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COD WE TWEET	-M-E-M-O-R-A-N-D-U-M-	COMMISSION CLERK
DATE: April 28, 2004		

то:	Marguerite H. Lockard, Commission Deputy Clerk I, Division of the Commission Clerk & Administrative Services
FROM:	Peter H. Lester, Economic Analyst, Division of Economic Regulation
RE:	Docket No. 960835-EI, Gulf Power Company, Request for Confidential Treatment

Gulf Power Company and its parent company, The Southern Company, have requested confidential classification for the following documents:

Document No.

04659-04

04661-04

These documents are filed with the Florida Public Service Commission pursuant to the rules of the Securities and Exchange Commission. Section 366.093 (3)(e), Florida Statutes, considers proprietary confidential business information to be information relating to competitive interests where the disclosure of the information would impair the competitive business of the provider of the information. Staff has reviewed the documents listed above and they may be returned to the company.

DOCUMENT NUMPER-DATE

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FPSC-COMMISSION CLERK