

Ms. Blanca S. Bayo
July 9, 1997
Page 2

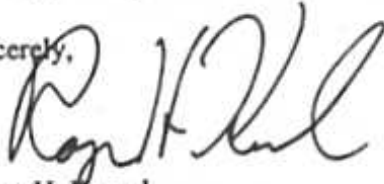
Within thirty days of the filing of this Notice, Adoption and Ratification, the Company, doing business as "Peoples Gas System", will issue and file in its own name the tariff of the predecessor utility, West Florida Natural Gas Company, then in effect and adopted by the Company.

In filing this Notice, Adoption and Ratification, the Company does not request that a formal docket be opened or that any action be taken by the Commission.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning the same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Roger H. Kessel". The signature is fluid and cursive, with the first name "Roger" being particularly prominent.

Roger H. Kessel
General Counsel and Secretary