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ORIGINAL



November 21, 2001

Ms. Patricia S. Lee Division of Economic Regulation Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0865

Dear Ms. Lee:

RE: Docket No. 010789-EI

Enclosed is Gulf Power Company's response to Staff's initial review of Gulf's depreciation study dated October 30, 2001.

Sincerely,

isanD Ritenou

Susan D. Ritenour Assistant Secretary and Assistant Treasurer

W

APP

CAF CMP COM CTR ECR LEG OPC PAI

RGO SEC

SER OTH Enclosure

cc: Beggs and Lane Jeffrey A. Stone, Esquire Florida Public Service Commission Blanca S. Bayo (letter only)

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