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March 29, 2002

Dr. Mary Bane Executive Director Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0850

020000-PU

Dear Dr. Bane:

Re: Report on Revenue Sharing Plan Refund as ordered in Docket Nos. 990250-El and 990947-El, Order No. PSC-99-2131-S-El

In accordance with the Commission order referenced above, Gulf has calculated an amount of \$1,529,875 including interested to be refunded to retail customers in 2002. This refund began during the last few days of January and continued through February. As of February 28, 2002, the Company's books reflect refunds have been made to customers totaling \$1,246,042 to date. Currently, there are no unclaimed refunds.

In accordance with F.A.C. 25-6.109 (7), additional reports will be sent to you through May 31, 2002 outlining the final status of this refund. If you have any questions, please give me a call.

Sincerely,

Susan D. Ritenour

Assistant Secretary and Assistant Treasurer

Susan D. Ritenou (lw)

lw

cc: Beggs and Lane

Jeffrey A. Stone, Esquire

Florida Public Service Commission

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