.87	20.86	(9.64)	5.06
90	TOTAL FUEL & NET POWER TRANS	1.91	1.99	1.96	1.95	4.19	(1.51)	(0.51)

GULF POWER COMPANY

KWH SALES AND CUSTOMER DATA
FOR THE PERIOD: OCTOBER 1994 - MARCH 1995

LINE	LINE DESCRIPTION	YEAR 1992	1993	1994	1995	% DIFFERENCE 1992 to 1993	1993 to 1994	1994 to 1995
	SALES (MWH)							
91	RESIDENTIAL	1,560,814	1,596,697	1,662,353	1,702,465	2.30	4.11	2.41
92	COMMERCIAL	985,962	1,007,394	1,036,050	1,085,804	2.17	3.04	4.80
93	INDUSTRIAL	1,023,548	1,037,614	917,109	940,287	1.37	(11.61)	2.53
94	STREET & HIGHWAY LIGHTING	8,930	8,158	8,161	8,394	(8.65)	0.28	2.80
95	OTHER SALES TO PUBLIC AUTHOR	0	0	0	0	NA	NA	NA
96	INTERDEPARTMENTAL SALES	749	573	466	410	(23.50)	(18.67)	(12.02)
97	TOTAL JURISDICTIONAL SALES	3,580,003	3,650,436	3,626,159	3,737,360	1.97	(0.67)	3.07
98	SALES FOR RESALE	118,496	134,235	138,416	143,224	13.28	3.11	3.47
99	TOTAL TERRITORIAL SALES	3,698,499	3,784,671	3,764,575	3,880,584	2.33	(0.53)	3.08
	NUMBER OF CUSTOMERS							
100	RESIDENTIAL	262,609	265,536	272,653	280,530	1.11	2.68	2.89
101	COMMERCIAL	35,047	35,234	37,359	40,035	0.53	6.03	7.16
102	INDUSTRIAL	252	272	281	281	7.94	3.31	0.00
103	STREET & PUBLIC LIGHTING	62	63	69	73	1.61	9.52	5.80
104	OTHER SALES TO PUBLIC AUTHOR	0	0	0	0	NA	NA	NA
105	INTERDEPARTMENTAL SALES	0	0	0	0	NA	NA	NA
106	TOTAL JURISDICTIONAL SALES	297,970	301,105	310,362	320,919	1.05	3.07	3.40
107	SALES FOR RESALE	6	6	6	6	0.00	0.00	0.00
108	TOTAL TERRITORIAL SALES	297,976	301,111	310,368	320,925	1.05	3.07	3.40
	KWH USE PER CUSTOMER							
109	RESIDENTIAL	5,943	6,013	6,097	6,069	1.18	1.40	(0.46)
110	COMMERCIAL	28,133	28,592	27,786	27,121	1.63	(2.82)	(2.39)
111	INDUSTRIAL	4,061,698	3,814,757	3,263,733	3,346,217	(6.08)	(14.44)	2.53
112	STREET & HIGHWAY LIGHTING	144,032	129,492	118,565	114,986	(10.09)	(8.44)	(3.02)
113	OTHER SALES TO PUBLIC AUTHOR	NA	NA	NA	NA	NA	NA	NA
114	INTERDEPARTMENTAL SALES	NA	NA	NA	NA	NA	NA	NA
115	TOTAL JURISDICTIONAL SALES	12,015	12,123	11,684	11,646	0.90	(3.62)	(0.33)
116	SALES FOR RESALE	19,749,333	22,372,500	23,069,333	23,870,667	13.28	3.11	3.47
117	TOTAL TERRITORIAL SALES	12,412	12,569	12,129	12,092	1.26	(3.50)	(0.31)

Schedule CCE-1

Gulf Power Company

Projected Purchased Power Capacity Payments/(Receipts)

For October 1994 - March 1995

		October	November	December	January	February	March	Total
1	Projected IIC Payments/(Receipts) ($)	3,286	624,450	797,772	1,116,923	1,466,377	1,417,113	5,425,921
2	Projected Schedule E Capacity Revenues ($)	(100,000)	(100,000)	(100,000)	0	0	0	(300,000)
3	Total Projected Capacity Payments/(Receipts) (Line 1 - Line 2) ($)	(96,714)	524,450	697,772	1,116,923	1,466,377	1,417,113	5,125,921
4	Jurisdictional %	0.9640348	0.9640348	0.9640348	0.9640348	0.9640348	0.9640348	0.9640348
5	Projected Jurisdictional Capacity Payments/(Receipts) (Line 3 x Line 4) ($)	(93,236)	505,588	672,677	1,076,753	1,413,639	1,366,146	4,941,567
6	Amount Included in Retail Base Rate Revenues ($)	(137,666)	(137,667)	(137,667)	(137,666)	(137,667)	(137,667)	(826,000)
7	Jurisdictional Amount to be Recovered (Line 5 - Line 6) ($)	44,430	643,255	810,344	1,214,419	1,551,306	1,503,813	5,767,567
8	True-Up ($)							1,078,901
9	Total Jurisdictional Amount to be Recovered (Line 7 + Line 8) ($)							6,846,468
10	Revenue Tax Multiplier							1.01609
11	Total Recoverable Capacity Payments/(Receipts) (Line 9 x Line 10) ($)							6,956,628

Calculation of Jurisdictional % *

	12 CP KW	%
FPSC	1,479,019.91	96.40348%
FERC	55,177.65	3.59652%
Total	1,534,197.56	100.00000%

* Based on 1993 Actual Data

Schedule CCE-1a Gulf Power Company

Purchased Power Capacity Cost Recovery Clause
Calculation of True-up

October 1994 - March 1995

1	Estimated over/(under)-recovery, April - September 1994 (Schedule CCE-1b, line 16)	$56,118
2	Final True-up, October 1993 - March 1994 (Exhibit No. ___(SDC-1), filed May 20, 1994)	($1,135,019)
3	Total Over/(Under)-Recovery	($1,078,901)
4	Jurisdictional KWH sales, October 1994 - March 1995	3,737,360,000
5	True-up Factor (Line3 / Line4) x 100 (Cents/KWH)	0.0289

Schedule CCE-1b

Gulf Power Company

Purchased Power Capacity Cost Recovery Clause
Calculation of Estimated True-Up Amount

For the Period April 1994 - September 1994

		Actual April	Actual May	Estimated June	Estimated July	Estimated August	Estimated September	Total
1	IIC Payments/(Receipts) ($)	(371,850)	(541)	561,102	527,850	161,394	146,469	1,024,424
2	Schedule E Capacity Revenues ($)	(99,836)	(99,836)	(100,000)	(100,000)	(100,000)	(100,000)	(599,672)
3	Total Capacity Payments/(Receipts) (Line 1 + Line 2) ($)	(471,686)	(100,377)	461,102	427,850	61,394	46,469	424,752
4	Jurisdictional %	0.9651588	0.9651588	0.9651588	0.9651588	0.9651588	0.9651588	
5	Jurisdictional Capacity Payments/(Receipts) (Line 3 x Line 4) ($)	(455,252)	(96,880)	445,037	412,943	59,255	44,850	409,953
6	Amount Included in Retail Base Rate Revenues ($)	(137,667)	(137,667)	(137,667)	(137,666)	(137,667)	(137,666)	(826,000)
7	Total Jurisdictional Recovery Amount (Line 5 - Line 6) ($)	(317,585)	40,787	582,704	550,609	196,922	182,516	1,235,953
8	Retail KWH Sales	588,625,331	687,443,217	829,945,000	860,009,000	860,184,000	748,501,000	4,574,707,548
9	Purchased Power Capacity Cost Recovery Factor (¢/KWH)			0.026	0.026	0.026	0.026	
10	Capacity Cost Recovery Revenues (Line 8 x Line 9/100) ($)	150,461	177,322	215,786	223,602	223,648	194,610	1,185,429
11	Revenue Taxes (Line 10 x .01583) ($)	2,382	2,807	3,416	3,540	3,540	3,081	18,766
12	True-Up Provision ($)	23,684	23,684	23,684	23,684	23,684	23,685	142,105
13	Capacity Cost Recovery Revenues net of Revenue Taxes (Line 10 - Line 11 + Line 12) ($)	171,763	198,199	236,054	243,746	243,792	215,214	1,308,768
14	Over/(Under) Recovery (Line 13 - Line 7) ($)	489,348	157,412	(346,650)	(306,863)	46,870	32,698	72,815
15	Interest Provision ($)	(2,404)	(1,593)	(2,006)	(3,219)	(3,759)	(3,716)	(16,697)
16	Total Estimated True-Up for the Period April 1994 - September 1994 (Line 14 + Line 15) ($)							56,118

NOTE: Interest is Calculated for June through September at May's rate of .3442% per month.

Schedule CCE-2
Page 1 of 2

Gulf Power Company

Calculation of Purchased Power Capacity Cost Recovery Factors
October 1994 - March 1995

Rate Class	A Average 12 CP Load Factor at Meter	B Oct 94-Mar 95 Projected KWH Sales at Meter	C Projected Avg 12 CP KW at Meter Col B / (4,380 hours x Col A)	D Demand Loss Expansion Factor	E Energy Loss Expansion Factor	F Oct 94-Mar 95 Projected KWH Sales at Generation Col B x Col E	G Projected Avg 12 CP KW at Generation Col C x Col D	H Percentage of KWH Sales at Generation Col F / Total Col F	I Percentage of 12 CP KW Demand at Generation Col G / Total Col G
RS, RST	57.126207%	1,693,749,926	676,923.81	1.1019333	1.0766175	1,823,520,811	745,924.89	45.82071%	55.10319%
GS, GST	59.787812%	93,783,730	35,813.00	1.1019255	1.0766135	100,968,830	39,463.26	2.53711%	2.91524%
GSD, GSDT	76.711657%	798,224,523	237,568.90	1.1016647	1.0764011	859,209,755	261,721.27	21.58988%	19.33395%
LP, LPT	86.657515%	745,638,026	196,448.04	1.0601470	1.0444167	778,756,807	208,263.80	19.56829%	15.38493%
PX, PXT	103.056238%	342,143,686	75,798.46	1.0313379	1.0235079	350,186,970	78,173.82	8.79936%	5.77468%
OS-I, OS-II	NA	29,018,169	0.00	1.1020255	1.0766162	31,241,431	0.00	0.78502%	0.00000%
OS-III	101.474026%	8,969,350	2,018.05	1.1024447	1.0766529	9,656,877	2,224.79	0.24266%	0.16435%
OS-IV	NA	1,026,009	0.00	1.1024447	1.0766529	1,104,656	0.00	0.02776%	0.00000%
SS	32.150928%	24,396,658	17,324.59	1.0341119	1.0263949	25,040,605	17,915.55	0.62921%	1.32346%
TOTAL	68.950905%	3,736,950,277	1,241,894.84			3,979,686,742	1,353,687.36	100.00000%	100.00000%

Notes:
Col A - Average 12 CP load factor based on actual 1993 load research data.
Col C - 4,380 is the number of hours in 6 months.

Schedule CCE-2
Page 2 of 2

Gulf Power Company

Calculation of Purchased Power Capacity Cost Recovery Factors
October 1994 - March 1995

Rate Class	A Oct 94-Mar 95 Percentage of KWH Sales at Generation Page 1, Col H	B Percentage of 12 CP KW Demar at Generation Page 1, Col I	C Energy-Related Costs ($)	D Demand-Related Costs ($)	E Total Capacity Costs ($) Col C + Col D	F Oct 94-Mar 95 Projected KWH Sales at Meter Page 1, Col B	G Capacity Cost Recovery Factors (¢ / KWH) Col E / Col F x 100
RS, RST	45.82071%	55.10319%	245,196	3,538,453	3,783,649	1,693,749,926	0.223
GS, GST	2.53711%	2.91524%	13,577	187,202	200,779	93,783,730	0.214
GSD, GSDT	21.58988%	19.33395%	115,533	1,241,530	1,357,063	798,224,523	0.170
LP, LPT	19.56829%	15.38493%	104,715	987,944	1,092,659	745,638,026	0.147
PX, PXT	8.79936%	5.77488%	47,088	370,834	417,922	342,143,886	0.122
OS-I, OS-II	0.78502%	0.00000%	4,201	0	4,201	29,018,169	0.014
OS-III	0.24266%	0.16435%	1,299	10,554	11,853	8,969,350	0.132
OS-IV	0.02776%	0.00000%	149	0	149	1,026,009	0.015
SS	0.62921%	1.32346%	3,367	84,986	88,353	24,396,658	0.362
TOTAL	100.00000%	100.00000%	$535,125	$6,421,503	$6,956,628	3,736,950,277	0.186

Notes:
Col C - (Recoverable Amount from Schedule CCE-1, line 11) / 13 x Col A
Col D - (Recoverable Amount from Schedule CCE-1, line 11) x 12 / 13 x Col B