

ORIGINAL

BEGGS & LANE

A REGISTERED LIMITED LIABILITY PARTNERSHIP
ATTORNEYS AND COUNSELLORS AT LAW
POST OFFICE BOX 12950
PENSACOLA, FLORIDA 32591-2950

DISTRIBUTION CENTER
501 COMMENDENCIA STREET
PENSACOLA, FLORIDA 32502
TELEPHONE (850) 432-2451
TELECOPIER (850) 469-6331

W. SPENCER MITCHEM
OF COUNSEL

E. DIXIE BEGGS
1909 - 2001

BERT H. LANE
1917 - 1981

RUSSELL A. BADDERS
MARY JANE BASS
ELIZABETH C. CALLAHAN
JAMES S. CAMPBELL
J. NIXON DANIEL, III
JOHN P. DANIEL
TERRIE L. DIDIER
THOMAS F. GONZALEZ
STEVEN R. GRIFFIN
DAVID E. HIGHTOWER
R. ANDREW KENT
GARY B. LEUCHTMAN
JACK W. LURTON, III
DAVID L. MCGEE
WILLIAM H. MITCHEM
PETER J. MOUGEY
RALPH A. PETERSON
JOE SCARBOROUGH
JEFFREY A. STONE
RUSSELL F. VAN SICKLE
MATTHEW D. VINSON
JAMES M. WEBER
CHARLES T. WIGGINS
JOHN F. WINDHAM

October 12, 2005

Ms. Blanca S. Bayo
Division of the Commission Clerk
& Administrative Services
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

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OCT 17 AM 9:30
COMMISSION
CLERK

RE: Fuel and purchased Power Cost Recovery Clause with Generating Performance
Incentive Factor; FPSC Docket No. 050001-EI

Dear Ms. Bayo:

On March 1, 2005 Gulf filed Prepared Direct Testimony of Gulf Power Company's
witness, Mr. H. Homer Bell, regarding the purchased power final true-up for the period
January 2004 through December 2004. Subsequently, the responsibility for testimony in
this matter was assumed by Mr. H. R. Ball. This will serve as Gulf Power Company's
notice that Mr. Ball adopts and sponsors the Prepared Direct Testimony submitted by
Mr. Bell on March 1, 2005, as if the same had been prepared and submitted by Mr. Ball.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this
letter and returning same to the undersigned. Thank you for your assistance in this
matter.

Sincerely,

Russell A. Badders
For the Firm

- CMP _____
- COM 5
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