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November 25, 1997

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Ansley Watson Jr P O Box 1531

Tampa Tlorida (360)

VIA FEDERAL EXPRESS

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

Re: Docket No. 971320-GU -- Petition for order approving Tampa Electric Company d/b/a Peoples Gas System's methodology for cost allocation used in calculating multiple purchased gas adjustment factors

Dear Ms. Bayo:

Enclosures

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1:

HIC

Enclosed for filing in the above docket on behalf of Peoples Gas System, a division of Tampa Electric Company, please find the original and 15 copies of Peoples' Notice of Serving Responses to Staff's First Set of Interrogatories.

Please acknowledge your receipt of the enclosures on the duplicate copy of this letter, and return the same to me in the enclosed preaddressed envelope.

Many thanks for your usual assistance.

ACK

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ANSLEY WATSON, JR.

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for order approving)	
Tampa Electric Company d/b/a Peoples)	DOCKET NO. 971320-GU
Gas System's methodology for cost)	
allocation used in calculating multiple)	Submitted for Filing:
purchased gas adjustment factors.	11-26-97

PEOPLES GAS SYSTEM'S NOTICE OF SERVING RESPONSES TO STAFF'S FIRST SET OF INTERROGATORIES

Peoples Gas System, a division of Tampa Electric Company ("Peoples"), by its undersigned attorneys, hereby gives notice of serving responses to Staff's First Set of Interrogatories to Peoples (Interrogatories Nos. 1 through 34 inclusive) propounded October 22, 1997.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of this Notice and the original and one copy of Peoples' Responses to Staff's First Set of Interrogatories (Interrogatories Nos. 1 through 34 inclusive) in the above docket have been furnished via Federal Express to Jorge Cruz-Bustillo, Staff Counsel, this 25th day of November, 1997.

Ansley Watson, Jr.

Macfarlane Ferguson & McMullen

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