

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-

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**DATE:** August 12, 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.: 160030-WS  
Company Name: Ni Pacolet Milliken Utilities, LLC  
Company Code: WU920/SU915  
Audit Purpose: A1f - Affiliated Transactions Audit  
Audit Control No.: 16-130-4-2

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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 August 11, 2016.

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

cc: Bureau of Auditing (File copy)

*Sandra Soto*

Received By

*8/12/2016*

Date

RECEIVED-FPSC  
AUG 12 PM 1:16  
COMMISSION  
CLERK

COMMISSIONERS:  
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LISA POLAK EDGAR  
RONALD A. BRISÉ  
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STATE OF FLORIDA



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

## Public Service Commission

August 11, 2016

Mr. Benny Wilkinson  
VP of Financial Due Diligence  
Ni America Operating, LLC  
10913 Metronome Drive  
Houston, Texas 77043

**Re: Audit of Affiliate Transactions; Docket 160030-WS; ACN: 16-130-4-2; Courtesy Copy of Confidential Documents Provided to Company**

Dear Mr. Wilkinson:

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 black ink 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

Ni Pacolet Milliken Utilities, LLC

Audit of Affiliate Transactions

Docket 160030-WS, Audit Control Number 16-130-4-2

Item	Description	Pages	# of Pages
1	Overhead Expense Analysis	44.1 and 44-2.3	2
2	Allocated Salaries and Wages	44-1, 44-1.1, 44-1.2, 44-2, 44-2.1, and 44-2.2,	6
3	Summary of Board of Director Minutes	8 and 8.1	2
4	Select pages copied from the Audited Financial Statements	9, 9.1, 9.2, 9.3, 9.4, 9.5, 9.6, 9.7 and 9.8	9
5	Parent Allocated Salaries and Benefits	44.2, 44.5, 44.6, 44.7, and 44.8	5
6	Auditor created Calculation of Payroll Deductions	44.3 and 44.4	2

*Total Pages 26*