State of Florida

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

ORIGINAL FILE COPY

Public Service Commission

June 9, 1997

Peoples Gas System, Inc. Jack E. Uhl P. O. Box 2562 Tampa, FL 33601-2562

Dear Mr. Uhl:

Docket No. 970002-EG -- Peoples Gas System, Inc. Conservation Audit Request - Period Ending September 30, 1997

The Florida Public Service Commission will conduct a conservation audit for the period ending September 30, 1997 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. Jim McPherson, the district office—expervisor. (813) 542-6638, will coordinate this audit.

ACK	
AFA	
APP	Rule 25-7.014(5), F.A.C., states that, "Upon direction of the Commission, or
CAF	in the performance of delegated stall duties, any member of the commission may
	-large of business and may improve any facility vaccards accounts books
CMU	reports, and papers of the utility which appear necessary in the discharge of
CTR	
EAG	member(s) with adequate and comfortable working and filing space, consistent with the prevailing conditions and climate and comparable with the
LEG	accommodations provided the company's outside auditors".
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A formal audit report will be issued for internal official use only by the Commission on or about December 9, 1997. 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 sudit or staff conduct should be directed to Jim McPherson or myself at (904) 413-6487.

Sincerely,

Cenier Mandeur

Denise N. Vandiver

DNV/sp

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

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

Public Counsel