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05 MAR 28 AM 8:49



March 21, 2005

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

RECEIVED-FPSC
05 MAR 28 AM 9:09
COMMISSION
CLERK

Dear Ms. Bayo:

RE: Inventory Adjustments

Please accept this letter as notification of Gulf Power Company's coal inventory adjustments as required by Order No. PSC-97-0359-FOF-EI. The attached sheet details the survey results and subsequent adjustments.

Should you have any questions, please call Richard McMillan, Assistant Comptroller, at (850) 444-6589.

Sincerely,

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1
- OTH _____

db

Attachment

cc: Florida Public Service Commission
Roberta Bass
Gulf Power Company
Richard J. McMillan

DOCUMENT NUMBER-DATE

02969 MAR 28 05

FPSC-COMMISSION CLERK

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
 October 2004 - February 2005

*PLANT CRIST:

Book Balance	Survey Results		Difference	Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
123,227	144,465	21,238	14.70	16,904	776,050

PLANT SMITH:

Book Balance	Survey Results		Difference	Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
46,959	51,227	4,268	8.33	2,731	123,301

*PLANT SCHOLZ:

Book Balance	Survey Results		Difference	Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
26,336	23,976	(2,360)	(9.84)	(1,660)	(83,439)

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on February 4, 2005 and reflected in the February books.