

STATE OF FLORIDA

*T. Devlin*

Commissioners:  
JOE GARCIA, CHAIRMAN  
J. TERRY DEASON  
SUSAN F. CLARK  
JULIA L. JOHNSON  
E. LEON JACOBS, JR.



TIMOTHY DEVLIN, DIRECTOR  
AUDITING & FINANCIAL ANALYSIS  
(850) 413-6480

# Public Service Commission

March 18, 1999

Ms. Susan D. Ritenour  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520-0780

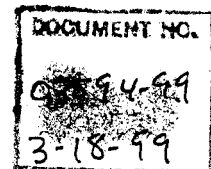
Re: Docket No. 990002-EG; Gulf Power Company  
Audit Request; Conservation - Period Ended December 31, 1998

Dear Ms. Ritenour:

The Florida Public Service Commission will conduct a conservation audit for the period ended December 31, 1998 in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Rhonda Hicks, (850) 413-6449, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.



CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0865

An Affirmative Action/Equal Opportunity Employer

PSC Website: [www.scri.net/psc](http://www.scri.net/psc)

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

Ms. Susan D. Ritenour  
Page 2  
March 18, 1999

A formal report is expected to be issued for internal Commission use in July 1999. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver  
Bureau Chief - Auditing

DNV:sp

cc: District Office Supervisor  
Division of Legal Services  
Division of Records and Reporting  
Public Counsel