LAW OFFICES

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A PROFESSIONAL ASSOCIATION

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August 16, 1996

Mr. Bill McNulty
Division of Auditing and Financial Analysis
Room 215, Gunter Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

HAND DELIVERY

Re:

Docket No. 960831-GU - West Florida Natural Gas Company's Petition for

Approval of Tariff Additions

Dear Bill:

Enclosed is Second Revised Table 27 for insertion in the supporting data which accompanied the petition in this docket.

Also, in reviewing the supporting data Section 3 of Attachments C-1 and D-1 may be disregarded. The data in Attachment I was used in the calculations.

Should you have any questions, please call me.

Sincerely,

The Company of the Compa

NHH/amb Enclosures

Mr. David Ging, Division of Electric and Gas

Ms. Blanca Bayo, Director, Divison of Records and Reporting

Mr. Jeff Householder

DOCUMENT NUMBER-DATE

FPSC-RECORDS/REPORTING

31.00

0.00 0.00 0.00 0.67 0.00 4.97 7.17

West Florida Natural Gas Company Ocala Division Normal Heating Degree Days By Read Cycle SECOND REVISED

DAY	1.00	2.00	1.00	4.00	at 1	6.00	7.00	8.00	8.00	10.00	11.00	12.00	13.00	14.00	18.00	16.00	17.00	18.00	18.00	20.00	21.00	22.06	23.00	34.00	25.00	38.00	27.00	29.00	28.00	34.00	
HORE	4																						-						-		
ALT	000	0.00	0.00	0.00	0. 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	
AUG	0.00	0.00	0.00	0.00	0.4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	
SEPT	200	0.00	0.00	0.00	0:1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	* 00	0.03	
OCT	0.00	0.00	0.07	0.13	0.00	0.17	0.00	0.23	0.07	0.00	0.00	0.00	0.20	0.63	0.00	0.27	0.47	0.37	0.17	0.80	0.67	0.43	0.30	0.30	0.63	0.67	113	0.63	0.63	0.80	
MOV	0.93	0.67	1.00	1.80	2.53	2.40	2.47	2.73	1.90	1.73	2.33	2.73	4.10	4.07	4.17	3.27	2.97	2.77	1.83	1.90	3.67	4.90	443	4.33	4.57	3.00	1.30	1.13	2.17	6.53	
DEC	5.63	5.20	5.87	6.80	9.67	4.87	8.17	4.23	6.27	6.00	1.00	4.80	6.67	5.00	4.30	5.87	7.03	8.47	9.80	7.67	6.17	8.17	7.90	6.27	7.97	9.60	9.03	6.50	5.33	613	
JAK	4.90	5.67	6.50	7.80	9.80	7.50	0.97	7.17	9.00	8.00	8.60	8.87	8.97	9.37	10.03	10.70	8.87	7.77	6.53	8.53	9.87	9.47	8.27	7.93	763	4.53	9.13	8.17	8.00	7.60	
PER.	7 67	6.33	5.87	8.63	843	7.07	7.17	8.00	10.87	10.70	7.83	7.77	7.83	7.83	473	443	5.33	5.23	5.17	4.50	5.20	443	5.30	6.47	6.77	7.30	6.53	5.10	1.03		
HAR.	4.23	4.33	4.00	3.93	4.40	3.10	3.10	1.63	4.10	3.63	4.37	4.27	2.93	3.27	3.27	2.70	2.80	3.53	2.67	2.10	2.00	2.30	2.90	1.73	213	1.63	1.83	1.30	0.90	9.77	
APR	1 43	1.37	133	1.63	1.1	1.50	2.23	0.90	0.00	0.87	0.00	0.87	0.30	0.20	0.03	0.40	1.00	0.63	0.53	0.23	0.07	0.20	0.47	0.37	0.13	0.20	0.47	0.47	0.43	0.37	
MAY	0.13	0.00	0.03	0.00	3.4	0.00	0.00	0.00	0.27	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	9.00	0.00	0.00	0.00	
AIK	0.00	0.00	0.00	0.00	1 10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
																														-	
CACF		82.00	\$3.00	64.00	914	54.00	57.00	88.00	86.00	80.00	01.00	#1.00	63.00																		
344	0.00	0.00	0.00	0.00	50 NL	0.00	0.00	0.00	0.00	0.00	0.00	-00	0.00	0.00																	
Augus	0.00	0.00	0.00	0.00	C 35.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
esp.	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																	
Octob	0.03	0.10	0.23	0.23	0.40	0.70	0.70	0.70	0.50	2.87	3.24	341	4.21	1.36																	
Mer.	12.27	12.87	13.74	20.47	22 7	25.20	27.10	28.83	41.86	47.33	48,93	56.26	50.46	31.80																	
Oec.	90.53	107 53	116.20	114.34	117.04	118.54	134.61	138.30	134.62	157.85	164.65	165.85	160.85	133.16																	
-	205.63	200 13	198.06	202.99	218.46	223.23	213.26	215.36	240.23	233.13	231.10	229.96	257.83	220.72																	
Pat.	200.49	249 65	265.08	262.35	248.65	248.88	251.75	200,45	247.77	237.76	245.72	243.69	221 02	248.81																	
March	187.58	193.51	174.68	170.91	166.84	161.47	162.90	140.87	121.41	134.15	121.00	118.00	115.40	152.29																	
April	M 32	76.76	73.99	72.12	73.85	70.72	59.30	56.02	61.22	40.32	38.28	36.71	36.21	50.32																	
Her	20.26	17.56	15.96	14.53	9.90	9.40	A.70	7.85	6.43	5.03	440	3.87	3.37	9.79																	
-	0.36	0.36	0.33	0.33	0.33	0.33	0.06	0.03	0.03	0.03	0.03	0.03	0.03	0.18																	
	858 47	858.47	858.47	868.47	808.47	868.47	808.47	865.47	464 47	868.47	858.47	858.47	808.47	858.47																	