

Gulf Power Company
500 Bayfront Parkway
Post Office Box 1151
Pensacola, FL 32520-0781
Telephone 904 444-6231

Susan D. Cranmer
Assistant Secretary and
Assistant Treasurer

the southern electric system

September 3, 1996

Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0870

940001-EI

Dear Ms. Bayo:

RE: Coal Inventory Adjustments for the Period
January 1996 - June 1996

Please accept this letter as notification of our semi-annual coal inventory adjustments as required by your Staff Advisory Bulletin No. 3 (First Revised) dated October 30, 1995 and Order No. PSC-95-0946-PHO-EI. The attached sheet details the inventory results and subsequent adjustments.

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

Sincerely,

Susan D. Cranmer

ACK _____

AFA _____ gn

APP _____ Attachment

CAF _____
CMU _____ cc: R. J. McMillan

CTR _____

EAG Bass

LEG 1

LIN 3

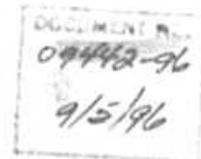
OPC _____

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SEC 1

WAS _____

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GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
JANUARY 1996 - JUNE 1996

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>
332,072	347,232	15,160	4.37	4,744	236,542

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>
117,096	137,303	20,207	14.72	16,089	568,914

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>
11,915	14,411	2,496	17.32	2,063	75,738

Note:

Tons Adjusted is that amount in excess of + or - 3% of the Survey Results.