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January 30, 2006

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Ms. Blanca S. Bayo, Director
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Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0870

**RE: Docket No.: 050927-EI, Audit Control No.: 03-099-1-1
Beggs & Lane File No.: 346-45891**

Dear Ms. Bayo:

On December 19, 2005, Gulf Power Company filed a Request for Confidential Classification of certain documents produced to the Florida Public Service Commission in connection with Audit Control Number 03-099-1-1. Please be advised that Gulf Power Company hereby withdraws its request pertaining to Audit Request Numbers five (5) and seven (7).

Thank you very much for you attention to this matter. Please feel free to contact me should you have any questions or concerns.

Very truly yours,



Steven R. Griffin
For the Firm

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