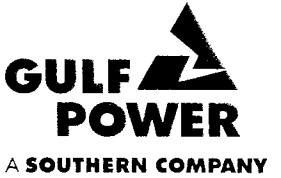


Susan D. Ritenour
Secretary and Treasurer
and Regulatory Manager

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Tel 850.444.6231
Fax 850.444.6026
SDRITENO@southernco.com

ORIGINAL



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November 3, 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

Dear Ms. Bayo:

RE: Inventory Adjustments

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 details the survey results and subsequent adjustments.

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

Sincerely,

CMP _____
COM _____
CTR _____
EDR _____
GCL _____
OPC _____
RCA _____
SCR _____
SGA _____
SEC 1
OTH _____

Susan D. Ritenour

bh

Attachment

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

91-6 NOV 7 - AM 10:19

SEARCHED INDEXED DOCUMENT NUMBER-DATE

10746 NOV-7 05

FPSC-COMMISSION CLERK

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
 March 2005 - September 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>
186,251	211,188	24,937	11.81	18,601	888,184

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>
114,370	127,301	12,931	10.16	9,112	400,612

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>
24,329	28,051	3,722	13.27	2,881	192,552

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on September 8, 2005.