

Gulf Power Company
500 Bayfront Parkway
Post Office Box 1151
Pensacola FL 32520-0770
Telephone 904 444-6365

940001-EI

Jack L. Haskins
Manager of Rates and Regulatory Matters
and Assistant Secretary

RECEIVED
SEP 27 1994

the southern electric system

September 23, 1994

PSC-RECORDS/REPORTING

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee FL 32399-0870

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Dear Ms. Bayo:

RE: Coal Inventory Adjustments for the Period
February 1994 - July 1994

Please accept this letter as notification of our semi-annual
cost inventory adjustments as required by your Staff Advisory
Bulletin No. 3 and amended by Order No. PSC-93-0443-FOF-EI.

1. The audit for Plant Crist resulted in an adjustment to increase the book balance by 12,844.43 tons amounting to \$535,371.30.
2. The audit for Plant Smith resulted in an adjustment to decrease the book balance by 3,157.50 tons amounting to \$138,121.99.
3. The audit for Plant Scholz resulted in an adjustment to increase the book balance by 1,996.60 tons amounting to \$81,965.56.

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Should you have any questions, please call Richard McMillan,
Manager of General Accounting, at (904)444-6589.

Sincerely,

Jack L. Haskins

Iw

cc: R. J. McMillan

DOCUMENT NUMBER-DATE

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"Our business is customer satisfaction"