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April 15, 2015

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Inventory Adjustments

Dear Ms. Stauffer:

Please accept this letter as notification of Gulf Power Company's coal inventory adjustments as required by Order No. PSC-97-0359-FOF-EI. The attached sheet details the survey results and subsequent adjustments.

Should you have any questions, please call Janet J. Hodnett, Comptroller, at (850) 444-6384.

Sincerely,

A handwritten signature in black ink that reads "Robert L. McGee, Jr." in a cursive style.

Robert. L. McGee, Jr.
Regulatory and Pricing Manager

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Attachments

cc: Florida Public Service Commission
Michael Barrett

GULF POWER COMPANY
COAL INVENTORY ADJUSTMENTS FOR THE PERIOD
October 2014 - March 2015

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
169,007	153,793	(15,215)	(9.89)	(10,601)	(957,057)

PLANT SMITH:

Book Balance	Survey Results	Difference		Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	<u>Tons</u>	<u>\$</u>
32,129	57,203	25,074	43.83	23,358	2,003,731

PLANT SCHOLZ:

No survey was conducted at this location as inventory was depleted due to the anticipated retirement of Plant Scholz.

Note:

The surveys of Crist and Smith coal on hand were conducted on March 6, 2015