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May 15, 2017

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,

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 2016 - April 2017

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>	
187,685	193,470	5,784	2.99	0	0	

Note:

The survey of Crist coal on hand was conducted on April 7, 2017