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A SOUTHERN COMPANY

May 6, 2009

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

RECEIVED-FPSC  
09 MAY 11 AM 9:28  
COMMISSION  
CLERK

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,

*Susan D. Ritenour (ew)*

mv

COM

ECR

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Attachment

cc w/att:

Florida Public Service Commission  
Sid Matlock  
Gulf Power Company  
Constance J. Erickson

DOCUMENT NUMBER-DATE

04498 MAY 11 8

FPSC-COMMISSION CLERK

**GULF POWER COMPANY**  
**COAL INVENTORY ADJUSTMENTS FOR THE PERIOD**  
September 2008 - February 2009

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
324,557	303,960	(20,597)	(6.78)	(1,037,379)

PLANT SMITH:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
115,236	135,870	20,634	15.19	1,575,439

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to Books
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>\$</u>
74,569	77,689	3,120	4.02	101,674

**Note:**  
The surveys of Crist, Smith and Scholz coal on hand were conducted on March 5, 2009.

DOCUMENT NUMBER - DATE  
04498 MAY 11 8  
FPSC-COMMISSION CLERK