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FPSC-RECORDS/REPORTING

February 10, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32301

HAND DELIVERY

Re: South Florida Natural Gas Co.; Docket No. 950003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of South Florida Natural Gas Co. in connection with the hearings scheduled to begin March 8, 1995 in this docket are the original and 15 copies of the Preliminary List of Issues and Positions in the above-referenced docket.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter.

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG ^{broken 3} _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC 1 _____
- WAS _____
- QTH _____

Thank you for your assistance.

Very truly yours,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

Parties of Record
Ms. Marcilee Masters
Mr. J. Peter Martin

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FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER - DATE

01620 FEB 10 95

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Cost) Docket No. 950003-GU
Recovery) Filed: February 10, 1995
_____)

SOUTH FLORIDA NATURAL GAS COMPANY'S
PRELIMINARY LIST OF ISSUES AND POSITIONS

South Florida Natural Gas Company (SFNG), hereby submits its preliminary list of issues and positions in connection with the March 8, 1995 hearing in this docket.

1. What is the SFNG purchased gas true-up amount for October, 1993 through March, 1994?

SFNG: \$38,346 underrecovery

Witness: Kahl

2. What is the estimated SFNG purchased gas true-up amount for April, 1994 through March, 1995, based upon two months actual and four months estimated data?

SFNG: \$183,178 overrecovery

Witness: Kahl

3. What is the total purchased gas adjustment true-up amount to be refunded during the period April, 1995 through March, 1996?

SFNG: \$144,832 overrecovery

Witness: Kahl

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

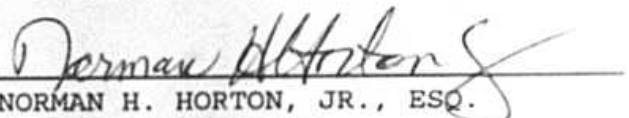
4. What is the maximum purchased gas cost recovery factor to be applied to customer bills for the period April, 1995 through March, 1996?

SFNG: 21.077¢ per therm, including projected cost of gas, prior period true-ups, and revenue tax factors.

Witness: Kahl

Respectfully submitted,

MESSER, VICKERS, CAPARELLO, MADSEN,
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NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for South Florida Natural
Gas Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing West Florida Natural Gas Company's Preliminary List of Issues and Positions have been served by U. S. Mail this 10th day of February, 1995 upon the following:

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Florida Public Service
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