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January 20, 1995

Ms. Blanca Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
101 East Gaines Street
Tallahassee, FL 32399-0850

HAND DELIVERY

Re: West Florida Natural Gas Company; Docket No. 950003-GU

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin March 8, 1995 in this docket are the original and 15 copies of the following:

- 00803-95 1) Second Revised Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery True-Up Amounts;
- 00804-95 2) Second Revised Direct Testimony of Tom Goodwin; and
- 3) Revised Schedule A-7.

Schedules A-1/F, A-1/FR, A-2, A-3, A-4, and A-5 for the period October, 1993 through March, 1994 and schedules A-1, A-1 Supporting Detail, A-1R, A-2, A-3, A-4, A-5 and A-6 for the period April, 1994 through September 1994 were previously filed with the January 5, 1995 revision.

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Ms. Blanca Bayo, Director
January 20, 1995
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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.

NHH/amb
Enclosures
cc: Parties of Record
Mr. J. E. McIntyre
Mr. Tom Goodwin

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas) Docket No. 950003-GU
Adjustment Cost Recovery) Filed: January 20, 1995
_____)

**SECOND REVISED PETITION FOR APPROVAL OF
WEST FLORIDA NATURAL GAS COMPANY'S
PURCHASED GAS COST RECOVERY TRUE-UP AMOUNTS**

West Florida Natural Gas Company ("the Company"), through undersigned counsel and pursuant to the requirements of this docket, hereby petitions the Commission to approve its second revised purchased gas cost recovery true-up amounts for the periods October, 1993 through March, 1994 and April, 1994 through September, 1994. In support hereof, the Company states:

1) The Company is a natural gas utility company within the jurisdiction of this Commission. Its principal business address is:

West Florida Natural Gas Company
Caller Box 1460
Panama City, FL 32402

2) The name and address of the person authorized to receive notices and communications with respect to this Petition are:

Norman H. Horton, Jr.
Messer, Vickers, Caparello, Madsen,
Goldman & Metz, P. A.
Suite 701, First Florida Bank Building
Post Office Box 1876
Tallahassee, FL 32302-1876

3) Pursuant to the requirements of this Docket, the Company has prefiled revised direct testimony and the revised purchased gas cost recovery true-up forms (Composite Exhibit TG-1) supplied by

the Commission Staff in a manner consistent with the Commission Staff's instructions.

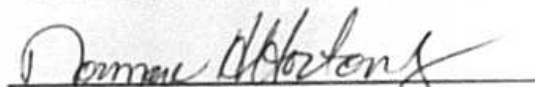
4) As indicated in the prefiled second revised direct testimony and true-up forms, the Company underrecovered \$329,323 for the period October, 1993 through March, 1994 and overrecovered \$201,261 for the period April, 1994 through September, 1994.

WHEREFORE, the Company respectfully requests that this Commission enter its order approving the Company's second revised true-up amounts for the periods October, 1993 through March, 1994 and April, 1994 through September, 1994.

DATED this 20th day of January, 1995.

Respectfully submitted,

MESSER, VICKERS, CAPARELLO, MADSEN,
GOLDMAN & METZ, P. A.
Post Office Box 1876
Tallahassee, FL 32302-1876
(904) 222-0720



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 the foregoing Second Revised Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost Recovery True-up Amounts, together with accompanying schedule and testimony, have been served by U. S. Mail this 20th day of January, 1995 upon the following:

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Florida Public Service
Commission
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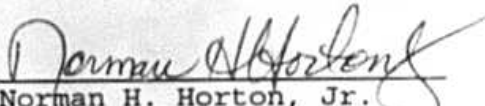
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