State of Florida

Commissioners: SUSAN F. CLARK, CHAIRMAN J. TERRY DEASON JULIA L. JOHNSON DIANE K. KIESLING JOE GARCIA



TIMOTHY DEVLIN, Director Auditing & Financial Analysis (904) 413-6480

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Public Service Commission

February 9, 1996

Capital Symbelt/Fund '84 Ltd. Raymond Moats 4406 South Florida Avenue Lake and, FL 33813-2182

Dear Mr. Moats:

Docket No. 960063-SU -- Capital Sunbelt/Fund '84 Ltd. Transfer Audit Request - Establish Rate Base as of May 13, 1993

The Florida Public Service Commission will establish the rate base as of May 13, 1993 in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Ian Forbes, the district office supervisor, (407) 317-7337, will coordinate this audit.

Rule 25-30.110(b), F.A.C., states that. "Unless otherwise authorized by the

ACK	Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff"
AFA	inspection during business hours by Commission staff".
APP	Rule 25-22.006, F.A.C., promulgates the procedure to exempt confidential and
CAF	I I I I I I I I I I I I I I I I I I I
CMU	Statutes. Excerpts from this rule are attached to this letter however, the
CTR	rule should be read in its entirety when an exemption is claimed. Write or eall the Florida Public Service Commission's Office of the General Counsel for
EAC	

LEG ____

OPC ____

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DOCUMENT NUMBER-DATE

FPSC-RECORDS/REPORT

Capital Sunbelt/Fund '84 Ltd. February 9, 1996

A formal audit report will be issued for internal official use only by the Commission on or about June 14, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ian Forbes or myself.

Sincerely.

Denise N. Vandive

Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C. and 366.093, F.S.

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosure)
Field Audi: Supervisor
Legal Services (w/o enclosure)
Division of Records and Reporting (w/o enclosure)
Public Counsel

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