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TAMPA ELECTRIC

July 9, 1997

## HAND DELIVERED

Ms. Blanca S. Bayo, Director Division of Records and Reporting Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

971134-60 940000

Notice of Merger of West Florida Natural Gas Company with and into Tampa RE: Electric Company, Adoption and Ratification of Tariff

Dear Ms. Bayo:

On June 30, 1997, West Florida Natural Gas Company was merged with and into Tampa Electric Company ("the Company"). Fla. Admin. Code Rule 25-9.044 requires the filing of a notice and the adoption and ratification of the tariff of an acquired company within ten days of a change in ownership or control of a utility, which places the operation under a different or new utility. This will serve as the Company's Notice, Adoption and Ratification under the above-referenced rule.

ACK	As the surviving corporation of the merger, the Company will continue to provide the goods and services heretofore provided by West Florida Natural Gas Company and will do so under the
AFA	- registered name "Peoples Gas System". The Company's gas operations will be through a division
APP	separate from the Company's electric division.

The Company hereby adopts, ratifies and makes its own all rates, rules, classifications and regulations of the former West Florida Natural Gas company on file with the Commission and CTV — effective at the time of merger. 54G /\_\_\_

TAMPA LICETHIC COMPANY

PO BOX 111

TAMPA FL 33601-0111

HILLSBOROUGH COUNTY 223 0800

DUTSIDE OF HILLSBORGUSH COUNTY 1 888 223 0800

HTTP: WWW.TEGGENERGY.COM.

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Within thirty days of the filing of this Notice, Adoption and Ratification, the Company, doing business as "Peoples Gas System", will issue and file in its own name the tariff of the predecessor utility, West Florida Natural Gas Company, then in effect and adopted by the Company.

In filing this Notice, Adoption and Ratification, the Company does not request that a formal docket be opened or that any action be taken by the Commission.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning the same to this writer.

Thank you for your assistance in connection with this matter.

Sincere

Roger H. Kessel

General Counsel and Secretary