Tel 850.444.6111





January 3, 2002

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

Dear Ms. Kaufman:

RE: Docket No. 010949-El

Enclosed is Gulf Power Company's response to Florida Industrial Power Users Group's First Set of Interrogatories, Nos. 1-21, in the above docket.

Ritenous

Sincerely,

Susan D. Ritenour

Assistant Secretary and Assistant Treasurer

lw

Enclosure

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

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