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

Public Service Commission

August 22, 1996

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

Dear Mr. Wall:

Docket No. 960502-CU - City Gas Company of Florida
Audit Control Number 96-235-4-1
Audit Request - Supplement to Rate Case

The Florida Public Service Commission will conduct additional rate case audit work 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 in the performance of delegated staff duties, any member of the Commission may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which appear necessary in the discharge of Commission duties. During such visits the company shall provide staff member(s) with adequate and comfortable working and filing space, consistent with the prevailing conditions and climate and comparable with the accommodations provided the company's outside auditors".

- EAG _____
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DOCUMENT NUMBER-DATE

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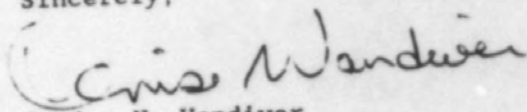
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A formal audit report will be issued for internal official use only by the Commission on or about September 11, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should 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 Kathy Welch or myself at (904) 413-6487.

Sincerely,


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 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