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August 8, 2001

Ms. Marlene Stern, Esquire
Staff Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0863

Dear Ms. Stern:

RE: Docket No. 010827-E1

Enclosed are Gulf Power Company's responses to Staff's Second Set of Interrogatories, Nos. 51-60 in the above docket.

Sincerely,

Susan D. Ritenour (lw)

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

cc: Beggs and Lane
Jeffrey A. Stone, Esquire
Florida Public Service Commission
Blanca S. Bayo (letter only)

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