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ORIGINAL

DISTRIBUTION CENTER

06 JUN 2006  
GULF POWER

A SOUTHERN COMPANY

June 1, 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

RECEIVED - FPSC  
06 JUN -9 AM 9:41  
COMMISSION  
CLERK

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 Constance J. Erickson, Comptroller, at (850) 444-6384.

Sincerely,

CMP \_\_\_\_\_  
COM \_\_\_\_\_  
CTR \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
RCA \_\_\_\_\_  
SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC   1    
OTH \_\_\_\_\_

*Susan D. Ritenour*

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Attachment

cc w/att: Florida Public Service Commission  
Roberta Bass  
Gulf Power Company  
Constance J. Erickson

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

**GULF POWER COMPANY**  
**COAL INVENTORY ADJUSTMENTS FOR THE PERIOD**  
 October 2005 - March 2006

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
143,478	138,982	(4,496)	(3.23)	(17,882)

PLANT SMITH:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
62,752	66,922	4,170	6.23	124,074

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
50,915	54,070	3,155	5.84	109,183

**Note:**  
 The surveys of Crist, Smith and Scholz coal on hand were conducted on March 31, 2006.