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August 23, 2001

Ms. Vicki Gordon Kaufman  
McWhirter, Reeves, McGlothlin, Davidson,  
Decker, Kaufman, Arnold & Steen, P. A.  
117 South Gadsden Street  
Tallahassee FL 32301

Dear Ms. Kaufman:

Docket No. 010827-EI

There was a mix up in the attachment to Gulf Power Company's response to FIPUG's Third Request for Production of Documents, No. 5. Please find attached Gulf's responses to both FIPUG's Second Request for Production of Documents, No. 4, and Third Request for Production of Documents, No. 5, in the above docket.

Sincerely,

Susan D. Ritenour  
Assistant Secretary and Assistant Treasurer

Enclosure

lw

cc: Beggs and Lane  
Jeffrey A. Stone, Esquire

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CMP \_\_\_\_\_  
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SEC   I    
SER \_\_\_\_\_  
OTH \_\_\_\_\_

DOCUMENT NUMBER-DATE  
10609 AUG 27 01  
FPSC-COMMISSION CLERK

4. Please provide, in electronic format, (with all formulae and links intact), all analyses performed by Gulf in evaluating the cost-effectiveness of the Southern Power PPA versus the rate basing of Smith Unit 3. This includes, but is not limited to, the analysis underlying Exhibit RRL/MWH-1 and the analyses underlying Gulf's responses to Staff Interrogatory No. 57.

**ANSWER:**

In response to this request, Gulf is providing a CD containing three electronic files corresponding to the comparison set forth in Exhibit RRL/MWH-1 and the two iterations of that comparison run at the request of the FPSC Staff in order to respond to Staff Interrogatory No. 57. As a point of clarification, the analysis that comprises Exhibit RRL/MWH-1 is the only analysis ". . . performed by Gulf in evaluating the cost-effectiveness of the Southern Power PPA versus the rate basing of Smith Unit 3." The two additional iterations contained on the CD provided in response to this request were performed at the request of the FPSC Staff solely in order to respond to Staff Interrogatory No. 57.

Pursuant to an agreement reached with counsel for FIPUG, the CD provided in response to this request is being sent directly to FIPUG's consultant at the following address:

Jeffrey Pollock  
Brubaker and Associates, Inc.  
1215 Fern Ridge Parkway  
Suite 208  
St. Louis, Missouri 62141  
(314)275-7007 ext 231

The CD provided in response to this request is confidential and proprietary business information belonging to Gulf Power Company and is being submitted as such to FIPUG's consultant pursuant to the non-disclosure agreement with Gulf Power that has been executed by John W. McWhirter, Esquire, Vicki Gordon Kaufman, Esquire and Jeffrey Pollock. The CD remains the property of Gulf Power Company and shall be treated by Mr. Pollock consistent with the non-disclosure agreement.

5. Provide, in electronic format, the backup for all line items, including all inputs, to the worksheets provided in response to FIPUG's Production Request No. 4, with all formulas and links intact, including but not limited to REVREQ model runs or other spreadsheets from which the various rate-base items, net plant balances, depreciation expenses and other operating expenses were derived. Provide this information by federal express to: Jeffry Pollock, Brubaker & Associates, Inc., 215 Fern Ridge Parkway, Suite 208, St. Louis, Missouri 63141, (314) 275-7007.

ANSWER:

In response to this request, Gulf is providing a CD containing four electronic files with backup information to the comparison set forth in Exhibit RRL/MWH-1. The CD provided in response to this request is being sent directly to FIPUG's consultant at the following address:

Jeffry Pollock  
Brubaker and Associates, Inc.  
1215 Fern Ridge Parkway  
Suite 208  
St. Louis, Missouri 62141  
(314)275-7007 ext 231

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Gulf Power Company's petition for )  
approval of purchased power arrangement )  
regarding Smith Unit 3 for cost recovery )  
through recovery clauses dealing with )  
purchased capacity and purchased energy )  
\_\_\_\_\_ )

Docket No.: 010827-EI

Certificate of Service

this 23<sup>rd</sup> I HEREBY CERTIFY that a copy of the foregoing has been furnished  
day of August 2001 by U.S. Mail or hand delivery to the following:

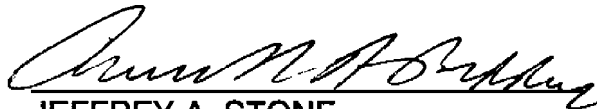
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