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October 3, 2001

Ms. Blanca S. Bayo, Director Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0870

Dear Ms. Bayo:

Re: Depreciation Study 2001. Docket No. 010789-EI

On May 29, 2001 Gulf Power filed a 2001 Depreciation and Dismantling Study in compliance with Rule 25-6.0436 of the Florida Administrative Code. We requested approval to apply the proposed rates in the study for depreciation and accruals for dismantlement effective January 1, 2002.

Based on the Case Assignment and Scheduling Record, a review of the Study by the Commission staff is scheduled to begin on February 11, 2002 with an Order issued by September 9, 2002. Gulf Power would like to request that the review of this Study be expedited so that the Commission could make its decision on this matter by February 22, 2002. This would help ensure that decisions reached on this Study are coordinated with Gulf Power's rate case filing in Docket No. 010949-EI, which is scheduled for hearings February 25 - March 1, 2002.

Sincerely,

lw

CC:

CAF _____ CMP _____ CCR _____ ECR ____ ECR ____ OPC ____ PAI ____ RGO ____ SEC ____ SER ____

APP

Dr. Mary A. Bane Tim Devlin Harold McLean William Talbott

DOCUMENT NUMBER-DATE