

MEMORANDUM

June 25, 1996

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *W*

RE: DOCKET NO. ~~950001-EI~~ -- TAMPA ELECTRIC COMPANY  
FUEL AUDIT REPORT - PERIOD ENDED MARCH 31, 1996  
AUDIT CONTROL NO. 95-298-2-4

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The above-referenced audit report is forwarded. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit working papers are available for review on request. There are confidential working papers associated with this audit.

Please forward a complete copy of this report to:

Tampa Electric Company  
Angela Llewellyn  
702 North Franklin Street  
Tampa, Florida 33602-4418

DNV/sp  
Attachment

cc: Chairman Clark  
Commissioner Deason  
Commissioner Johnson  
Commissioner Kiesling  
Commissioner Garcia  
Mary Andrews Bane, Deputy Executive Director/Technical  
Legal Services  
Division of Auditing and Financial Analysis (Devlin/Causseaux/  
File Folder)  
Division of Electric and Gas (Dudley)  
Tampa District Office (Bouckaert)

Research and Regulatory Review (Harvey)  
Office of Public Counsel

DOCUMENT NUMBER-DATE  
06917 JUN 27 86  
FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT REPORT  
FOR THE TWELVE MONTHS ENDED MARCH 31, 1996

Field Work Completed

June 5, 1996

TAMPA ELECTRIC COMPANY

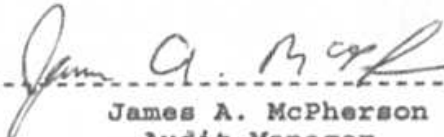
Tampa, Florida

Hillsborough County

Fuel Audit

Docket Number 960001-EI

Audit Control Number 95-298-2-4


  
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James A. McPherson  
Audit Manager

Audit Staff

Thomas E. Stambaugh

Minority Opinion

Yes \_\_\_ No Yes

  
-----  
Ann Bouckaert  
Public Utilities Supervisor

DOCUMENT NUMBER-DATE

06917 JUN 27 1996

FPSC-RECORDS/REPORTING

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## I Executive Summary

**Audit Purpose:** We have applied the procedures described in Section II of this report to audit the appended Fuel Adjustment Cost Recovery Filings, Schedule A-1, filed by Tampa Electric Company in support of FPSC Docket Number 960001-EI for the six months periods ended September 30, 1995 and March 31, 1996.

**Scope Limitation:** The audit exit conference was held on June 5, 1996. The report is based on confidential information which is separately filed with the Commission clerk.

**Disclaim Public Use:** This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

**Opinion:** The appended exhibits A-1 of the Fuel Adjustment Clause Recovery Filing for the six months periods ended September 30, 1995 and March 31, 1996 represent Tampa Electric Company books and records maintained in substantial compliance with Commission directives. The expressed opinions extend only to the scope of work described in section II of this report.

**Summary of Findings:** The Utility is in compliance with revised Staff Advisory Bulletin #3 for purposes of calculating coal inventory. The Utility also changed its accounting for fuel additives from using accounts 151.13 and 501.XX to using 154.49 and 502.49 in compliance with Federal Energy Regulatory Commission Docket FA94-3-000.

## II Audit Scope

The opinions contained in this report are based on the audit work described below. When used in this report, COMPILED means that audit work includes:

**COMPILED** - Means that the audit staff reconciled exhibit amounts with the general ledger; visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity or inconsistency; and except as otherwise noted performed no other audit work.

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**FUEL REVENUE:** Compiled general ledger revenue accounts 440.04, 442.04, 442.14, 442.24, 442.34, 444.03 and 445.03 on a monthly basis for the twelve month period and agreed to the Fuel Adjustment Recovery Filing (FAC). Tested a sample of customer bills to ensure the proper billing factor was being charged. Recomputed fuel revenues using FPSC approved rate factors and company provided KWH sales.

**FUEL COST OF SYSTEM NET GENERATION:** Compiled accounts 501, 509, 547 and 552 for recoverable fuel expense on a monthly basis for the twelve month period and agreed to the FAC. Verified that the Utility accounts for coal in compliance with the revised Staff Advisory Bulletin #3 and that it accounts for additives according to FERC Dkt FA94-3-000. Agreed purchases to selected invoices and agreed terms to supporting contracts.

**TOTAL COST OF PURCHASED POWER:** Tested the filing schedules A6, A7, A8 and A9 by tracing to a sample of original invoices. Verified that the Utility is recording sales of economy energy and interchange power transactions according to Staff Advisory Bulletin #20.

**GPIF AND TRUE-UP:** Agreed amounts shown on the filings to the amounts authorized by the FPSC.

**OTHER:** Read the minutes of Tampa Electric Board of Directors meetings since the previous audit. Read the audit workpaper files of the most recent outside audit of Tampa Electric Co. Performed analytical review procedures on unit prices and costs of generation. Recalculated coal inventory adjustments. Traced inventory adjustments to the general ledger. Verified that the inventory adjustments were used in the determination of generating costs using coal.

AUDIT DISCLOSURE NO. 2

**SUBJECT:** Accounting for Additives

**STATEMENT OF FACT:** In the previous fuel audit, Tampa Electric Co. (TEC) classified fuel additives to general ledger account 151.13. The accounting for additives was addressed in Federal Energy Regulatory Commission (FERC) Dkt. FA94-3-000. The FERC stated that TEC was using accounts 151 and 501 for inventory and expense, respectively. The FERC cited one of its previous rulings in which it had instructed another utility to use accounts 154 and 502 for inventory and expense. The FERC instructed TEC to use these same inventory and expense accounts.

**STATEMENT OF OPINION:** In the current fuel audit, TEC used accounts 154.49, Additives as its inventory account and account 502.49, Steam Operations-Big Bend, as its expense account.

**STATEMENT OF CONCLUSION:** TEC stands in compliance with the instructions in FERC Dkt FA94-3-000.

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
TAMPA ELECTRIC COMPANY  
PERIOD TO DATE THROUGH: SEPTEMBER, 1995

	\$				¢/KWH				cents/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	200,873,250	194,683,250	6,189,999	3.2	9,206,479	9,992,142	214,337	2.4	2.18187	2.16415	0.01772	0.8
2. Special Nuclear Fuel Disposal Cost	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
3. Coal Car Investment	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
4. Adjustments to Fuel Cost	(22,900)	0	(22,900)	0.0	9,206,479 (a)	9,992,142 (a)	214,337	2.4	(0.00025)	0.00000	0.00025	0.0
4a. Adjustments to Fuel Cost (Allow.)	1,815,269	831,140	1,022,223	22.6	9,206,479 (a)	9,992,142 (a)	214,337	2.4	0.01187	0.00925	0.00262	19.7
4b. Adjustments to Fuel Cost (Polk Proj. Reserve)	(36,640)	0	(36,640)	0.0	9,206,479 (a)	9,992,142 (a)	214,337	2.4	(0.00040)	0.00000	(0.00040)	0.0
5. TOTAL COST OF GENERATED POWER (LINES 1 THROUGH 4b)	201,832,891	195,434,704	6,398,187	3.3	9,206,479	9,992,142	214,337	2.4	2.19229	2.17339	0.01890	0.9
6. Fuel Cost of Purchased Power - Firm (A3)	8,588,877	8,529,500	59,377	0.7	330,836	150,153	180,683	120.3	2.53007	2.67650	(1.00643)	(29.6)
7. Energy Cost of Sch. C, E Economy Purchases (Broker) (A3)	641,416	624,500	16,916	2.7	18,655	10,415	8,240	1.3	3.43831	3.39126	0.04705	1.4
8. Energy Cost of Other Economy Purchases (Non-Broker) (A3)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. E Economy Purchases (A3)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0	0	0 (a)	0	0.0	0.00000	0.00000	0.00000	0.0
11. Payments to Qualifying Facilities (A3)	3,605,343	4,577,000	(971,657)	(27.2)	241,557	234,743	6,814	2.9	1.49255	1.35813	0.13442	(23.5)
12. TOTAL COST OF PURCHASED POWER (LINES 6 THROUGH 11)	12,815,642	10,722,000	2,093,642	19.5	591,444	403,311	187,737	46.5	2.16829	2.05009	0.11820	(18.4)
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					9,797,927	9,395,453	402,474	4.3				
14. Fuel Cost of Economy Sales (A4)	13,863,906	12,059,300	1,804,606	6.2	970,205	797,767	172,438	21.8	1.42897	1.43600	(0.00703)	(12.7)
15. Gains on Economy Sales - BUX (A4)	3,107,187	2,003,040	1,014,147	48.5	970,205	797,767 (a)	172,438	21.8	0.32026	0.20230	0.11796	22.1
16. Fuel Cost of Sch. B Separ. Sales (A4)	2,712,779	2,530,700	182,079	6.8	216,749	156,690	60,059	18.7	1.25150	1.37794	(0.12644)	(9.2)
17. Fuel Cost of Sch. D Jurisd. Sales (A4)	345,427	399,200	(53,773)	(13.5)	24,776	24,657	119	0.5	1.29420	0.61961	0.67459	(13.9)
18. Fuel Cost of Sch. G Jurisd. Sales (A4)	59,910	0	59,910	0.0	2,611	0	2,611	0.0	2.29452	0.00000	2.29452	0.0
19. Fuel Cost of Sch. J Jurisd. Sales (A4)	982,703	501,700	481,003	69.3	29,034	33,350	(4,316)	(12.0)	3.46383	1.74376	1.72007	95.2
20. Fuel Cost of RPP Sch. B Separ. Sales (A4)	1,592,731	1,549,100	43,631	2.8	68,328	22,383	45,945	(23.5)	1.77181	2.14251	(0.37070)	(0.0)
21. Fuel Cost of Other Power Sales (A4)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	22,670,293	20,241,040	2,429,253	12.0	1,311,703	1,115,716	197,927	17.8	1.72831	1.81733	(0.08902)	(4.9)
23. Net Inadvertent Interchange					1,187	0	1,187	0.0				
24. Wheeling Rec'd. less Wheeling Delv'd.					1,485	0	1,485	0.0				
25. Interchange and Wheeling Losses					23,121	19,834	3,287	16.4				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 23 + 24 - 25)	191,978,244	185,916,464	6,061,780	3.3	8,465,375	8,261,843	203,532	2.5	2.36781	2.35030	0.01751	0.8
27. Net Unbilled	4,091,190 (a)	3,568,683 (a)	1,322,507	37.1	215,679	158,587	57,092	36.0	0.06246	0.04654	0.01592	34.2
28. Company Use	425,373 (a)	378,050 (a)	47,323	12.5	18,757	16,800	1,957	11.4	0.00543	0.00483	0.00060	10.7
29. T & D Losses	9,066,251 (a)	9,414,513 (a)	(348,262)	(3.7)	399,780	418,367	(18,587)	(4.4)	0.11577	0.12378	(0.00701)	(5.7)
30. System KWH Sales	191,978,244	185,916,464	6,061,780	3.3	7,831,159	7,668,889	162,270	2.1	2.45147	2.42455	0.02692	1.1
31. Wholesale KWH Sales	(1,053,204)	(785,686)	(267,518)	24.1	(42,016)	(32,759)	(9,257)	28.3	2.50667	2.39914	0.10753	4.5
32. Jurisdictional KWH Sales	190,925,040	185,130,778	5,794,262	3.1	7,789,143	7,635,330	153,813	2.0	2.45117	2.42446	0.02671	1.1
33. Jurisdictional Loss Multiplier - 1.0005												
34. Jurisdictional KWH Sales Adjusted for Line Losses	191,020,503	185,223,423	5,797,080	3.1	7,789,143	7,635,330	153,813	2.0	2.45239	2.42507	0.02732	1.1
35. Peabody Coal Contract Buy-Out Assmt. Jurisdictionalized	3,067,304	2,557,543	509,761	19.9	7,789,143	7,635,330	153,813	2.0	0.03930	0.02350	0.01580	17.6
36. True-up *	(6,423,670)	(6,423,670)	0	0.0	7,789,143	7,635,330	153,813	2.0	(0.00247)	(0.00113)	0.00134	(2.0)
37. Total Jurisdictional Fuel Cost (Excl. GPVF)	187,644,129	181,357,288	6,286,841	3.5	7,789,143	7,635,330	153,813	2.0	2.49930	2.37524	0.12406	1.4
38. Revenue Tax Factor									1.00023	1.00023	0.00000	0.0
39. Fuel Cost Adjusted for Taxes (Excl. GPVF)									2.41130	2.37721	0.03409	1.4
40. GPVF * (Already Adjusted for Taxes)	146,199	146,199	0	0.0	7,789,143	7,635,330	153,813	2.0	0.00188	0.00191	(0.00003)	(1.4)
41. Fuel Cost Adjusted for Taxes (Incl. GPVF)	187,810,328	181,503,487	6,306,841	3.5	7,789,143	7,635,330	153,813	2.0	2.41318	2.37912	0.03406	1.4
42. Fuel FAC Rounded to the Nearest .001 cents per KWH									2.413	2.379	0.034	1.4

\* Based on Jurisdictional Sales (a) Included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL  
 FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
 TAMPA ELECTRIC COMPANY  
 PERIOD TO DATE THROUGH: MARCH, 1966

SCHEDULE VI

	1				KWB				cents/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
	AMOUNT	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	AMOUNT	%	AMOUNT	AMOUNT	AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	177,858,822	164,565,683	13,293,139	8.1	8,583,516	8,018,293	565,223	7.1	2.89159	2.85112	0.04047	1.4
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
3. Coal Car Investment	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
4a. Adj. to Fuel Cost (Fl. Heads/Haunch. Wheeling Losses)	(18,899)	0	(18,899)	0.0	8,583,516 (a)	8,018,293 (a)	565,223	6.2	(0.00021)	0.00000	(0.00021)	(0.1)
4b. Adjustments to Fuel Cost (Allow.)	630,845	596,290	34,555	5.7	8,583,516 (a)	8,018,293 (a)	565,223	6.2	0.00111	0.00114	(0.00003)	(0.1)
4c. Adjustments to Fuel Cost (Full Proj. Reserve)	(682,836)	0	(682,836)	0.0	8,583,516 (a)	8,018,293 (a)	565,223	6.2	(0.00118)	0.00000	(0.00118)	(0.1)
5. TOTAL COST OF GENERATED POWER (LINES 1 THROUGH 4c)	177,867,832	165,161,971	12,705,861	7.7	8,583,516	8,018,293	565,223	6.2	2.89168	2.86187	0.02981	1.4
6. Fuel Cost of Purchased Power - Firm (A7)	3,114,299	1,784,800	1,329,499	76.2	52,890	30,971	21,919	68.2	6.83820	5.76823	1.06997	4.8
7. Energy Cost of Sch. C, E Economy Purchases (Broker) (A5)	582,419	78,700	503,719	723.0	16,446	2,439	14,007	582.5	3.19982	2.89873	0.30109	28.7
8. Energy Cost of Other Economy Purchases (Non-Broker) (A3)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. E Economy Purchases (A5)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0	0	0 (a)	0	0.0	0.00000	0.00000	0.00000	0.0
11. Payments to Qualifying Facilities (A8)	3,118,514	3,391,780	(273,266)	(8.1)	227,657	233,810	(6,153)	(2.3)	1.38983	1.45560	(0.06577)	(5.9)
12. TOTAL COST OF PURCHASED POWER (LINES 6 THROUGH 11)	6,815,282	5,248,480	1,566,802	30.5	296,393	266,170	29,923	11.3	2.38952	1.96722	0.42230	17.3
13. TOTAL AVAILABLE KWH (LINE 5 + LINE 12)					8,799,909	8,278,713	521,196	6.3				
14. Fuel Cost of Economy Sales (A6)	14,565,374	13,954,300	611,074	4.4	1,898,386	928,923 (a)	969,463	18.2	1.22813	1.58228	(0.35415)	(11.7)
15. Gain on Economy Sales - 80% (A6)	3,838,259	2,257,520	1,580,739	78.0	1,898,386	928,923 (a)	969,463	18.2	0.34945	0.24303	0.10642	43.8
16. Fuel Cost of Sch. D Separ. Sales (A6)	2,979,874	2,993,360	(13,486)	(0.5)	24,796	231,916	(207,120)	(5.6)	1.21729	1.29155	(0.07426)	(5.7)
17. Fuel Cost of Sch. D Jurisd. Sales (A6)	539,311	474,100	65,211	13.8	48,814	32,195	16,619	26.2	1.32789	1.47259	(0.14470)	(9.8)
18. Fuel Cost of Sch. G Jurisd. Sales (A6)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
19. Fuel Cost of Sch. J Jurisd. Sales (A6)	223,299	872,800	(649,501)	(71.9)	11,792	51,422	(39,630)	(71.1)	1.89678	1.60089	0.29589	18.5
20. Fuel Cost of BPP Sch. D Separ. Sales (A6)	734,432	1,437,500	(703,067)	(48.0)	35,726	63,735	(28,009)	(43.9)	2.95574	2.25542	(0.70032)	(18.9)
21. Fuel Cost of Other Power Sales (A6)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	22,800,950	21,941,520	859,430	4.3	1,431,275	1,388,191	43,084	9.4	1.59884	1.67724	(0.07840)	(4.7)
23. Net Inadvertent Interchange					(935)	0	(935)	0.0				
24. Wheeling Rec'd. less Wheeling Del'd.					1,442	0	1,442	0.0				
25. Interchange and Wheeling Losses					24,719	22,805	1,914	8.4				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 22 + 23 + 24 + 25)	161,831,314	148,466,781	13,364,533	9.0	7,368,652	6,945,717	422,935	5.7	2.28315	2.17751	0.10564	3.1
27. Net Unbilled	(3,660,988) (a)	(3,428,192) (a)	(232,796)	6.0	(166,168)	(168,381)	(2,213)	(3.6)	(0.85116)	(0.85062)	(0.00054)	(1.1)
28. Company Use	938,854 (a)	238,585 (a)	700,269	174.7	42,289	15,880	26,409	168.5	0.81388	0.80588	0.00800	168.0
29. T & D Losses	6,269,167 (a)	6,792,322 (a)	(523,155)	(8.3)	311,766	317,765	(6,000)	(1.9)	0.89558	0.10029	(0.79529)	(4.3)
30. System KWH Sales	161,831,314	148,466,781	13,364,533	9.0	7,156,665	6,779,193	377,472	5.7	2.28327	2.19220	0.09107	3.2
31. Wholesale KWH Sales	(652,865)	(816,371)	163,506	(28.1)	(28,274)	(37,687)	9,413	(24.8)	2.38624	2.17882	0.20742	6.2
32. Jurisdictional KWH Sales	161,178,449	147,650,410	13,528,039	9.2	7,128,391	6,741,506	386,885	5.8	2.28118	2.19237	0.08881	3.1
33. Jurisdictional Loss Multiplier - 1.0005												
34. Jurisdictional KWH Sales Adjusted for Line Losses	161,259,869	147,724,227	13,535,642	9.2	7,128,391	6,735,886	392,505	5.8	2.28273	2.19342	0.08931	3.1
35. Peabody Coal Contract Buy-Out Amort. Jurisdictionalized	2,988,985	2,975,681	13,304	0.2	7,128,391	6,734,886	393,505	5.8	0.41181	0.41181	(0.00237)	(5.4)
36. True-up *	8,925,155	8,925,155	0	0.0	7,128,391	6,734,886	393,505	5.8	0.12521	0.12521	(0.00731)	(5.5)
37. Total Jurisdictional Fuel Cost (Incl. GPIF)	173,165,689	159,625,063	13,540,626	8.5	7,128,391	6,734,886	393,505	5.8	2.42925	2.37812	0.05113	2.5
38. Revenue Tax Factor									1.00082	1.00081	0.00001	0.0
39. Fuel Cost Adjusted for Taxes (Incl. GPIF)									2.43127	2.37299	0.05828	2.5
40. GPIF * (Already Adjusted for Taxes)	(170,816)	(170,816)	0	0.0	7,128,391	6,731,886	396,505	5.8	(0.00668)	(0.00668)	0.00000	(0.0)
41. Fuel Cost Adjusted for Taxes (Incl. GPIF)	172,994,873	159,454,247	13,540,626	8.5	7,128,391	6,731,886	396,505	5.8	2.42457	2.36544	0.05913	2.5
42. Fuel Cost Rounded to the Nearest .001 cents per KWH									2.425	2.365	0.060	2.5

\* Based on Jurisdictional Sales (a) included for informational purposes only



State of Florida

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



DIVISION OF RECORDS &  
REPORTING  
BLANCA S. BAYO  
DIRECTOR  
(904) 413-6770

## Public Service Commission

June 27, 1996

Angela Llewellyn  
Tampa Electric Company  
702 North Franklin Street  
Tampa, Florida 33602-4418

RE: Docket No. 960001-EI -- Tampa Electric Company  
Fuel Audit Report - Period Ended March 31, 1996  
Audit Control #95-298-2-4

Dear Ms. Llewellyn:

The enclosed audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

The Division of Records and Reporting is holding the workpapers for which you requested confidential treatment. You have 21 days from the audit exit conference, or June 26, 1996, to file a formal request for Confidential Classification with the Division of Records and Reporting.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Kay Flynn".

Kay Flynn, Chief  
Bureau of Records

KF/mas  
Enclosure  
cc: Public Counsel  
Ausley Law Firm