



ORIGINAL  
Public Service Commission  
-M-E-M-O-R-A-N-D-U-M-

**DATE:** February 24, 2002  
**TO:** Tallahassee District Supervisor (Deamer) *W*  
**FROM:** Division of Auditing and Safety (Vandiver)  
**RE:** **Docket No.** 030001-EI; **Company Name:** Gulf Power Company;  
**Audit Purpose:** Capacity Cost Audit for Period from January 1, 2002 -  
December 31, 2002; **Audit Control No.** ~~03-034-1-1~~ **03-036-1-1**

The attached memorandum dated February 5, 2003, regarding the new audit service request for the utility stated above, inadvertently included an incorrect audit control number. Please change your files to reflect the following correct Audit Control No. 03-036-1-1 for Docket No. 030001-EI (Capacity Cost).

I am sending a copy of this memo with the attached memorandum and corrected first page of the company letter to all the persons who received the previous correspondence.

Attachments  
DNV/jcp

cc: Division of Auditing and Safety (File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
General Counsel  
Office of Public Counsel

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

Mr. Ronnie Labrato, Chief Financial Officer & Comptroller  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520

Beggs & Lane Law Firm  
Jeffery Stone/Russell Badders  
P. O. Box 12950  
Pensacola, FL 32591-2950

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
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DOCUMENT NUMBER-DATE

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DIVISION OF AUDITING & SAFETY  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

## Public Service Commission

February 24, 2003

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

Re: **Docket No.:** 030001-EI; **Company Name:** Gulf Power Company; **Audit Purpose:** Capacity Cost Audit for Period from January 1, 2002 - December 31, 2002 ; **Audit Control No.:** ~~03-034-1-1~~ 03-036-1-1

Dear Ms. Ritenour:

The Florida Public Service Commission will conduct an audit of the Capacity Cost Recovery Clause for the period from January 1, 2002 - December 31, 2002, 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. Ms. Lynn Deamer, the Tallahassee district office supervisor, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. 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.