State of Florida



Aublic Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE:

February 10, 2012

TO:

Ann Cole, Commission Clerk, Office of Commission Clerk

FROM:

Kathryn Gale Winte Cowdery, Senior Attorney, Office of the General Counsel

RE:

Re: Docket No. 110313-PU

Please enter the attached letter of Post Workshop Comments in the above docket number.

Thank you.

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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Susan D. Ritenour Secretary and Treasurer and Regulatory Manager

One Energy Place Pensacola, Florida 32520-0781

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February 10, 2012

Kathryn G.W. Cowdery, Esq. Florida Public Service Commission 2450 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re: Docket No. 110313-PU, Post-Workshop Comments

Dear Ms. Cowdery:

Gulf Power Company thanks the Commission for the opportunity to participate in the rule development workshop held on January 19, 2012. The Company concurs with each of the suggestions offered by Tampa Electric Company at the workshop and also with the post-workshop comments submitted by Tampa Electric earlier today. Gulf believes that Tampa Electric's proposals are consistent with the substance of Staff's proposed changes and that they also provide an added and helpful degree of clarity.

Suran D Retenous

nm

cc: Jeffrey A. Stone

Beggs and Lane

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK