Susan D. Ritenour Secretary and Treasurer and Regulatory Manager One Energy Place Pensacola, Florida 32520-0781

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COMMISSION CLERK

April 29, 2007



Mr. Timothy Devlin, Director Division of Economic Regulation Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0850

Dear Mr. Devlin:

080000

Re: Annual Report and Affiliate Transactions and Non-Regulated Activities and Depreciation Data

Accompanying this letter are the following documents:

- One unbound original and three copies of the FPSC Annual Report on Form PSC/ECR 101, including additional pages on affiliates, affiliate transactions and non-regulated activities, for 2007
- 2. Report of Depreciation Data for the year 2007
- 3. 2007 Annual Report to Stockholders for Gulf Power Company and Southern Company
- 4. 2007 Form 10-K filed with the Securities and Exchange Commission

Filing is made to comply with Chapter 350.117, Florida Statutes, and FPSC Rule 25-6.135, Florida Administration Code.

Sincerely, Susan D. Riteran

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Enclosures

cc w/o enc:

Ms. Ann Cole, Commission Clerk

Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee FL 32399-0850

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DOCUMENT NUMBER-DATE

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