- HW/434 6006



February 23, 1998

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

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Dear Ms. Bayo:

RE: Inventory Adjustments

Please accept this letter as notification of Gulf Power Company's coal inventory results and subsequent adjustments for the most recent survey conducted at Plant Daniel.

Should you have any questions, please call Richard McMillan, Manager of General Accounting, at (850) 444-6589.

Sincerely,

ACK		X	Dan D. Nanmer
AFA.		Susai	n D. Cranmer
APP	-		tant Secretary and Assistant Treasurer
CAF			
CMU		lw	
CIE		Attac	hments
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LEG	1	cc:	Florida Public Service Commission
117			Roberta Bass
Ú.			Gulf Power Company Richard J. McMillan

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## GULF POWER COMPANY / MISSISSIPPI POWER COMPANY

## COAL INVENTORY ADJUSTMENT FOR THE PERIOD Survey was conducted in OCTOBER 1997

## PLANT DANIEL:

Book Balance	Survey Results	Difference		Adjustment to Books	
Tons	Tons	Tons	%	Tons	S
327,703	337,919	10,216	3.02	78	2,160
		Gulf Power's	Gulf Power's 50% share		1,080

## Note:

Tons Adjusted is that amount in excess of + or - 3% of the Survey Results.

This information was booked at Gulf in December, 1997 and reflected in that month's fuel filing.

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