

One Energy Place
Pensacola, Florida 32520

Tel 850.444.6111

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September 25, 2001

Mr. Wm. Cochran Keating, IV
Staff Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0863

Dear Mr. Keating:

RE: Docket No. 010001-EI

Enclosed is Gulf Power Company's response to Staff's Third Set of Interrogatories, Nos. 139-140, in the above docket.

Sincerely,

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Enclosure

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

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