One Energy Place Pensacola, Florida 32520

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January 15, 1998

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: Inventory Adjustments

Aerial surveys are normally conducted at each plant in early January in order for pictures to be developed, results to be tabulated, reports to be completed, subsequent accounting entries to be made, and notification of all of the above to be sent to you by February 15th. Due to consistent bad weather, the flyovers have not yet been made this month and continue to be delayed.

Several consecutive days of good weather are required to prepare the coal piles for the aerial surveys. As soon as practical, the flyovers will be rescheduled. We anticipate the results will not be available until after February 15th; however, we will notify you of the results in a timely manner.

CAF _____ Sincerely,

Auran D. Clanmer CIR

Susan D. Cranmer
Assistant Secretary and Assistant Treasurer



DOCUMENT NUMBER-DATE

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