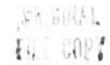
Tel 904.444.6000





May 6, 1997

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0870

970517.EI

Dear Ms. Bayo:

Sincerely,

OTH _

Attached is a tariff sheet that was inadvertently left out of Gulf Power's 1997 Underground Distribution Differential Cost Report. Please include this sheet in that filing that was dated April 30, 1997. A coded copy of the tariff sheet has been provided to show the changes to the existing tariff sheet.

Identification
Section VII -- Contracts

New Sheet

First Rev. No. 7.26.4

Old Sheet Original No. 7.26.4

Upon approval, please return two copies of the approved tariff sheets to my attention.

ACK Susan D. Cranmer AFA Assistant Secretary and Assistant Treasurer APP lw. CAF CMU Enclosures CTR Beggs and Lane EAG Jeffrey A. Stone, Esquire LEG Florida Public Service Commission Connie Kummer LIN OPC -RCH SEC . WAS __

DOCUMENT NUMBER-DATE

04586 HAY-85

FPSC-RECORDS/REPORTING

Tariff Sheet

O4586 MAY-85

FPSC-RECORDS/REPORTING

Section No. VII First Revised Sheet No. 7.26.4 Canceling Original Sheet No. 7.26.4

12. Representatives from the Utility and the Applicant, through their signatures below, and in witness whereof, acknowledges this agreement for Underground Constructions Standards set forth above as properly executable:

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be properly executed in four counterparts as of the day and year first above written.

APPLICANT:	GULF POWER COMPANY:	
By:	By: Vice President	
By:		
Print Name:		
WITNESS:	ATTEST:	
Date:	Date:	
-	plicant should be addressed to:	
NAME:		_
FIRM:		_
ADDRESS:		
CITY:	STATE: ZIP CODE:	

ISSUED BY: Travis Bowden

EFFECTIVE:

Legislative Format

12. Representatives from the Utility and the Applicant, through their signatures below, and in witness whereof, acknowledges this agreement for Underground Constructions Standards set forth above as properly executable:

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be properly executed in four counterparts as of the day and year first above written.

APPLICANT:	GULF F	OWER COMPANY:
By:	By:	Vice President
Print Name:		
WITNESSATTEST:	ATTES	
Date:		
Correspondence with the App		
NAME:		
FIRM:		
ADDRESS:		
CITY:	STATE:	ZIP CODE:

ISSUED BY: Travis Bowden EFFECTIVE: November 26, 1996