Tel 850.444.6000





February 11, 1998

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

960759-EI

Dear Ms. Bayo:

Sincerely,

RE: Quarterly CISR Report for the Fourth Quarter 1997

Enclosed are an original and fifteen copies of Gulf Power Company's Quarterly CIS Rider Report for the Fourth Quarter 1997.

APP __cc: Beggs and Lane
Russell A. Badders

CMU ____

CTR ___

EAG ___
LEG __
LIN ___
OPC ___
RCH ___
SEC __
WAS ___
OTH __

02151 FEB 12 #

FPSC-RECORDS/REPORTING

GULF POWER COMPANY

Quarterly CIS Rider Report

Report Period: Fourth Quarter 1997

During the fourth quarter of 1997, Gulf had no activity regarding a CSA pursuant to the CIS Rider.