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ORIGINAL



January 14, 2005

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

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Dear Ms. Bayo:

RE: Inventory Adjustments

(090001)

Please accept this letter as notification of Gulf Power Company's coal inventory adjustments as required by Order No. PSC-97-0359-FOF-EI. The attached sheet is the revised sheet for the September 2, 2004 Flyover Adjustment.

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

Sincerely,

Susan D. Ritenour

db
CMP _____
COM _____ Attachment
CTR _____ cc: Florida Public Service Commission
ECR _____ Roberta Bass
GCL _____ Gulf Power Company
OPC _____ Richard J. McMillan
MMS _____
RCA _____
SCR _____
SEC 1
OTH _____

DOCUMENT NUMBER-DATE
00548 JAN 18 05
FPSC-COMMISSION CLERK

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
 March 2004 - September 2004
REVISED 1/13/2005

***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>
210,181	215,398	5,217	2.42	0	0

PLANT SMITH:

Book Balance	Survey Results		Difference	Adjustment to Books	
Tons	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
77,386	95,321	17,935	18.82	15,075	648,539

***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>
24,266	26,639	2,373	8.91	1,579	81,054

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on September 2, 2004 and reflected in the September books.

**The revisions are for Plant Crist and Plant Scholz due to a calculation error.*