

STATE OF FLORIDA

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
KATRINA J. MCMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP



DIVISION OF REGULATORY COMPLIANCE
BETH W. SALAK
DIRECTOR
(850) 413-6600

Public Service Commission

RECEIVED-FPSC
09 JUL -9 PM 4:11
COMMISSION
CLERK

July 8, 2009

Ms. Paula K. Brown
Tampa Electric Company
P.O. Box 111
Tampa, Florida 33601-0111

Re: Docket No.: 090001-EI; Company Name: Tampa Electric Company; Audit Purpose: Hedging Aug 2008 - Jul 2009; Audit Control No: 09-189-2-1

Dear Ms. Brown:

The Florida Public Service Commission will conduct a Hedging audit, 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. Mr. Joe Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1449. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6418.

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."

A formal report is expected to be issued for internal Commission use on October 1, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

Dale Mailhot, Assistant Director
Division of Regulatory Compliance

DNM:ch

cc: Division of Regulatory Compliance (File Folder)
Office of Commission Clerk

DOCUMENT NUMBER - DATE
06894 JUL -98
FPSC - COMMISSION CLERK