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COMMISSION  
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POWER**

A SOUTHERN COMPANY

April 26, 2005

Division of Economic Regulation  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Gentlemen:

Re: Annual Report and Affiliate Transactions and Non-Regulated Activities

Accompanying this letter are the following documents:

1. One unbound original and three paper copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliate transactions and non-regulated activities, for 2004
2. Annual Status Report of Depreciation Data for the year 2004
3. 2004 Annual Report to Stockholders for Gulf Power Company and Southern Company
4. 2004 Form 10-K filed with the Securities and Exchange Commission

Filing is made to comply with Chapter 350.117, Florida Statutes, and FPSC Rule 25-6.135, Florida Administration Code.

Sincerely,



Linda G. Malone  
Assistant Secretary and  
Assistant Treasurer

CMP \_\_\_\_\_

COM \_\_\_\_\_

CTR \_\_\_\_\_

ECR \_\_\_\_\_db

GCL \_\_\_\_\_enclosures

OPC \_\_\_\_\_cc: Ms. Blanca S. Bayo, Director  
Division of Commission Clerk and Administrative Services  
MMS \_\_\_\_\_Florida Public Service Commission  
RCA \_\_\_\_\_2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

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SEC \_\_\_\_\_

OTH \_\_\_\_\_

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