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February 2, 1996



HAND DELIVERY

Ms. Blanca Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32301

Re: West Florida Natural Gas Company; Docket No. 960003-GU

Dear Ms Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin February 21, 1996 in this docket are the original and 15 copies of the Preliminary List of Issues and Positions.

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

Thank you for your assistance.

ACK ___ Norman H. Horton, Jr.

CAF Enclosures CMU ____cc: Parties of Record CTR ___ Mr. J. E. McIntyre EAG 3- Mar. Tom Goodwin LEG 1 LIN 3 OPC ____ RCH ____ SEC __ WAS ____

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FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re:	Purchased Gas Cost)	Docket	No. 960003	-GI	J
Cost Recovery)	Filed:	February	2,	1996

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 21, 1996 hearing in this docket.

 What is the appropriate final purchased gas adjustment true-up amount for the period April, 1994 through March, 1995?

Witness: Goodwin

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

WFNG:

WFNG:

\$304,917 underrecovery

\$1,345,359 underrecovery

Witness: Goodwin

3. What is the total purchased gas adjustment true-up amount to be collected during the period April, 1996 through March, 1997?
WFNG
\$1,040,442 underrecovery

Witness: Goodwin

DOCUMENT NUMBER-DATE
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FPSC-RECORDS/REPORTING

4. What is the appropriate levelized purchased gas cost recovery (cap) factor for the period April, 1996 through March, 1997?

WFNG:

37.543¢ 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. 960003-GU have been served by hand delivery (*) and/or U. S. Mail this 2nd day of February, 1996 upon the following:

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