STATE OF FLORIDA

RONALD A. BRISÉ CHAIRMAN



Capital Circle Office Center 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850 (850) 413-6046

Hublic Serbice Commission

May 28, 2013

Mr. Stan W. Connally, Jr. President and CEO Gulf Power Company One Energy Place Pensacola, Florida 32520-0100

Re: Docket No. 130140-EI, Petition for Rate Increase by Gulf Power Company

Dear Mr. Connally:

In response to your May 9, 2013, test year notification letter, Docket No. 130140-EI has been opened for Gulf Power Company's (Company) forthcoming general rate increase proceeding. It has been noted that the Company proposes to utilize a projected twelve-month period ending December 31, 2014, as the test year for the permanent rate increase proceeding. However, the appropriateness of the selected test year may be an issue in the proceeding.

It is my understanding that the Company will make its filing no earlier than July 8, 2013, in order to be in compliance with Rule 25-6.140, Florida Administrative Code (F.A.C.). If the Company is unable to file by July 22, 2013, it must notify the Commission in accordance with the provisions of Rule 25-6.140(3), F.A.C.

If you have any questions concerning this matter, please contact Marshall Willis. Director, in the Division of Accounting and Finance, at (850) 413-6914.

Sincerely.

Ronald A. Brisé Chairman

RB/JS

cc: Commissioner Lisa Polak Edgar Commissioner Art Graham Commissioner Eduardo E. Balbis

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FPSC-COMMISSION CLERK

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Braulio Baez, Executive Director
S. Curt Kiser, General Counsel
Charles Hill, Deputy Executive Director
Marshall Willis, Director – Division of Accounting and Finance
Ann Cole, Director – Office of Commission Clerk
Lisa Harvey, Docket Manager
J. R. Kelly, Public Counsel