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January 27, 1997

Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

BY HAND DELIVERY

Re: Docket No. **970003-GU**; West Florida Natural Gas Company

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings to begin February 19, 1997 in this docket are an original and 15 copies of the Preliminary List of Issues and Position.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,

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

- ACK
- AFA 1
- APP -
- CAF -
- CMI -
- CTR -
- EAG 1
- LEG 1
- LIN 3
- OFF -
- RCS -
- SEL 1
- WT -
- OTH -

NHH:amb
Enclosures
cc: Mr. Tom Goodwin
Mr. Jeff Householder
Parties of Record

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Purchased Gas Cost)
Cost Recovery)
_____)

Docket No. 970003-GU
Filed: January 27, 1997

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

West Florida Natural Gas Company (WFNG), hereby submits its preliminary list of issues and positions in connection with the February 19, 1997 hearing in this docket.

1. What is the appropriate final purchased gas adjustment true-up amount for the period April, 1995 through March, 1996?

WFNG: \$183,415 underrecovery

Witness: Goodwin

2. What is the estimated purchased gas adjustment true-up amount for the period April, 1996 through March, 1997?

WFNG: \$438,185 underrecovery

Witness: Goodwin

3. What is the total purchased gas adjustment true-up amount to be collected during the period April, 1997 through March, 1998?

WFNG \$621,000 underrecovery

Witness: Goodwin

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REGISTRATION DIVISION

4. What is the appropriate levelized purchased gas cost recovery (cap) factor for the period April, 1997 through March, 1998?

WFNG: 53.340¢ per therm, including projected cost of gas, prior period true-ups, and revenue tax factors.

Witness: Goodwin

5. What should be the effective date of the new purchased gas adjustment charge for billing purposes?

WFNG: WFNG agrees with Staff.

Respectfully submitted,

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NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for West Florida Natural
Gas Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of West Florida Natural Gas Company's Preliminary List of Issues and Positions in Docket No. 970003-GU have been served by hand delivery (*) and/or U. S. Mail this 27th day of January, 1997 upon the following:

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