ORIGINAL

850.444.6111



December 3, 1999

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

Please accept this letter as notification of Gulf Power Company's semi-annual coal inventory adjustments as required by Order No. PSC-97-0180-PHO-EI. The attached sheet details the survey results and subsequent adjustments.

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

Sincerely,

Susan D. Ritenour

Assistant Secretary and Assistant Treasurer

Susan D. Riteraces

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CAF CMU CTR	Attacl	hment
EAG LEG MAS		Florida Public Service Commission Roberta Bass
OPO RER SEC		Gulf Power Company Richard J. McMillan
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DOCUMENT NUMBER - DATE

15001 DEC-8 #

GULF POWER COMPANY

COAL INVENTORY ADJUSTMENTS FOR THE PERIOD MARCH 1999 - SEPTEMBER 1999

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Book Balance	Survey Results	Difference		Adjustment to	o Books
<u>Tons</u>	<u>Tons</u>	Tons	<u>%</u>	<u>Tons</u>	<u>\$</u>
251,594	281,598	30,004	10.65	21,556	766,375

PLANT SMITH:

Book Balance	Survey Results	Differ	ence	Adjustment to Books	
Tons	Tons	Tons	<u>%</u>	Tons	<u>\$</u>
39,783	47,007	7,224	15.37	5,813	210,468

PLANT SCHOLZ:

Book Balance	Survey Results	Difference		Adjustment to	Books
<u>Tons</u>	<u>Tons</u>	Tons	<u>%</u>	<u>Tons</u>	<u>\$</u>
13,758	12,823	(935)	(7.29)	(550)	(22,388)

PLANT SCHERER:

Book Balance	Survey Results	Difference		ence Adjustment to E	
<u>Tons</u>	<u>Tons</u>	Tons	<u>%</u>	<u>Tons</u>	<u>\$</u>
1,708,949	1,686,549	(22,400)	(1.33)	(72,996)	(1,168,358)

Gulf's share of Scherer's adjustment (1,316) (68,617)

Note:

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

The surveys for Crist, Smith, & Scholz were conducted on September 15 and the survey for Scherer was conducted on October 1. The adjustments were booked in October and reflected in that month's fuel filing.