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Hublic Service Commission

March 18, 2010

Steven R. Griffin, Esq. Beggs & Lane P.O. Box 12950 Pensacola, FL 32591

Re: Gulf Power Company Request for Confidential Classification Docket No. 070001, Document Nos. 04024-07, 09567-07, 10242-07

Dear Mr. Griffin:

I am writing regarding Gulf Power Company's ("GPC") outstanding Request for Confidential Classification of portions of staff's audit working papers, prepared during the "Gulf Power Company Fuel Clause Audit for the Twelve Month Period Ended December 31, 2006," Audit Control No. 07-022-1-1, Document Nos. 04024-07, 09567-07, and 10242-07. This request was filed November 13, 2007, and it appears an order has not yet been issued.

Given that approximately 28 months has passed since the original request was made, I am requesting that GPC review the documents in question and determine if any portions thereof can be declassified. For any information that GPC believes continues to merit confidential classification, I request that GPC file a renewed request, including GPC's justification for continued confidential classification. Thank you for your time and attention, and please do not hesitate to contact me if you have any questions.

Sincerely.

Lisa C. Bennett Senior Attorney

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