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A SOUTHERN COMPANY

June 10, 1997

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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: Coal Inventory Adjustment

The semi-annual aerial fly over of the coal pile at Plant Daniel has been completed. However, Mississippi Power has not received all of the data concerning borings, density, etc. from the vendor involved. Consequently, the related computation of an adjustment to the Company's books cannot yet be completed.

Official notification of the survey results will be filed with the FPSC when the final report is received from Mississippi Power.

Sincerely,

Susan D. Cranmer

ACK _____
AFA _____ Susan D. Cranmer
APP _____ Assistant Secretary and Assistant Treasurer
CAF _____
CMU _____ lw
CTR _____ cc: Florida Public Service Commission
EAG 1 Katrina Tew
LEG 1 Gulf Power Company
LIN _____ Richard J. McMillan
OPC _____
RCH _____
SEC 1
WAS _____
OTH _____

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