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HAND DELIVERY

October 26, 1998

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

Re: Sebring Gas Systems, Inc., Docket No. 980003-GU

Dear Ms. Bayo:

DECEMED & EILED

Mr. Jerry Melendy Parties of Record

Enclosed for filing on behalf of Sebring Gas Systems, Inc. in connection with the hearings scheduled to begin November 23, 1998 in this docket are the original and 10 copies of the Preliminary Statement of Issues and Positions. Also enclosed is a diskette with the document on it in WordPerfect 6.1 format.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter. Thank you for your assistance.

Yours very truly.

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CK FA	Vandenie	Norman H. Horton, Jr.	0
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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment)	Docket No. 980003-GU	
Cost Recovery)	Filed: October 26, 1998	
)		

SEBRING GAS SYSTEMS, INC.'S PRELIMINARY STATEMENT OF ISSUES AND POSITIONS

Sebring Gas System, Inc. ("Sebring") hereby submits its preliminary statement of issues and positions to be taken up at the hearing now scheduled to begin on November 23, 1998 in this docket.

The exact name of the Company and the address of its principal business office is:

Sebring Gas Systems, Inc. 3515 US Highway 27 South Sebring, FL 33870-5452

The names and addresses of the persons authorized to receive notices and applications in this docket are:

Norman H. Horton, Jr. Messer, Caparello & Self, P.A. Suite 701, First Florida Bank Building P.O. Box 1876 Tallahassee, FL 32302-1876

Issue 1: What is the appropriate final purchased gas adjustment true-up amount for the period April, 1997 through March, 1998?

Sebring's Position: \$14,074 overrecovery.

Issue 2: What is the estimated purchased gas adjustment true-up amount for the period
April, 1998 through December 1998?

Sebring's Position: \$7,257 underrecovery.

Issue 3: What is the total purchased gas adjustment true-up amount to be refunded in the January, 1999 - December 1999 period?

Sebring's Position: \$6,817 overrecovery.

Issue 4: What is the appropriate levelized purchased gas cost recovery (cap) factor to be charged during the period January, 1999 through December, 1999?

Sebring's Position: 40.930¢ per therm.

Issue 4: What should be the effective date of the new purchased gas adjustment charge for billing purposes?

Sebring's Position: The factor should be effective for all meter readings on or after January 1, 1999, beginning with the first or applicable billing cycle for the period January, 1999 through December, 1999.

Respectfully submitted,

MESSER, CAPARELLO, & SELF, P.A. Suite 701, First Florida Bank Building Post Office Box 1876 Tallahassee, FL 32302-1876 (850) 222-0720

NORMAN H. HORTON, JR., ESQ.

FLOYD R. SELF, ESQ.

Attorneys for Sebring Gas System, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of Sebring Gas Systems, Inc.'s Pretiminary Statement of Issues and Positions in Docket No. 980003-GU have been served by hand delivery (*) and/or U. S. Mail this 26th day of October, 1998 upon the following:

Cochran Keating, Esq.*
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Florida Puolic Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

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Mr. John T. English President Florida Public Utilities Company P.O. Box 3395 West Palm Beach, FL 33402-3395

NORMAN H. HORTON, JR