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May 30, 2007

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

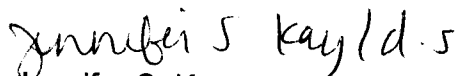
Re: **Docket No.: 070299-EI**
Review of 2007 Electric Infrastructure Storm Hardening Plan
filed pursuant to Rule 25-6.0342, F.A.C. submitted by Gulf
Power Company

Dear Ms. Cole:

Enclosed is BellSouth Telecommunications, Inc. d/b/a AT&T Florida's Comments on Petition of Gulf Power Company for Approval of Storm Hardening Plan, which we ask that you file in the captioned docket.

Copies have been served to the parties shown on the attached Certificate of Service.

Sincerely,


Jennifer S. Kay

cc: All Parties of Record
Jerry D. Hendrix
E. Earl Edenfield, Jr.
James Meza III

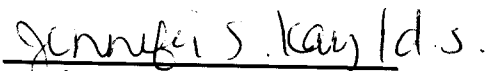
CERTIFICATE OF SERVICE
Docket No. 070299-EI

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via Electronic Mail and First Class U. S. Mail this 30th day of May, 2007 to the following:

Adam Teitzman
H Mann
Keino Young
Lorena Holley
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Commission
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sdritenour@southernco.com


Jennifer S. Kay

FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition of Gulf Power Company) Docket No. 070299-E1
For approval of Gulf Power Company's)
2007 Storm Hardening Plan)
)
) Filed May 30, 2007
)
_____)

**AT& T FLORIDA'S COMMENTS TO
GULF POWER COMPANY'S PETITION FOR APPROVAL OF
GULF POWER COMPANY'S 2007 STORM HARDENING PLAN**

Pursuant to the Notice dated May 14, 2007, BellSouth Telecommunications, Inc. d/b/a AT&T Florida ("AT&T Florida") respectfully submits its Comments to Gulf Power Company's ("Gulf Power") Petition for Approval of Gulf Power's Storm Hardening Plan filed on May 4, 2007 (the "Proposed Plan").

Since the 2005 hurricane season, AT&T Florida and Gulf Power have increased their collaboration on storm preparation activities by, among other things, coordinating pole inspection efforts and discussing proposed infrastructure hardening strategies. The parties are also currently re-negotiating their existing joint use agreement. Based on its discussions with Gulf Power regarding the implementation of its Proposed Plan, AT&T Florida does not have any objections to the Proposed Plan at this time. AT&T Florida requests the right to file supplemental comments in this Docket, if necessary, as Gulf Power releases additional information on hardening efforts in the future.

[Signature page follows.]

Respectfully submitted this 30th day of May, 2007.

BELLSOUTH TELECOMMUNICATIONS, INC.
d/b/a AT&T FLORIDA

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679492

¹ The undersigned is licensed in Louisiana only, is certified by the Florida Bar as Authorized House Counsel (No. 464260) per Rule 17 of the Rules Regulating the Florida Bar, and has been granted qualified representative status by the Commission in Order No. PSC-07-0211-FOF-OT.