

**Robert L. McGee, Jr.**  
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April 15, 2014

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

RE: Inventory Adjustments

Dear Ms. Stauffer:

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,

A handwritten signature in black ink that reads "Robert L. McGee, Jr." in a cursive style.

Robert L. McGee, Jr.  
Regulatory and Pricing Manager

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Enclosures

cc: Florida Public Service Commission  
Michael Barrett

**GULF POWER COMPANY**  
**COAL INVENTORY ADJUSTMENTS FOR THE PERIOD**  
**October 2013 - March 2014**

**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>
207,498	221,770	14,272	6.44	7,619	776,513

**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>
144,092	157,897	13,806	8.74	9,069	725,491

**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>
21,610	21,749	139	0.64	0	0

**Note:**

*The surveys of Crist, Smith and Scholz coal on hand were conducted on March 8, 2014.*