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August 22, 1996

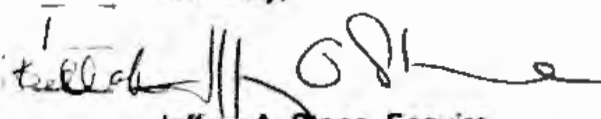
Ms. Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 88985-EI

Enclosed are an original and fifteen copies of Gulf Power Company's Comments in the above docket.

Sincerely,


Jeffrey A. Stone, Esquire
For the firm

lw

cc: Gulf Power Company
Susan D. Cranmer

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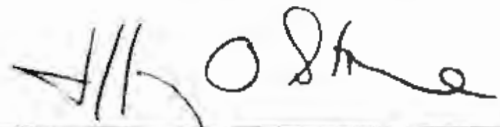
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Proposed Revisions to)	
Rule 25-6.0141, F.A.C.,)	Docket No. 951535-EI
Allowance for Funds Used During)	Date filed: August 23, 1996
Construction (AFUDC).)	
<hr/>		

COMMENTS OF GULF POWER COMPANY

GULF POWER COMPANY ("Gulf Power," "Gulf," or "the Company"), by and through its undersigned attorneys, and in response to the notice of proposed rulemaking issued August 2, 1996, Order No. PSC-96-0985-NOR-EI, hereby requests that the Florida Public Service Commission accept and treat the Company's written comments filed July 26, 1996 as though said comments were submitted pursuant to Order No. PSC-96-0985-NOR-EI. The Company does not request that a formal hearing be held. Provided that no hearing is held pursuant to the written request of any other interested party, Gulf does request an opportunity to address the Commission during the agenda conference at which the Commission will hold deliberations prior to adopting, rejecting or modifying the proposed rule.

Respectfully submitted this 22nd day of August 1996



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