

STATE OF FLORIDA

R & R

Commissioners:
J. TERRY DEASON, CHAIRMAN
E. LEON JACOBS, JR.
LILA A. JABER



DIVISION OF REGULATORY OVERSIGHT
DANIEL M. HOPPE, DIRECTOR
(850)413-6480

Public Service Commission

August 10, 2000

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Mr. Bill Walker
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1859

Re: Docket No. Undocketed; Florida Power & Light Company
Audit Request; Investigation
Audit Control No. 00-222-4-1

Dear Mr. Walker:

The Florida Public Service Commission will determine whether the operating revenues for April 15, 1999 through April 14, 2000 have been properly reported and whether the refund amount has been properly calculated 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. Kathy Welch, (305) 470-5600, 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:

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.

- APP _____
- CAF _____
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- COM _____
- CTR _____
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- LEG _____
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09793 AUG 14 2000

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Internet E-mail: contact@psc.state.fl.us

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A formal report is expected to be issued for internal Commission use in September 2000. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver
Bureau Chief - Auditing Services

DNV: sp

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