BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Calculation of gains and appropriate regulatory treatment for non-separated wholesale energy sales by investor-owned electric utilities.

DOCKET NO. 010283-EI

DATED: May 24, 2001

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the original and one copy of Staff's First Set of Interrogatories to Gulf Power Company (Nos. 1-5) have been served by U.S. Mail upon Jeffrey Stone and Russell Badders, Beggs and Lane Law Firm, P. O. Box 12950, Pensacola, Florida 32501-2950, on behalf of Gulf Power Company, and that a true and correct copy thereof has been furnished by U.S. Mail, this 24th day of May, 2001, to the following:

Florida Industrial Power
Users Group
c/o John W. McWhirter, Jr.
McWhirter Reeves Law Firm
400 North Tampa Street, Suite 2450
Tampa, Florida 33601-3350

Florida Power and Light Company Mr. Bill Walker 215 S. Monroe Street, Suite 810 Tallahassee, Florida 32301-1859

Gulf Power Company Ms. Susan D. Ritenour One Energy Place Pensacola, Florida 32520-0780 Office of Public Counsel Charles Beck/Jack Shreve/ Rob Vandiver 111 W. Madison St.,#812 Tallahassee, Florida 32399

Florida Power Corporation Mr. Paul Lewis, Jr. 106 East College Ave.,#800 Tallahassee, Florida 32301

McWhirter, Reeves Law Firm Joseph McGlothlin Vicki Kaufman 117 South Gadsden Street Tallahassee, Florida 32301

DOCUMENT NUMBER-DATE

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Tampa Electric Company Ms. Angela Llewellyn Regulatory Affairs P. O. Box 111 Tampa, Florida 33601

James A. McGee, Esquire Florida Power Corporation P. O. Box 14042 St. Petersburg, FL 33733 Matthew M. Childs, Esquire Steel, Hector & Davis 215 South Monroe St.,#601 Tallahassee, Florida 32301

James Beasley and Lee Willis Ausley and McMullen Law Firm 227 South Calhoun Street Tallahassee, Florida 32301

WM. COCHRAN KEATING IV Staff Counsel

FLORIDA PUBLIC SERVICE COMMISSION 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0863 (850) 413-6199