

One Energy Place  
Pensacola, Florida 32520

Tel 850.444.6000

ORIGINAL  
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September 15, 1997

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

Dear Ms. Bayo:

RE: Inventory Adjustments

Please accept this letter as notification of Gulf Power Company's coal inventory results and subsequent adjustments for the most recent survey conducted at Plant Daniel.

Should you have any questions, please call Richard McMillan, Manager of General Accounting, at (850) 444-6589.

Sincerely,

*Susan D. Cranmer*

Susan D. Cranmer  
Assistant Secretary and Assistant Treasurer

lw

Attachments

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

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09506 SEP 18 6

FPSC-RECORDS/REPORTING

**GULF POWER COMPANY / MISSISSIPPI POWER COMPANY  
 COAL INVENTORY ADJUSTMENT FOR THE PERIOD  
 Survey was conducted in MARCH 1997**

**PLANT DANIEL:**

Book Balance	Survey Results	Difference		Adjustment to Books	
Tons	Tons	Tons	%	Tons	\$
394,406	498,059	103,653	20.81	88,711	2,547,602
		Gulf Power's 50% share		<u>44,356</u>	<u>1,273,801</u>

**Note:**

Tons Adjusted is that amount in excess of + or - 3% of the Survey Results.  
 This information was booked at Gulf in June, 1997 and reflected in that month's fuel filing.

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 09506 SEP 18 97  
 FPSC-RECORDS/REPORTING

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