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May 15, 2018

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 Paul D. Trippe, Comptroller, at (850) 444-6513.

Sincerely,

Rhonda J. Alexander

Regulatory, Forecasting and Pricing Manager

Rhonda of Alexander

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Attachments

cc: Florida Public Service Commission

Michael Barrett

GULF POWER COMPANY

COAL INVENTORY ADJUSTMENTS FOR THE PERIOD October 2017 - April 2018

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>	
252,757	252,735	(22)	(0.01)	0	0	

Note:

The survey of Crist coal on hand was conducted on April 3, 2018.