

One Energy Place
Pensacola, Florida 32520

Tel 850 444 6111

ORIGINAL



November 20, 2002

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: Inventory Adjustments

Please accept this letter as notification of Gulf Power Company's semi-annual coal inventory adjustments as required by Order No. PSC-97-0180-PHO-EI. The attached sheet details the survey results and subsequent adjustments.

Should you have any questions, please call Richard McMillan, Assistant Comptroller, at (850) 444-6589.

Sincerely,

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

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Attachment

cc: Florida Public Service Commission
Roberta Bass
Gulf Power Company
Richard J. McMillan

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GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
March 2002 - September 2002

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
225,563	258,557	32,994	12.76	25,237	963,632

PLANT SMITH:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
165,262	176,581	11,319	6.41	6,022	244,914

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
34,926	35,231	305	0.87	0	0

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on September 12, 2002

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