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January 24, 1997

Ms. Blanca Bayo, Director
Division of Records and Reporting
Room 110, Easley Building
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

BY HAND DELIVERY

Re: Docket No. **970003-GU**; West Florida Natural Gas Company

Dear Ms. Bayo:

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

1. Petition for Approval of West Florida Natural Gas Company's Revised Purchased Gas Cost Recovery Factor; 975-97
2. Revised Direct Testimony of Tom Goodwin; and 476-97
3. Revised Schedules E-1/R, E-2, E-3, E-4 and E-5.

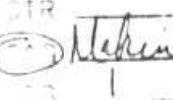
The purpose of this filing is to revise some of the data in the initial filing. The petition, revised testimony and revised schedules replace the documents filed January 17, 1997 in this docket.

Please indicate receipt of this document by stamping the enclosed extra copy of this letter.

Thank you for your assistance in this matter.

Sincerely,


Norman H. Horton, Jr.

CKK _____
VFA 1 _____
VFP _____
VNF _____
DMU _____
DTR _____


3 + orig
NHH:abb
Enclosures

cc: Mr. Tom Goodwin
Mr. Jeff Householder
Parties of Record

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Purchased Gas)
Adjustment Cost Recovery)
_____)

Docket No. 970003-GU
Filed: January 24, 1997

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PETITION FOR APPROVAL OF
WEST FLORIDA NATURAL GAS COMPANY'S
REVISED PURCHASED GAS COST RECOVERY FACTORS

West Florida Natural Gas Company ("the Company"), by and through its undersigned attorneys and pursuant to the requirements of this docket, hereby petitions the Commission for approval of the Company's revised purchased gas cost recovery factors for the period April, 1997 through March, 1998. 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
301 Maple Avenue
Panama City, Florida 32402

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

Norman H. Horton, Jr.
Messer, Caparello & 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 the purchased gas cost recovery forms supplied by the Electric & Gas Department in a manner consistent with the Department's instructions.

4) As indicated in the prefiled forms, as of the end of March, 1996 the Company will have experienced an underrecovery of \$183,415 for the period April, 1995 through March, 1996, and an revised estimated underrecovery of \$438,185 for the period April, 1996 through March, 1997. The final total true-up for the projected period April, 1997 through March, 1998 is a revised underrecovery of \$621,000. A true-up collection factor of 2.367¢ per therm has been calculated.

5) As indicated in the prefiled forms, the maximum purchased gas cost recovery factor is 53.340¢ per therm for the period April, 1997 through March, 1998. This includes projected cost of gas purchased, prior period true-up, and revenue tax factors, and are based upon projected sales.

WHEREFORE, West Florida Natural Gas Company petitions the Commission to approve the foregoing purchased gas cost recovery factor, to be applied to customer bills for the period April, 1997 through March, 1998, and to billings thereafter until another purchased gas cost recovery factor is approved by the Commission.

DATED this 24th day of January, 1997.

Respectfully submitted,

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



NORMAN H. HORTON, JR., ESQ.
FLOYD R. SELF, ESQ.

Attorneys for West Florida Natural
Gas Company

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of West Florida Natural Gas Co.'s Revised Petition for Approval of West Florida Natural Gas Company's Proposed Purchased Gas Cost Recovery Factors together with accompanying schedules and testimony in Docket No. 970003-GU have been served by hand delivery (*) and/or U. S. Mail this 24th day of January, 1997 upon the following:

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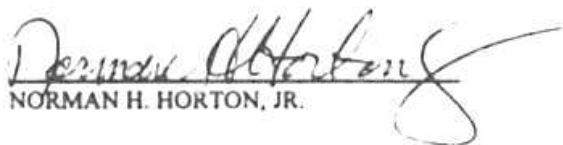
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