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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,



Norman H. Horton, Jr.

ACK \_\_\_\_\_  
AFA \_\_\_\_\_  
AFD \_\_\_\_\_  
CAF \_\_\_\_\_  
GMJ \_\_\_\_\_  
LTH \_\_\_\_\_  
LTS \_\_\_\_\_  
LWS \_\_\_\_\_  
MCH \_\_\_\_\_  
SEC \_\_\_\_\_  
WFS \_\_\_\_\_  
OTW \_\_\_\_\_

NHH/amb  
Enclosures

cc: Mr. David Ging, Division of Electric and Gas  
Ms. Blanca Bayo, Director, Division of Records and Reporting  
Mr. Jeff Householder

DOCUMENT NUMBER-DATE  
08652 AUG 16 96  
FPSC-RECORDS/REPORTING

