Susan D. Ritenour Secretary and Treasurer and Regulatory Manager One Energy Place Pensacola, Florida 32520-0781

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October 11, 2007

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

Dear Ms. Cole:

RE: Inventory Adjustments

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,

bh

Attachment

cc w/att: Florida Public Service Commission

Sid Matlock

Susan D. Ritmour buh

Gulf Power Company Constance J. Erickson

DOCUMENT NUMBER - DATE

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GULF POWER COMPANY

COAL INVENTORY ADJUSTMENTS FOR THE PERIOD April 2007 - September 2007

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Book Balance	Balance Survey Results		Difference		to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
265,949	272,483	6,534	2.40	0	0

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>
148,091	158,778	10,687	6.73	5,924	347,597

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to	o Books
<u>Tons</u>	Tons	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
22,857	22,254	(603)	(2.71)	0	0

Note:

The surveys of Crist, Smith and Scholz coal on hand were conducted on September 24, 2007.

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