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ORIGINAL
FILE COPY

February 10, 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 Preliminary List of Issues and Positions.

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

ACK Thank you for your assistance.

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LIN 4 Enclosures

CC: Parties of Record

Mr. J. E. McIntyre man

Mr. Tom Goodwin

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WAS

OTH

Yours very truly,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

01621 FEB 10 1995

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Cost)
Cost Recovery)
_____)

Docket No. 950003-GU
Filed: February 10, 1995

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 March 8, 1995 hearing in this docket.

1. What is the WFNG purchased gas true-up amount for October, 1993 through March, 1994?

WFNG: \$329,323 underrecovery
Witness: Goodwin

2. What is the estimated WFNG purchased gas true-up amount for April, 1994 through March, 1995, based upon two months actual and four months estimated data?

WFNG: \$1,020,347 underrecovery
Witness: Goodwin

3. What is the total purchased gas adjustment true-up amount to be refunded during the period April, 1995 through March, 1996?

WFNG: \$270,355 overrecovery
Witness: Goodwin

DOCUMENT NUMBER-DATE

01621 FEB 10 95

FPSC-RECORDS/REPORTING

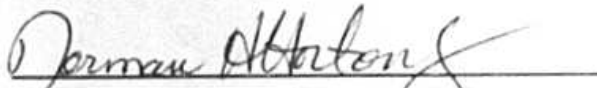
4. What is the maximum purchased gas cost recovery factor to be applied to customer bills for the period April, 1995 through March, 1996?

WFNG: 36.460¢ per therm, including projected cost of gas, prior period true-ups, and revenue tax factors.

Witness: Goodwin

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 the foregoing West Florida Natural Gas Company's Preliminary List of Issues and Positions in Docket No. 9500003-GU have been served by U. S. Mail this 10th day of February, 1995 upon the following:

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Florida Public Service
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