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December 17, 2010

Mr. Jeffrey A. Stone  
 Russell A. Badders, Steven Griffin  
 Beggs & Lane Law Firm  
 P.O. Box 12950  
 Pensacola, FL 32591-2950

STAFF'S DATA REQUEST NO. 2

**Re: Docket No. 100001-EI - Fuel and purchased power cost recovery clause with generating performance incentive factor.**

Dear Mr. Stone:

By this letter, the Commission staff requests that Gulf Power Company (GULF) provide responses to the following data requests:

- 1) Please fill in the tables below for the Company's hedging results (realized gains / losses)\* in dollars for the years 2003 through 2010 for Natural Gas, No. 6 Oil, and No. 2 Oil.

Year	Natural Gas, No. 6 Oil, and No. 2 Oil Realized Gains / Losses on hedges		
	Financial Hedges	Physical Hedges	Total Hedged
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010			

\*Realized gains (and losses) can also be stated as Realized savings (and costs).

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Mr. Jeffrey A. Stone

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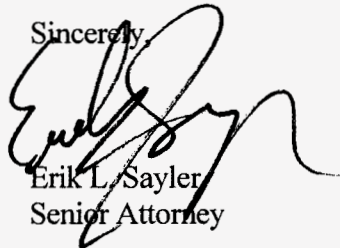
2) Please fill in the tables below for the Company's hedging results (realized gains / losses)\* in dollars for the years 2003 through 2010 for Natural Gas.

Year	Natural Gas		
	Realized Gains / Losses on hedges		
	Financial Hedges	Physical Hedges	Total Hedged
2003			
2004			
2005			
2006			
2007			
2008			
2009			
2010			

\*Realized gains (and losses) can also be stated as Realized savings (and costs).

Please file the original and five copies of the requested information by Friday, January 7, 2011, with Ms. Ann Cole, Commission Clerk, Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399-0850. Please feel free to call me at (850) 413-6230 if you have any questions.

Sincerely,



Erik L. Sayler  
Senior Attorney

ELS:th

cc: Office of Commission Clerk  
Division of Economic Regulation (Lester)