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January 27, 1999

Ms. Brenda Buchan Division of Research and Regulatory Review Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0872

Dear Ms. Buchan:

RE: Year 2000 Readiness

Gulf Power Company's response to Commissioner's Garcia's letter January 20, 1999, regarding Year 2000 readiness is below. Also, Gulf has Year 2000 information on our website at WWW.GULFPOWER.COM that the general public can access.

General Planning Question #4 Overall Status

	Stage of Preparations	Percent Completion	Estimated Completion Date
ACK AFA APP	Inventory —Assessment —Remediation/Testing ——	100 100 55	07/01/97 07/01/98 06/01/99
CAF CMU CTR EAG LEG	Sincerely, R Sincerely, R Susan D. Ritenour Assistant Secretary and Assistant Treasurer		
LIN OPC RCH SEC/_ WAS OTH	lwcc: Beggs and Lane Jeffrey A. Ston Florida Public Sei Blanca S. Bayo	vice Commission	DOCUMENT NUMBER-DATE

PASS - RECORDS / REPORTING