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GULF POWER CO
Form U-12-IB
January 27, 2005

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.

Three year period ending 2007

FORM U-12(I)-B (THREE-YEAR STATEMENT)

Statement Pursuant to Section 12(i) of Public Utility Holding Company Act of 1935 by a Person Regularly Employed or Retained by a Registered Holding Company or a Subsidiary Thereof and Whose Employment Contemplates Only Routine Expenses as Specified in Rule 71(b)

1. Name and business address of person filing statement.

Carl A. Punyko
Gulf Power Company
One Energy Place
Pensacola, FL 32520

2. Names and business addresses of any persons through whom the undersigned proposes to act in matters included within the exemption provided by paragraph (b) of Rule U-71.

None

3. Registered holding companies and subsidiary companies by which the undersigned is regularly employed or retained.

Gulf Power Company, a subsidiary of the Southern Company.

4. Position or relationship in which the undersigned is employed or retained by each of the companies named in item 3, and brief description of nature of services to be rendered in each such position or relationship.

Governmental Affairs Coordinator. Lobbyist for Gulf Power Company.

5. (a) Compensation received during the past three years and estimated to be received over the next two calendar years by the undersigned or others, directly or indirectly, for services rendered by the undersigned, from each of the companies designated in item 3. (Use column (a) as supplementary statement only.)

| Name of recipient | Salary or other compensations | | Person or company from whom received or to be received |
|-------------------|-------------------------------|--|--|
| | received (a) | to be received (b) | |
| Punyko, Carl A. | n/a | To be included In Supplemental Statement | Gulf Power Company |

(b) Basis for compensation if other than salary. N/A

6. (To be answered in supplementary statement only.) Expenses incurred by the undersigned or any person named in item 2, above, during the calendar year in connection with the activities described in item 4, above, and the

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source or sources of reimbursement for same.

(a) Total amount of routine expenses charged to client: N/A

(b) Itemized list of all other expenses: N/A

Date: 1/27/05

Signature: Carl A. Punyko