

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: June 6, 2016
TO: Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 160002-EG
Company Name: Florida Public Utilities Company
Company Code: EI803
Audit Purpose: Energy Conservation Cost Recovery Clause
Audit Control No: 16-019-1-8

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 June 6, 2016.

LD/cm
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC
2016 JUN -7 AM 10:06
COMMISSION
CLERK

Ashley Quick
Received By

6/7/16
Date

COMMISSIONERS:
JULIE I. BROWN, CHAIRMAN
ART GRAHAM
LISA POLAK EDGAR
RONALD A. BRISÉ
JIMMY PATRONIS

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Public Service Commission

June 6, 2016

Mr. Curtis Young
Senior Regulatory Analyst
Florida Public Utilities Company
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409

**Re: Energy Conservation Cost Recovery Clause Audit; Docket 160002-EG; ACN: 16-019-1-8;
Courtesy Copy of Confidential Documents Provided to Company**

Dear Mr. Young:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (850) 413-6417 as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

A handwritten signature in cursive script that reads "Lynn M. Deamer".

Lynn M. Deamer
Chief of Auditing

LMD

Received by:

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Florida Public Utilities Company

Energy Conservation Cost Recovery Clause Audit

Docket 160002-EG, Audit Control Number 16-019-1-8

Item	Description	Pages	# of Pages
1	Payroll for all FPUC and related company employees whose time is charged to the 2015ECCR	44-4	1
2	Payroll Support	44-5, 44-5.1, 44-6, 44-6.1, 44-7, 44-7.1, 44-8, 44-8.1, 44-8.2, and 44-8.3	10
3	Supplementary Payroll Support	44-9, 44-9.1, 44-9.2, 44-9.3, 44-9.4, 44-9.5, 44-9.6, 44-9.7, 44-9.8, and 44-9.9	10

Total Pages 21

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Florida Public Utilities Company
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409

**Re: Energy Conservation Cost Recovery Clause Audit; Docket 160002-EG; ACN: 16-019-1-8 ;
Confidential Documents Returned to Company**

Dear Mr. Young:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and fax this sheet to me at (850) 413-6417 as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

A handwritten signature in cursive script that reads "Lynn M. Deamer".

Lynn M. Deamer
Chief of Auditing

LMD

Received by:

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

List of Items Returned:

Florida Public Utilities Company
Energy Conservation Cost Recovery Clause Audit
Docket 160002-EG, Audit Control Number 16-019-1-8

Item No	Description	Number of Pages	Document Request
1	Parago and Blackhawk Engagement Solutions Rebates	CD	ECCR 8
2	Parago and Blackhawk Articles of Incorporation and Company Email	8	ECCR 8
3	Customer Bill Sample	74	ECCR 11

1 CD
82 Pages