

COMMISSIONERS:
BRAULIO L. BAEZ, CHAIRMAN
J. TERRY DEASON
LILA A. JABER
RUDOLPH "RUDY" BRADLEY
CHARLES M. DAVIDSON

STATE OF FLORIDA



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

Public Service Commission

February 13, 2004

RECEIVED FPSC
04 FEB 17 PM 1:34
COMMISSION
CLERK

Ms. Angela Llewellyn, Administrator,
Tampa Electric Company
P. O. Box 111
Tampa, FL 33601-0111

Re: **Docket No.:** 040007-EI; **Company Name:** Tampa Electric Company; **Audit Purpose:** To audit the approved environmental projects recovered through the Environmental Cost Recovery Clause for the period January 1, 2003 through December 31, 2003 ; **Audit Control No.:** 04-044-2-1

Dear Ms. Llewellyn:

The Florida Public Service Commission will conduct an audit of the approved environmental projects recovered through the Environmental Cost Recovery Clause for the period January 1, 2003 through December 31, 2003, 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. Mr. Joe Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. 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.

AUS
CAF
CMP
COM
CTR
ECR
GCL
OPC
MMS
SEC
OTH

DOCUMENT NUMBER-DATE
02224 FEB 17 08
FPSC-COMMISSION CLERK

Ms. Angela Llewellyn
Page 2
February 13, 2004

A formal report is expected to be issued for internal Commission use on July 16, 2004. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief
Bureau of Auditing

DNV/jcp

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

Lee L. Willis, Esq.
Ausley Law Firm
P. O. Box 391
Tallahassee, FL 32302