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

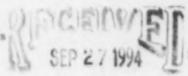
940001-EI

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

101 East Gaines Street

Ms. Blanca S. Bayo, Director

Division of Records and Reporting Florida Public Service Commission



September 23, 1994

FPSC-RECORDS/REPORTING



the southern electric system.

Tallahassee FL 32399-0870 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. ACK _ 2. The audit for Plant Smith resulted in an adjustment to decrease the book balance by 3,157.50 tons amounting CAF 3. The audit for Plant Scholz resulted in an adjustment CMU. to increase the book balance by 1,996.60 tons CTR amounting to \$81,965.56. EAG 5 Should you have any questions, please call Richard McMillan, LEG Bu Manager of General Accounting, at (904)444-6589. LIN Sincerely, OPC RCH ch 7 Harling SEC & WAS OTH _ cc: R. J. McMillan

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