

940001-EI



The Southern Electric System

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March 11, 1996

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

Dear Ms. Bayo:

RE: Coal Inventory Adjustments for the Period
July 1995 - December 1995

Please accept this letter as notification of our semi-annual cost inventory adjustments as required by your Staff Advisory Bulletin No. 3 (First Revised) dated October 30, 1995 and Order No. PSC-95-0946-PHO-EI. See the attached sheet for the adjustments.

ACK _____
AFA _____ Should you have any questions, please call Richard McMillan,
APP _____ Manager of General Accounting, at (904)444-6589.
CAF _____ Sincerely,
CMU _____ *Susan D. Cranmer*
CTR _____ Susan D. Cranmer
EAG _____ Assistant Secretary and Assistant Treasurer
LEG _____ lw
LIN _____
OPC _____ Attachment
RCH _____ cc: R. J. McMillan
SEC _____
WAS _____
OTH _____

"Our business is customer satisfaction"

DOCUMENT NUMBER-DATE

03032 MAR 13 1996

FPSC-RECORDS/REPORTING

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
JULY 1995 - DECEMBER 1995

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	%	<u>Tons</u>	<u>\$</u>
225,989	257,494	31,505	12.24	23,780	1,259,166

PLANT SMITH:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	%	<u>Tons</u>	<u>\$</u>
61,958	71,255	9,297	13.05	7,160	225,471

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	%	<u>Tons</u>	<u>\$</u>
23,100	24,030	930	3.87	210	8,032

Note:

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