

RFA

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Commissioners:
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JOE GARCIA



Public Service Commission

May 1, 1996

City Gas Company
Richard E. Wall
955 East 25th Street
Hialeah, FL 33013-3498

Dear Mr. Wall:

Docket No. 960502-GU -- City Gas Company
Preliminary Rate Case Review Prior to Filing of MFRs

The Florida Public Service Commission will conduct a preliminary rate case review prior to filing of MFRs 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. Kathy Welch, the district office supervisor, (305) 470-5602, will coordinate this audit.

ACK _____ Rule 25-7.014(5), F.A.C., states that, "Upon direction of the Commission, or
WFA _____ in the performance of delegated staff duties, any member of the Commission may
APP _____ make at any reasonable time a personal visit to the utility's offices or other
GAF _____ places of business, and may inspect any facility, records, accounts, books,
CMU _____ reports, and papers of the utility which appear necessary in the discharge of
CTR _____ Commission duties. During such visits the company shall provide staff
EAG _____ member(s) with adequate and comfortable working and filing space, consistent
LEG _____ with the prevailing conditions and climate and comparable with the
LIN _____ accommodations provided the company's outside auditors".
OPC _____
RCH _____
SEC _____
WAS _____
OTH _____

DOCUMENT NUMBER-DATE

04937 MAY-1 '96

FPSC-RECORDS/REPORTING

City Gas Company

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A formal audit report will be issued for internal official use only by the Commission on or about August 13, 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.

Please complete the Pre-audit Questionnaire and use the pre-stamped envelope to return the completed form to me by May 15, 1996.

Questions regarding the audit or staff conduct should be directed to Kathy Welch or myself.

Sincerely,

Denise N Vandiver

Denise N. Vandiver

DNV/sp

- Enclosures: (1) Excerpts from Rule 25-22.006, F.A.C.
and 366.093, F.S.
(2) Pre-audit Questionnaire
(3) Pre-stamped, Addressed Envelope
(4) Data Processing Questionnaire

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