

R & R

Commissioners:

SUSAN F. CLARK, CHAIRMAN  
J. TERRY DEASON  
JULIA L. JOHNSON  
DIANE K. KIESLING  
JOE GARCIA



TIMOTHY DEVLIN, Director  
Auditing & Financial Analysis  
(904) 413-6480

# Public Service Commission

August 14, 1995

Southern States Utilities, Inc.  
Brian P. Armstrong  
1000 Color Place  
Apopka, FL 32703

Dear Mr. Armstrong:

Docket No. 950495-WS -- Southern States Utilities, Inc.  
Rate Case Audit Request

The Florida Public Service Commission will review the rate base, capital structure and net operating income for the historical base year ended December 31, 1994, the projected interim period ended December 31, 1995, and test year ended December 31, 1996 in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Ian Forbes, the district office supervisor, (407) 423-6146, will coordinate this audit.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_ Rule 25-30.110(b), F.A.C., states that, "Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff".
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_ Rule 25-22.006, F.A.C., promulgates the procedure to exempt confidential and proprietary business information from Public Records Law 119.07(1), Florida Statutes. Excerpts from this rule are attached to this letter however, the rule should be read in its entirety when an exemption is claimed. Write or call the Florida Public Service Commission's Office of the General Counsel for additional information, (904) 488-7463.
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_

DOCUMENT NUMBER-DATE  
07766 AUG 14 95  
FPSC-RECORDS/REPORTING

Southern States Utilities, Inc.  
August ~~14~~, 1995

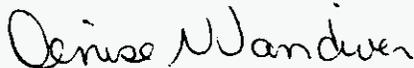
- 2 -

A formal audit report will be issued for internal official use only by the Commission on or about November 1, 1995. An audit exit conference will be scheduled to inform you of draft findings and prevent audit staff misunderstanding of a company record or procedure. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Please complete the Pre-audit Questionnaire and use the pre-stamped envelope to return the completed form to me by August 29, 1995.

Questions regarding the audit or staff conduct should be directed to Ian Forbes or myself.

Sincerely,



Denise N. Vandiver

DNV/sp

Enclosures: (1) Excerpts from Rule 25-22.006, F.A.C.  
and 366.093, F.S.  
(2) Pre-audit Questionnaire  
(3) Pre-stamped, Addressed Envelope  
(4) Data Processing Questionnaire

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosures)  
Field Audit Supervisor  
Legal Services (w/o enclosures)  
Division of Audit and Finance (Chaires)  
Division of Records and Reporting (w/o enclosure)  
Public Counsel

Southern States Utilities, Inc.  
Morris Bencini  
1000 Color Place  
Apopka, FL 32703