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Messer, Caparello, Madsen, Goldman & Metz

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February 2, 1996

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

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

Dear Ms. Bayo:

Enclosed for filing on behalf of South 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 and the Prehearing Statement.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this letter. Thank you for your assistance.

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ACK	
SER	
APPNHH/	'amb
	osures
CMUcc:	Parties of Record
CTR	Mr. Lou J. Defrain
	Mr. J. Peter Martin
EAG 3 Makin	Mr. J. McLelland
LEG 1	Ms. Anne V. Wood
LIN 3	
OPC	RECEIVED & FILED

FPSC-BUREAU OF RECORDS

OPC ___ RCH ___

SEC 1

WAS __

Norman H. Horton, Jr.

DOCUMENT NUMBER-DATE

01227 FEB-28

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

URIGINAL FRE COPY

In Re: Purchased Gas Cost) Docket No. 960003-GU

Recovery) Filed: February 2, 1996

SOUTH FLORIDA NATURAL GAS CO.'S PRELIMINARY STATEMENT OF ISSUES AND POSITIONS

South Florida Natural Gas Co. ("SFNG") hereby submits its preliminary statement of issues and positions to be taken up at the hearing now scheduled to begin on February 21, 1996 in this docket.

The exact name of the Company and the address of its principal business office is:

South Florida Natural Gas Co. Post Office Box 69000J Miami, Florida 33269-0078

The names and addresses of the persons authorized to receive notices and applications in this docket are:

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

Issue 1: What is the final true-up amount for the period April, 1994 through March, 1995?

SFNG's Position: \$71,061 overrecovery.

Issue 2: What is the projected true-up amount for the period
April, 1995 through March, 1996?

SFNG's Position: \$41,431 overrecovery.

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FPSC-RECORDS/REPORTING

Issue 3: What is the total true-up amount to be refunded in the April, 1996 - March, 1997 period?

SFNG's Position: \$112,492 overrecovery.

Issue 4: What is the appropriate levelized purchased gas factor
 (cap) to be charged during the period April, 1996 through
 March, 1997?

SFNG's Position: 27.000 cents per therm.

Issue 5: What should be the effective date of the new purchased gas adjustment charge for billing purposes?

SFNG's Position: The factor should be effective for all meter readings on or after April 1, 1996, beginning with the first or applicable billing cycle for the period April, 1996 through March, 1997.

Respectfully submitted,

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

Norman H. Horton, Jr.

Attorney for South Florida Natural

Gas Co.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of South 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:

Sheila L. Erstling*
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Blvd., Room 370
Tallahassee, FL 32399-0850

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NORMAN H. HORTON, JR.