

Terry A. Davis
Assistant Secretary and
Assistant Treasurer

One Energy Place
Pensacola, Florida 32520-0786

Tel 850.444.6664
Fax 850.444.6026
TADAVIS@southernco.com



April 14, 2011

110001-EI

RECEIVED-FPSC
11 APR 15 PM 1:32
COMMISSION
CLERK

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

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,

nbn

Attachment

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

DOCUMENT NUMBER-DATE

02557 APR 15 =

FPSC-COMMISSION CLERK

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
October 2010 - March 2011

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>
274,155	293,322	19,167	6.53	10,367	1,292,565

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>
238,819	258,797	19,978	7.72	12,214	1,526,632

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>
28,098	27,682	(416)	(1.50)	0	0

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on March 3, 2011.

DOCUMENT NUMBER-DATE

02557 APR 15 =

FPSC-COMMISSION CLERK