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OF COUNSEL
THOMAS F. WOODS

February 20, 1998

HAND DELIVER

Mr. Richard Redemann
Division of Water & Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

RE: Do ket No. 970696-WS
Application for Extension of Service Area (Amendment of
Certificates Nos. 27-W and 24-S) by FLORIDA CITIES WATER
COMPANY in Lee County, Florida.

Dear Mr. Redemann:

Enclosed on behalf of Gulf Utility Company (Gulf) is proposed
Fourth Revised (Water Tariff) Sheet No. 32 (original and three
copies). This reflects the deletion from Gulf's territory of the
small portion of Section 8 of Township 46 South, Range 25 East
which the PSC has approved to be added to Florida Cities Water
Company's territory in the above docket.

ACK _____ As we discussed earlier today, Gulf advises that the small
AFA _____ portion of territory in Section 7 of Township 46 South, Range 25
APP _____ East which the PSC has approved to be added to Florida Cities
CAF _____ territory was not in Gulf's or any other utility's certificated
CMU _____ service area. In this regard I also enclose a map indicating the
location of this area.

CTR _____ Also submitted herewith is Gulf's Certificate No. 72-W.
EAG _____ Please note that Gulf's principal address is now 19910 South
LEG _____ Tamiami Trail, Estero, Florida 33928.

LIN _____

OPC _____

RCF _____

SFC _____

WAS _____

OTH _____

DOCUMENT NUMBER-DATE

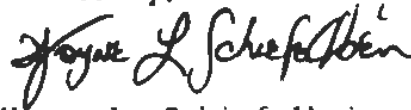
02482 FEB 20 98

FPSC-REGULATORY/REPORTING

Mr. Richard Rede...ann
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Thank you for your attention.

Sincerely,



Wayne L. Schiefelbein

WLS/pav
Enclosures

cc w/encl (tariff and map only): Doug Young, Florida Cities Water
Company (Via Facsimile)
Div. of Records and Reporting
(Hand Delivery)
Jennifer Brubaker, Esq.
(Hand Delivery)
w/o encl: Kathy Babcock (Via Facsimile)

NAME OF COMPANY GULF UTILITY COMPANY

WATER TARIFF

SECTION 8

The South one-half (1/2) of said Section and the Southeast one-quarter (1/4) of the Northeast one-quarter (1/4) of said Section and the Easterly one-half (1/2) of the Southwest one-quarter (1/4) of the Northeast one-quarter (1/4) of said Section.

SECTION 9

All of said Section.

SECTION 10

The South one-half (1/2) and the South one-half (1/2) of the North one-half (1/2) of said Section.

SECTION 11

The South one-half (1/2) of the Northwest one-quarter (1/4) and the Southwest one-quarter (1/4) of said Section.

SECTION 13

All of said Section.

SECTION 14

All of said Section.

SECTION 15

All of said Section.

SECTION 16

All of said Section.

SECTION 17

All of said Section.

SECTION 18

All of said Section less the following described portion:

Commencing at the Northeast corner of Section 18; thence run S 88° 52' 30" W a distance of 218.15 feet to the Point of Beginning of tract herein described; thence run S 20° 35' 30" E along the Westerly right-of-way line of U.S. 41, a distance of 1,151.70 feet; thence run S 79° 41' 20" W a distance of 1,537.96 feet; thence run N 01° 00' 20" W a distance of 1,331.39 feet to a point on the North line of Section 18; thence run N 88° 52' 30" E along said North line a distance of 1,131.65 feet to the Point of Beginning.

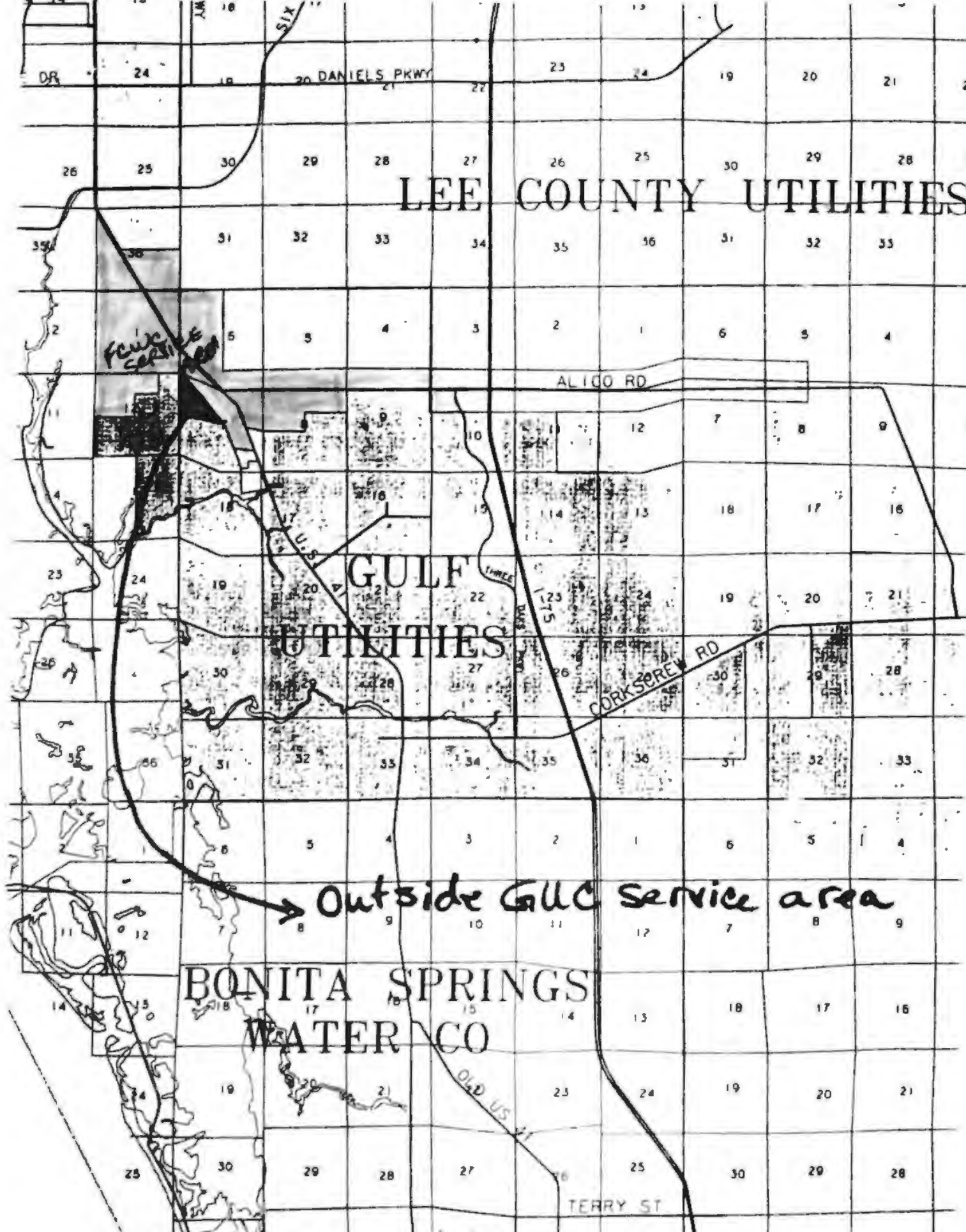
SECTION 19

All of said Section.

James W. Moore
ISSUING OFFICER

President
TITLE

LEE COUNTY UTILITIES



FWC SERVICE

GULF UTILITIES

Outside GUC service area

BONITA SPRINGS WATER CO

DR

DANIELS PKWY

ALICO RD

CORKSREW RD

TERRY ST

OLD US 91