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May 26, 2006

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: Docket No. 060121-EI

Pursuant to the Notice of Rulemaking issued on April 27, 2006, pertaining to Electric Meter Testing, Gulf Power Company offers the attached comment. Please give me a call if you have any questions.

Sincerely,

Susan D. Ritenour (lw)

lw

cc: Beggs and Lane
Jeffrey A. Stone, Esquire

Gulf Power Company

**Notice of Rulemaking issued April 27, 2006 related to Rules 25-6.022,
25-6.052, 25-6.056, 25-6.058, 25-6.059, 25-6.060,
and 25-6.103 F.A.C.,
Pertaining to Electric Meter Testing**

May 26, 2006

Purpose of Memorandum

The purpose of this Memorandum is to summarize Gulf Power Company's comments related to the above-referenced Notice of Rulemaking.

General Comment:

While Gulf Power Company does not believe the suggested changes to the Meter Testing Rules are necessary, the Company does not object to the proposed rule changes at this time.

Specific Comments:

Gulf Power Company has no specific comments on the suggested revisions at this time.