State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD TALLAHASSEE, FLORIDA 32399-0850

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

DATE:

April 17, 2014

TO:

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

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

ed By

Received By

4/17/2014

Date

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