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April 29, 2015



Mr. Andrew Maurey, Director Division of Accounting & Finance Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

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

Dear Mr. Maurey:

Accompanying this letter are the following documents:

- One unbound original and three copies of the FPSC Annual Report on Form PSC/AFD 101, including additional pages on affiliates, affiliate transactions and non-regulated activities, for 2014
- 2. Report of Depreciation Data for the year 2014
- 3. 2014 Form 10-K filed with the Securities and Exchange Commission
- 4. 2014 Annual Report for Gulf Power Company and Southern Company

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

Sincerely,

Robert L. McGee, Jr.

Regulatory and Pricing Manager

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Enclosures

cc w/o encl.: Florida Public Service Commission

Carlotta Stauffer, Commission Clerk