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07 APR 11 AM 7:55

**GULF
POWER**
A SOUTHERN COMPANY

April 9, 2007

Ms. Ann Cole, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

RECEIVED-FPSC
07 APR 11 AM 9:22
COMMISSION
CLERK

Dear Ms. Cole:

RE: Inventory Adjustments

070001

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
buh

bh

Attachment

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

DOCUMENT NUMBER-DATE
03066 APR 11 5
FPSC-COMMISSION CLERK

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
October 2006 - March 2007

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>
267,219	247,381	(19,838)	(8.02)	(12,417)	(729,872)

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>
101,239	113,849	12,610	11.08	9,195	554,082

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>
46,334	46,337	3	0.01	0	0

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on March 6, 2007

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