#  <br> Capital Circle Office Center • 2540 Shumard Oak Boulevard <br> Tallahassee, Florida 32399-0850 

## -M-E-M-O-R-A-N-D-U-M-

DATE: April 17, 2014
TO: $\quad$ Marguerite McLean, Records Technician, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 140001
Company Name: Florida Public Utilities Company (FPUC)
Company Code: EI803
Audit Purpose: Fuel Cost Recovery Clause
Audit Control No: 14-027-4-2

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held April 14, 2014.

## LD <br> Attachments: Confidential Document Index <br> Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)


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Florida Public Utilities Company

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