GATLIN, SCHIEFELBEIN & COWDERY, P.A.
Attorneys at Law

3301 Thomasville Road, Suite 300
Tallahassee, Florida 32312

B. KENNETH GATLIN
WAYNE L. SCHIEFELBEIN
KATHRYN G.W. COWDERY

OF COUNSEL
THOMAS F. WOODS

TELEPHONE (850) 385-6908
TELECOPIER (850) 385-6755
E-MAIL bkgatlin@netally.com

ORIGINAL

February 26, 1998

HAND DELIVERY

Mr. Charles H. Hill, Director
Division of Water and Wastewater
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee FL 32399-0850

980000

RE: Gulf Utility - 1996 CIAC Gross-Up Refund Report

Dear Mr. Hill:

Pursuant to Order No. 24129, Docket No. 860184-PU, Gulf Utility Company hereby files its 1996 CIAC gross-up refund report. the report consists of:

1. Seven copies of a Special Report consisting of Schedules No. 1 through No. 6 prepared by Cronin, Jackson, Nixon & Wilson, attached hereto, and

2. One copy of Gulf Utility Company's 1996 state and federal tax returns, as amended, filed with the Division of Records and Reporting for which a Request for Confidential Classification of Material has been filed with the Director of Records and Reporting.

Rule 25-22.066, F.A.C., specifies that all material for which a ruling on confidential classification is pending shall be exempt from Section 119.07(1)F.S., and will be accorded stringent internal procedural guidelines, and shall be treated as if it had been classified confidential.

Please call this office if you have any questions.

Very truly yours,

B. Kenneth Gatlin

B. Kenneth Gatlin

BKG/pav
Enclosures

cc: Blanca S. Bayo, Director of Records and Reporting
(w/o enclosure)

ACK ____
AFA ____
APP ____
CAF ____
CMU ____
CTR ____
EAG ____
LEG ____
LIN ____
OPC ____
RCH ____
SEC 1
WAS ____
OTH ____

DOCUMENT NUMBER-DATE
02678 FEB 26 98
FPSC-RECORDS/REPORTING