

ORIGINAL

Susan D. Ritenour  
Secretary and Treasurer  
and Regulatory Manager

One Energy Place  
Pensacola, Florida 32520-0781

Tel 850.444.6231  
Fax 850.444.6026  
SDRITENO@southernco.com



October 18, 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 OCT 23 AM 10: 07  
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,

*Susan D. Ritenour*

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

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Attachment

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

DOCUMENT NUMBER-DATE  
09701 OCT 23 06  
FPSC-COMMISSION CLERK

**GULF POWER COMPANY**  
**COAL INVENTORY ADJUSTMENTS FOR THE PERIOD**  
 April 2006 - September 2006

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>
222,619	209,791	(12,828)	(6.11)	(6,534)	431,523

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>
132,968	157,864	24,896	15.77	20,160	1,370,063

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>
44,626	45,397	771	1.70	0	0

**Note:**

*The surveys of Crist, Smith and Scholz coal on hand were conducted on September 8, 2006.*