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December 12, 1996

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

HAND DELIVERY

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

Dear Ms. Bayo:

Enclosed for filing on behalf of West Florida Natural Gas Company in connection with the hearings scheduled to begin February 19, 1997 in this docket are the original and 15 copies of the following:

1. Petition for Approval of West Florida Natural Gas Company's Purchased Gas Cost True-Up Amount; - 13232-96 - 12/12/96
2. Direct Testimony of Tom Goodwin; and } 13232-96-12/12/96
3. Schedules A-1 through A-7.

Please acknowledge receipt of these documents by stamping the enclosed extra copy of this

Thank you for your assistance.

Yours very truly,

Norman H. Horton, Jr.
Norman H. Horton, Jr.

NHH/amb
Enclosures

cc: Parties of Record
Mr. J. E. McIntyre
Mr. Tom Goodwin

RECEIVED & FILED
FPSC (BUREAU) OF RECORDS

Petition
DOCUMENT NUMBER-DATE

13232 DEC 12 96

FPSC-RECORDS/REPORTING

testimony schedules
DOCUMENT NUMBER - DATE
13233 DEC 12 96
FPSC-RECORDS/REPORTING

ACK _____
AFA 1 _____
APP _____ letter.
CAF _____
CMU _____
CTR _____
EAG 1 _____
LEG 1 _____
LIN 3 _____
OPC _____
RCH _____ NHH/amb
SEC 1 _____ Enclosures
WAS _____
OTH _____

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas Adjustment Recovery)
_____)

Docket No. 960003-GU
Filed: December 12, 1996

PETITION FOR APPROVAL OF
WEST FLORIDA NATURAL GAS COMPANY'S
PURCHASED GAS COST RECOVERY TRUE-UP AMOUNT

West Florida Natural Gas Company ("the Company"), through undersigned counsel and pursuant to the requirements of this docket, hereby petitions the Commission to approve its purchased gas cost recovery true-up amount for the period April, 1995 through March, 1996. In support hereof, the Company states:

1) The Company is a natural gas utility company within the jurisdiction of this Commission. Its principal business address is:

West Florida Natural Gas Company
Caller Box 1460
Panama City, FL 32402

2) The name and address of the person authorized to receive notices and communications with respect to this Petition are:

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

3) Pursuant to the requirements of this Docket, the Company has prefiled testimony and the purchased gas cost recovery true-up forms (Composite Exhibit TG-1) supplied by the Commission Staff in a manner consistent with the Commission Staff's instructions.

4) As indicated in the prefiled testimony and true-up forms, the Company underrecovered \$183,415 for April, 1995 through March, 1996.

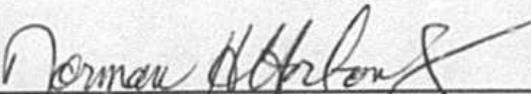
DOCUMENT NUMBER-DATE
13232 DEC 12 96
FPSC-RECORDS/REPORTING

WHEREFORE, the Company respectfully requests that this Commission enter its order approving the Company's true-up amount for the period April, 1995 through March, 1996.

DATED this 12th day of December, 1996.

Respectfully submitted,

MESSER, CAPARELLO, METZ, MAIDA & SELF, P. A.
Post Office Box 1876
Tallahassee, FL 32302-1876
(904) 222-0720



NORMAN H. HORTON, JR., ESQ.

Attorneys for West Florida Natural Gas Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of West Florida Natural Gas Company's Petition for Approval of Purchased Gas Cost True-Up Amount together with testimony, and accompanying schedules in Docket No. 960003-GU have been served by hand delivery (*) and/or U. S. Mail this 12th day of December, 1996 upon the following:

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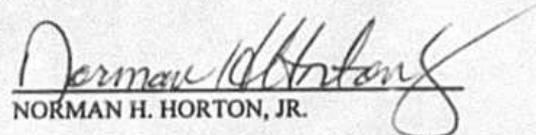
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