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Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FLORIDA CABLE
TELECOMMUNICATIONS ASSOCIATION,
INC., COX COMMUNICATIONS GULF
COAST, L.L.C., et. al.

E.B. Docket No. 04-381

Complainants,

v.

GULF POWER COMPANY,

Respondent.

GULF POWER COMPANY'S NOTICE OF FILING
WRITTEN DIRECT TESTIMONY

Gulf Power Company ("Gulf Power") gives notice that it is filing written direct testimony from the following witnesses:

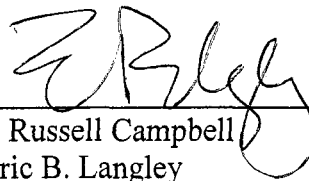
- Mike R. Dunn (former Gulf Power employee);
- Ben A. Bowen (Gulf Power employee);
- David Barker (Osmose Utilities Services, Inc. employee);
- Ken McVeary (Osmose employee)
- Terry A. Davis (Gulf Power employee)
- Roger A. Spain, C.P.A, C.V.A. (Gulf Power's accounting and valuation expert).

Per agreement between counsel, copies of the above written direct testimony is being

served (and sent to the Court for filing under seal) via Federal Express on Friday, March 31,

2006, for delivery no later than Monday, April 3, 2006.

CMP _____
COM _____
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GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC _____
OTH _____



J. Russell Campbell

Eric B. Langley

Allen M. Estes

BALCH & BINGHAM, LLP

1710 Sixth Avenue North

Birmingham, Alabama 35203-2015

Telephone: (205) 251-8100

Facsimile: (205) 226-8798

Ralph A. Peterson

BEGGS & LANE, LLP

P.O. Box 12950

Pensacola, Florida 32591-2950

Telephone (850) 432-2451

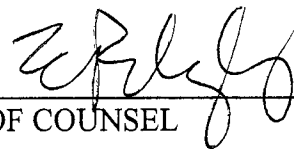
Facsimile: (850) 469-3331

Counsel for Respondent

CERTIFICATE OF SERVICE

I hereby certify that a copy of this Notice Of Filing Written Direct Testimony has been served upon the following by United States mail and E-mail on this the 31st day of March, 2006:

Lisa Griffin Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554 Via E-mail	Shiela Parker Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554 Via E-mail
Rhonda Lien Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554 Via E-mail	Marlene H. Dortch, Secretary Federal Communications Commission Office of the Secretary 445 12th Street, SW Washington, D.C. 20554
James Shook Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554 Via E-mail	David H. Solomon Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554
Director, Division of Record and Reporting Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, Florida 32399-0850	Federal Energy Regulatory Commission Docket Room 1A-209 888 First Street, NE Washington, D.C. 20426
John D. Seiver Geoffrey C. Cook Rita Tewari COLE, RAYWID & BRAVERMAN 1919 Pennsylvania Avenue, N.W. Suite 200 Washington, D.C. 20006 Via E-mail	



OF COUNSEL