Tel 850.444.6111

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April 29, 2004



Division of Economic Regulation Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

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Gentlemen:

Re: Annual Report and Affiliate Transactions and Non-Regulated Activities

Accompanying this letter are the following documents:

- One unbound original and three paper copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliate transactions and non-regulated activities, for 2003
- 2. Annual Status Report of Depreciation Data for the year 2003
- 3. 2003 Annual Report to Stockholders for Gulf Power Company and Southern Company

Sincerely,

4. 2003 Form 10-K filed with the Securities and Exchange Commission

Filing is made to comply with Chapter 350.117, Florida Statutes, and FPSC Rule 25-6.135, Florida Administration Code.

CMP	Linda G. Malone Assistant Secretary and
	Assistant Treasurer
TR	db
CR	enclosures
SCL	cc: Ms. Blanca S. Bayo, Director Division of Commission Clerk and Administrative Services
OPC	Florida Public Service Commission
MMS	2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850
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