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RECORDS AND REPORTING

215 SOUTH MONROE STREET, SUITE 701
POST OFFICE BOX 1876
TALLAHASSEE, FLORIDA 32302-1876
TELEPHONE: (850) 222-0720
TELECOPIERS: (850) 224-4359; (850) 425-1942
INTERNET: www.lawfla.com

September 28, 1999

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

HAND DELIVERY

Re: South Florida Natural Gas Co.; Docket No. 990003-GU

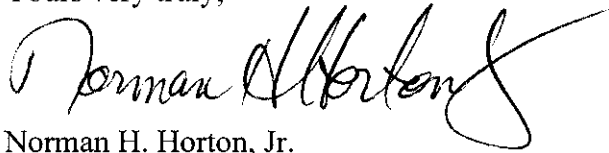
Dear Ms. Bayo:

Enclosed for filing on behalf of South Florida Natural Gas Co. are the following documents:

1. An original and 10 copies of the Petition for Approval of South Florida Natural Gas Co.'s Purchased Gas Adjustment Factor; 11706-99
2. An original and 10 copies of the Direct Testimony of Al Kara; 11707-99
3. An original and 10 copies of Exhibit AK-1.

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

Yours very truly,



Norman H. Horton, Jr.

AFA _____
 APP _____
 CAF _____
 CMU _____
 CTR _____
 EAG Wah Enclosures
 LEG _____
 MAS _____
 OPC _____
 PAI _____
 SEC _____
 WAW _____
 OTH _____

NHH/amb
 cc: Mr. Al Kara
 Ms. Amanda J. Price
 Mr. John Davis
 Parties of Record

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 RECORDS

ORIGINAL

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In Re: Purchased Gas True-Up)
_____)

DOCKET NO. 990003-GU

PETITION FOR APPROVAL OF
SOUTH FLORIDA NATURAL GAS CO.'S
PURCHASED GAS ADJUSTMENT FACTOR

South Florida Natural Gas Co. ("the Company"), pursuant to the requirements of this docket, petitions the Commission for approval of the Company's levelized purchased gas adjustment factor ("PGA") to be charged for gas consumption during the period January 1, 2000 to December 31, 2000. In support hereof, the Company states:

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

South Florida Natural Gas Co.
Post Office Box 248
New Smyrna Beach, Florida 32170

2. The names and addresses of the persons authorized to receive notices and communications in respect to this docket is:

Norman H. Horton, Jr.
Messer, Caparello & Self, P. A.
215 S. Monroe St.
Suite 701, First Florida Bank Building
Post Office Box 1876
Tallahassee, Florida 32302-1876

3. Pursuant to the requirements of this docket, the Company has prefiled the PGA true-up forms supplied by the Division of Electric and Gas for the April 1998 – December 1998 period in a manner consistent with the Department's instructions.

DOCUMENT NUMBER-DATE

11706 SEP 28 88

FPSC-RECORDS/REPORTING

4. As indicated in the prefiled true-up forms, the Company experienced an overrecovery of \$128,748 for the April 1998 – December 1998 period. In the November 1998 hearings in this docket, an estimated overrecovery of \$101,778 for the April 1998 – December 1998 period was approved for calculation of the true-up factor for the January 1999 – December 1999. Therefore, a final true-up amount of \$26,970 (overrecovery) will be included in the current calculation of the January 2000 – December 2000 true-up factor.

5. For the period January 1999 to December 1999, the Company projects an overrecovery of \$115,297 resulting in a total overrecovery of \$142,267 to refund in the January 2000 - December 2000 period. The Company projects therm sales of 2,748,250 for the January 2000 – December 2000 period. Therefore, the cumulative true-up factor to be applied to gas bills for this period is 5.177 cents per therm refund.

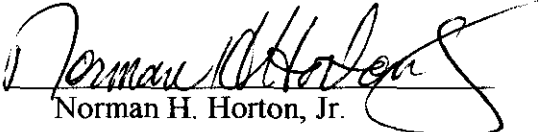
6. As indicated on the attached schedules E-1 through E-5, the Company projects total gas costs for the January 2000 – December 2000 period to be \$991,582. As stated previously, the Company projects therm sales of 2,748,250 resulting in a weighted average cost of gas (WACOG) inclusive of the purchased gas adjustment true-up of -5.177 cents per therm and the tax factor of 1.005030 cents per therm for a WACOG of 31.059 cents per therm for the twelve-month period.

WHEREFORE, South Florida Natural Gas petitions the Commission to approve the foregoing purchased gas cost recovery factors to be applied to customer bills for the period January 2000 – December 2000, and to billings thereafter until other purchased gas cost recovery factors are approved by the Commission

DATED this 28th day of September, 1999.

Respectfully submitted,

MESSER, CAPARELLO & SELF, P.A.
Post Office Box 1876
Tallahassee, Florida 32302-1876
(904)222-0720

By 
Norman H. Horton, Jr.

Attorneys for South Florida Natural Gas Co.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of South Florida Natural Gas Co.'s Petition for Approval of Purchased Gas Adjustment Factor in Docket No. 990003-GU have been served by hand delivery (*) and/or U. S. Mail this 28th day of September, 1999 upon the following:

Cochran Keating, Esq.*
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

Lee L. Willis, Esq.
James D. Beasley, Esq.
Ausley & McMullen
Post Office Box 391
Tallahassee, FL 32302

Mr. Russell D. Chapman
Administrator, Support Services
Tampa Electric Co.
P.O. Box 111
Tampa, FL 33601-0111

Joseph A. McGlothlin, Esq.
McWhirter, Reeves, McGlothlin,
Davidson Rief & Bakas, P.A.
117 S. Gadsden St
Tallahassee, FL 32301

John Roger Howe
Deputy Public Counsel
Office of the Public Counsel
111 West Madison St., Rm 812
Tallahassee, FL 32399-1400

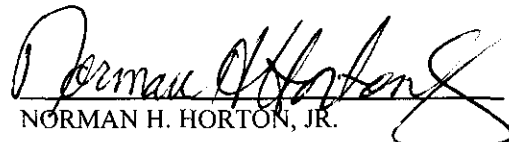
Wayne L. Schiefelbein, Esq.
P.O. Box 13688
Tallahassee, FL 32317

Ansley Watson, Jr., Esq.
MacFarlane, Ferguson, Allison
& Kelly
Post Office Box 1531
Tampa, FL 33601

John W. McWhirter, Esq.
McWhirter, Reeves, McGlothlin,
Davidson, Rief & Bakas, P.A.
Post Office Box 3350
Tampa, FL 33601-3350

Mr. Robert Cooper
U.S. Gypsum Company
P.O. Box 806278
Chicago, IL 60680-4124

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


NORMAN H. HORTON, JR.