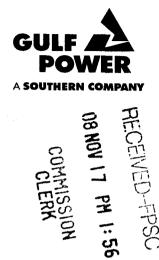
Susan D. Ritenour Secretary and Treasurer and Regulatory Manager One Energy Place Pensacola, Florida 32520-0781

Tel 850.444.6231 Fax 850.444.6026 SDRITENO@southernco.com



November 14, 2008

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

Dear Ms. Cole:

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, usan O Riterau

mv

Attachment

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

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK

GULF POWER COMPANY COAL INVENTORY ADJUSTMENTS FOR THE PERIOD March 2008 - August 2008

<u>PLANT CRIST:</u> Book Balance <u>Tons</u> 174,481	Survey Results <u>Tons</u> 196,517	Difference <u>Tons %</u> 22,036 11.21	Adjustment to Books <u>Tons</u> <u>\$</u> 16,140 1,407,821
<u>PLANT SMITH:</u> Book Balance <u>Tons</u> 71,653	Survey Results <u>Tons</u> 91,453	Difference <u>Tons %</u> 19,800 21.65	Adjustment to Books <u>Tons</u> \$ 17,056 1,512,781
<u>PLANT SCHOLZ:</u> Book Balance <u>Tons</u> 18,691	Survey Results <u>Tons</u> 16,631	Difference <u>Tons %</u> (2,061) (12.39)	Adjustment to Books <u>Tons</u> \$ (1,562) (178,292)

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on September 4, 2008.

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK