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October 13, 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 Paul Trippe, Comptroller, at (850) 444-6513.

Sincerely,

C. Share Bugets tor

Rhonda J. Alexander Regulatory, Forecasting and Pricing Manager

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Attachments

cc: Florida Public Service Commission Michael Barrett

GULF POWER COMPANY COAL INVENTORY ADJUSTMENTS FOR THE PERIOD May 2017 - September 2017

PLANT CRIST:

Book Balance	Survey Results	Difference		Adjustment to	Adjustment to Books	
<u>Tons</u>	<u>Tons</u>	<u>Tons</u>	<u>%</u>	Tons	<u>\$</u>	
248,459	251,818	3,359	1.33	0	0	

Note:

1

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