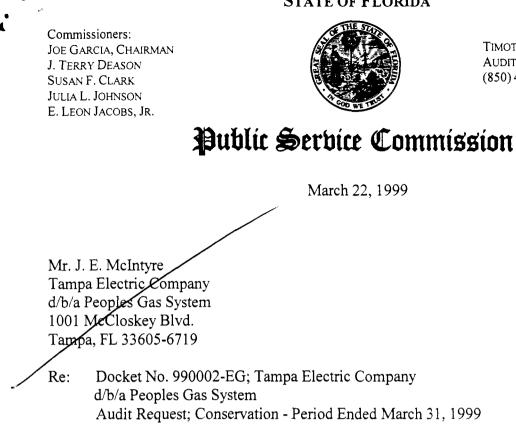


RIR

TIMOTHY DEVLIN, DIRECTOR

(850) 413-6480

AUDITING & FINANCIAL ANALYSIS



Dear Mr. McIntyre:

The Florida Public Service Commission will conduct a conservation audit for the period ended March 31, 1999 in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. James McPherson, (813) 744-6093, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

ACK	In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.	DOCUMENT NUMBER-DATE
	IRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0865 An Affirmative Action/Equal Opportunity Employer	00
WASPSC Website: www.		N.us
OTH		

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Mr. J. E. McIntyre Page 2 March 22, 1999

A formal report is expected to be issued for internal Commission use in July 1999. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

Ocnise Mandiver

Denise N. Vandiver Bureau Chief - Auditing

DNV:sp

cc: District Office Supervisor Division of Legal Services Division of Records and Reporting Public Counsel