

One Energy Place
Pensacola, Florida 32520

Tel 850.444.6111



April 21, 1999

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 semi-annual coal inventory adjustments as required by Order No. PSC-97-0180-PHO-EI. The attached sheet details the survey results and subsequent adjustments.

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

Sincerely,

Susan D. Ritenour

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

Attachment

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

- _____ HLO
- _____ SAM
- _____ SEC
- _____ RCH
- _____ WPC
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DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
SEPTEMBER 1998 - FEBRUARY 1999

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>
241,878	264,564	22,686	8.57	14,749	534,949

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>
91,713	97,747	6,034	6.17	3,101	115,789

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>
43,401	45,459	2,058	4.53	695	28,704

Note:

Tons Adjusted is that amount in excess of + or - 3% of the Survey Results.
 These surveys were conducted on March 2nd ; the adjustments were booked in March and reflected in that month's fuel filing.