



Gulf Utility Company

19910 S. Tamiami Trail
P.O. Box 350
Estero, FL 33928-0350
941/498-1000
FAX 941/498-0625

May 5, 1997

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

RE: Docket No. **960329-WS**; Application of Gulf Utility Company for
a Water and Wastewater Rate and Service Availability Charge
Adjustment in Lee County, Florida

Dear Ms. Bayo:

Enclosed please find a copy of the bank statement for the escrow
account for the month of April 1997. In accordance with the
overearning and interim rate orders, monies have been deposited
into the escrow account to meet the \$439,653 security requirement.
The account balance as of April 30, 1997 is \$551,927.89. Reports
of the April 1997 revenue billed and rate comparison are enclosed.
Interim rates were effective November 1, 1996.

Should you have any questions, please contact me at (941) 498-1000.

Sincerely,

ACK _____
AFA 1 *Carolyn B. Andrews*
APP _____
CAF _____
Chief Financial Officer

CMU _____
CTR _____
Enclosures (3)

EAG _____
LEG 1 _____
LIN 3 _____
OPR _____
RCR _____
SEC 1 _____
WAS 1 _____
OTH _____

DOCUMENT NUMBER-DATE

04585 MAY-86

FPSC-RECORDS/REPORTING

SUNTRUST BANK, SOUTHWEST FLORIDA
 ISLAND PARK OFFICE
 P O BOX 3454
 FORT MYERS FL 33918-3454

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 66/E00/0167/0



Account Statement

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 GULF UTILITY COMPANY AND FPSC
 ESCROW ACCOUNT
 19910 S TAMiami TRl
 ESTERO FL 33928-2114

Questions? Please call
 LOCALLY(941)489-2424
 or OUTSIDE(800)895-0024

OUR NEW ACCESS 3 EQUITY LINE OFFERS THREE CONVENIENT WAYS TO USE THE EQUITY IN YOUR HOME. CHOOSE A REVOLVING LINE OF CREDIT, A FIXED RATE/FIXED TERM LOAN OR THE INTEREST-ONLY OPTION. YOU CAN BE YOUR OWN BANKER WITH ACCESS 3. EQUAL HOUSING LENDER.

Statement Summary	Account Type	Account Number	Statement Period	Taxpayer ID
	BUSINESS JUMBO MONEY MARKET		04/01/97 - 04/30/97	

Description	Amount	Description	Amount
Beginning Balance	\$550,281.10	Average Balance	\$550,318.65
Deposits/Credits	\$1,668.79	Average Collected Balance	\$550,318.65
Checks	\$.00	Number of Days in Statement Period	30
Withdrawals/Debits	\$.00	Annual Percentage Yield Earned	3.75%
Ending Balance	\$551,927.89	Interest Paid Year to Date	\$5,642.64

Deposits/Credits	Date	Amount	Serial #	Description
	04/30	1,668.79		INTEREST PAID THIS STATEMENT THRU 04/30
Deposits/Credits: 1		Total Items Deposited: 0		

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	04/01	550,281.10	550,281.10	04/30	551,927.89	551,927.89

DOCUMENT NUMBER-DATE

04585 MAY-86

FPSC-RECORDS/REPORTING

GULF UTILITY COMPANY

Water Comparison Report

4/01/97 Thru 4/30/97

Rate Schedule	Total Usage	Energy Charges	Basic Charges	Demand Charges	Total Revenue	* Percentage *		
						Chgs	Rec	Dem
112 3/4 IN WATER RESIDENTI	73	166 73	47 20		194 01			
Rates		167 68	50 72		208 40			
Difference		10 95	3 44	00	14 39	7 5	7 3	0
113 WATER RESIDENTIAL	48,897	98,322.01	55,223 04		152,555 05			
Rates		105,670 21	59,217 40		164,887 91			
Difference		7,338 20	3,994 56	00	11,322 86	7 5	7 2	0
114 1 IN WATER RESIDENTIAL	84	168 84	59 10		227 94			
Rates		181 44	63 29		244 83			
Difference		12 60	4 29	00	16 89	7 5	7 3	0
213 5/8 X 3/4 WTR COMMERC	789	1,885.89	795 88		2,381 77			
Rates		1,704.24	852.45		2,557 69			
Difference		181.65	63 43	00	175 92	7 5	7 3	0
114 1 IN WATER COMMERCIAL	715	1,427 18	821 90		1,949 05			
Rates		1,544 40	870 51		2,114 91			
Difference		117 22	48 61	00	165 86	7 5	7 3	0
115 1 1/2 IN WATER COMMERC	628	1,262.28	215 04		1,577 32			
Rates		1,256 45	228 00		1,584 45			
Difference		5 83	12 96	00	7 13	7 5	7 3	0
116 2 IN WATER COMMERCIAL	502	1,011.02	215 10		1,226 12			
Rates		1,086 48	228 05		1,424 53			
Difference		75 46	12 95	00	98 40	7 5	7 3	0
114 4 IN WATER COMMERCIAL	2,219	4,460.19	292 86		4,854 03			
Rates		4,792 04	422 54		5,215 58			
Difference		331 85	129 68	00	361 55	7 5	7 3	0
113 5/8 X 3/4 WTR MULTIFAM	46	92 46	21 52		123 98			
Rates		99 26	22 80		123 16			
Difference		6 80	1 28	00	9 18	7 5	7 2	0
114 1 IN WATER MULTI-FAMIL	1,326	2,641 24	1,082 80		1,764 74			
Rates		2,859 84	1,162 15		4,021 99			
Difference		121 60	73 35	00	257 25	7 5	7 3	0
115 1 1/2 IN WATER MULTI	696	1,398 96	748 22		2,147 18			
Rates		1,502 24	802 75		2,305 11			
Difference		103 28	54 53	00	157 93	7 5	7 3	0
114 2 IN WATER MULTI	1,939	3,877 29	756 24		4,633 61			
Rates		4,188 24	811 22		4,999 56			
Difference		311 95	55 98	00	365 93	7 5	7 3	0

GULF UTILITY COMPANY

Water Comparison Report

4/01/97 Thru 4/30/97

Rate Schedule	Total Usage	Energy Charges	Basic Charges	Demand Charges	Total Revenue	* Percentage *		
						* of Chgs *	Sec	Dem
1.1 1 IN WATER MULTI	1,698	3,612.96	282.06		3,669.06			
Rates		3,667.48	270.42		3,928.10			
Difference		354.70	18.36	00	373.06	7.5	7.3	0
1.8 4 IN WATER MULTI	1,986	3,991.86	393.84		4,385.70			
Rates		4,289.76	422.94		4,712.30			
Difference		297.90	28.70	00	326.60	7.5	7.3	0
1.9 6 IN WATER MULTI	2,724	5,475.24	787.70		6,262.94			
Rates		5,882.84	845.08		6,728.92			
Difference		408.60	57.38	00	465.98	7.5	7.3	0
4.1 5/8 X 3/4 WTR IRRIGATI	62	126.62	86.68		211.30			
Rates		133.92	92.86		226.87			
Difference		9.20	6.27	00	15.57	7.5	7.2	0
4.4 1 IN WATER IRRIG	87	174.87	89.10		233.97			
Rates		187.92	83.28		251.21			
Difference		13.05	6.38	00	17.24	7.5	7.3	0
4.7 1 1/2 IN WATER IRRIG	1	2.01	39.38		41.39			
Rates		2.16	42.28		44.41			
Difference		.15	2.87	00	3.02	7.5	7.3	0
5.14 1 IN WATER PUBLIC AUTH	22	44.22	39.60		83.62			
Rates		47.52	42.26		89.78			
Difference		3.20	2.86	00	6.16	7.5	7.3	0
5.5 1 1/2 IN W PUB AUTH	47	94.47	196.90		291.37			
Rates		101.92	211.25		312.77			
Difference		7.08	14.38	00	21.40	7.5	7.3	0
5.16 2 IN WATER PUBLIC AUTH	357	717.87	604.16		1,221.73			
Rates		771.12	640.88		1,212.00			
Difference		53.55	16.72	00	90.27	7.5	7.3	0
5.17 3 IN WATER PUBLIC AUTH	326	655.26	252.06		907.32			
Rates		704.16	270.42		974.58			
Difference		48.90	18.36	00	67.26	7.5	7.3	0
5.4 4 IN WATER PUBLIC AUTH	2,095	4,210.95	590.76		4,801.71			
Rates		4,528.20	633.81		5,159.01			
Difference		316.25	43.05	00	357.30	7.5	7.3	0
7.1 5/8 X 1/4 WATER CONSTR	1	2.01	7.88		9.89			
Rates		2.16	8.45		10.61			
Difference		.15	.57	00	.72	7.5	7.2	0

GULF UTILITY COMPANY

Water Comparison Report

4/01/97 Thru 4/30/97

Rate Schedule	Total Usage	Energy Charges	Basic Charges	Demand Charges	* Percentage *			
					Total Revenue	% of Chgs	% Rec	% Dem
114 1 IN WATER CONST	5	10 08	19 70		29 78			
Rates		10 80	21 13		31 93			
Difference		76	1 43	00	2 18	7 5	7 3	0
115 2 IN WATER CONST	158	317 58	378 13		695 70			
Rates		341 28	405 66		746 94			
Difference		23 70	27 54	00	51 24	7 5	7 3	0
401 PRIVATE FIRE PROTECT		.00	13 13		13 13			
Rates		.00	14 08		14 08			
Difference		.00	.96	00	.96	0	7 3	0
402 PRIVATE FIRE PROTECT 2		.00	21 01		21 01			
Rates		.00	22 54		22 54			
Difference		.00	1 53	00	1 53	0	7 3	0
404 PRIVATE FIRE PROTECT		.00	693 70		693 70			
Rates		.00	704 20		704 20			
Difference		.00	10 50	00	10 50	0	1 5	0
406 PRIVATE FIRE PROTECT		.00	787 74		787 74			
Rates		.00	845 10		845 10			
Difference		.00	57 36	00	57 36	0	7 3	0
408 PRIVATE FIRE PROTECT		.00	1,680 40		1,680 40			
Rates		.00	1,802 80		1,802 80			
Difference		.00	122 40	00	122 40	0	7 3	0
411 PRIVATE FIRE PROTECT		.00	13 13		13 13			
Rates		.00	13 13 14.08		13 13 14.08			
Difference		.00	1.96	00	1.96	0	100 0	0
499 SEWER ONLY CUSTOMER	5,373	.00	.00		.00			
Rates		.00	.00		.00			
Difference		.00	.00	00	.00	0	0	0
<i>Int Totals Rate</i>	72,889	126,687 88	67,117 49	00	302,805 36			
<i>Old Totals Rate</i>		148,813 91	71,939 57 71,939 57	00	302,805 36 217,753 48			
Difference		10,126 03	4,822 08 4,822 08	00	85,052 00	7 5	7 3	0
					14,948 3			

GULF UTILITY COMPANY

Sewer Comparison Report

6/01/97 Thru 6/30/97

Rate Schedule	Total Usage	Energy Charges	Basic Charges	Demand Charges	Total Revenue	* Percentage *		
						Chgs	% of Change	Dem
100 SEWER RESIDENTIAL	16,854	46,519.73	40,386.22		86,905.95			
Rates		40,229.69	34,954.72		75,184.41			
Difference		6,290.04-	5,431.50-	00	11,721.54-	13.5-	13.5-	0
101 5/8" X 3/4" SWR COMM	462	1,963.50	1,321.67		3,285.17			
Rates		1,700.16	1,142.92		2,844.08			
Difference		263.34-	177.75-	00	441.09-	13.4-	13.5-	0
102 1 IN SEWER COMMERCIAL	566	2,406.90	710.94		3,116.44			
Rates		2,082.88	616.40		2,699.28			
Difference		322.62-	98.54-	00	418.16-	13.6-	13.4-	0
201 1 1/2 SEWER COMMERCIAL	578	2,456.80	801.72		3,258.22			
Rates		2,127.04	434.24		2,561.28			
Difference		329.46-	367.38-	00	396.84-	13.4-	13.4-	0
104 2 IN SEWER COMMERCIAL	656	2,788.00	1,070.64		3,858.64			
Rates		2,414.08	826.50		3,240.58			
Difference		373.92-	244.14-	00	617.76-	13.4-	13.4-	0
102 1 IN SEWER MULTI FAMIL	899	2,820.75	1,881.90		4,702.65			
Rates		2,308.22	1,629.00		3,937.22			
Difference		512.42-	252.90-	00	765.43-	13.4-	13.4-	0
103 1 1/2 SEWER MULTI FAMI	403	1,712.75	1,087.06		2,799.81			
Rates		1,483.04	941.07		2,424.11			
Difference		229.71-	145.99-	00	375.70-	13.4-	13.4-	0
104 2 IN SEWER MULTI FAMIL	821	2,489.25	1,204.47		3,693.72			
Rates		2,021.28	1,042.65		3,063.93			
Difference		467.97-	161.82-	00	629.79-	13.4-	13.4-	0
107 6 IN SEWER MULTI FAMIL	453	1,925.25	836.29		2,761.54			
Rates		1,667.04	724.01		2,391.05			
Difference		258.21-	112.28-	00	370.49-	13.4-	13.4-	0
502 1 IN SEWER PUBLIC AUTH	7	29.75	41.82		71.57			
Rates		29.76	26.20		56.96			
Difference		0.99-	15.62-	00	14.61-	13.4-	13.4-	0
501 1 1/2 IN SWR PUBLIC AU	47	199.75	418.10		617.85			
Rates		172.96	341.95		514.91			
Difference		26.79-	76.15-	00	102.94-	13.4-	13.4-	0
504 2 IN SEWER PUBLIC AUTH	238	1,011.90	802.98		1,814.88			
Rates		875.84	695.10		1,570.94			
Difference		136.66-	107.88-	00	243.94-	13.4-	13.4-	0

GULF UTILITY COMPANY

Sewer Comparison Report

4/01/97 Thru 4/30/97

Rate Schedule	Total Usage	Energy Charges	Basic Charges	Demand Charges	* Percentage *		
					Total Revenue	% of Change	Chgs
305 3 IN SEWER PUBLIC AUTH	141	599 25	267 64		866 89		
Rates		516 68	231 68		748 36		
Difference		80 37-	38 96-	00	118 53-	13 4-	13 4-
306 4 IN SEWER PUBLIC AUTH	329	1,398 25	836 38		2,234 63		
Rates		1,210 72	724 02		1,934 74		
Difference		187 53-	112 36-	00	299 89-	13 4-	13 4-
301 5/8" X 1/4" CONST SEW	1	4 25	16 73		20 98		
Rates		3 68	14 48		18 16		
Difference		87-	2 25-	00	2 82-	13 4-	13 5-
405 3 IN SEWER INFLUENT	1,707	7,579 08	803 92		8,382 00		
Rates		6,664 88	696 04		7,360 92		
Difference		1,024 20-	107 88-	00	1,121 08-	13 5	13 4
406 4 IN SEWER INFLUENT	3,285	14,585 40	836 28		15,421 78		
Rates		12,614 40	736 02		13,350 42		
Difference		1,971 00-	112 26-	00	2,071 36-	13 5-	13 4-
Totals <i>Interim Rates</i>	27,447	92,488 46	52,023 96	00	145,512 42		
Totals <i>Old Rates</i>		80,010 65	48,894 60	00	128,905 25		
Difference		12,477 81-	3,129 36-	00	16,607 17-	13 5-	13 5-