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April 29, 2009

Mr. Timothy Devlin, Director
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

Dear Mr. Devlin:

Re: Affiliate Transactions and Non-Regulated Activities and Depreciation Data

Accompanying this letter are the following documents:

1. One unbound original and three copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliates, affiliate transactions and non-regulated activities, for 2008
2. Report of Depreciation Data for the year 2008
3. 2008 Form 10-K filed with the Securities and Exchange Commission

The information contained in Gulf Power Company's Annual Report is substantially the same information contained in the 2008 Form 10-K. Please refer to the Form 10-K for financial data.

Filing is made to comply with Chapter 350.117, Florida Statutes, and FPSC Rule 25-6.135, Florida Administration Code.

Sincerely,

mv

Enclosures

cc w/o enc:

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

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DOCUMENT NUMBER-DATE

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