AUSLEY & MCMULLEN

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET P.O. BOX 391 (ZIP 32302) TALLAHASSEE, FLORIDA 32301 (850) 224-9115 FAX (850) 222-7560

December 4, 2008

HAND DELIVERED

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Ms. Ann Cole, Director Division of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

Re: Docket No. 080318-GU – Petition for rate increase by Peoples Gas System

CONFIDENTIAL DOCUMENT ENCLOSED

Dear Ms. Cole:

Enclosed is a single confidential version of portions of Staff audit workpapers, responsive to Staff Interrogatory No. 68, of People Gas System with the confidential information either highlighted in yellow or printed on yellow paper stock. These consist of 8 pages of Staff workpapers and Peoples' 2007 Federal Income Tax Return, consisting of 30 pages.

Please acknowledge receipt and filing of the above by stamping the duplicate copy of this letter and returning same to this writer.

Thank you for your assistance in connection with this matter.

Sincerely,

James D. Beasley

JDB/pp Enclosure

All parties of record (w/o enc.) cc:

RCP<u>I</u> GCL <u>I</u>

DOCUMENT NUMBER-DATE 11237 DEC-48 FPSC-COMMISSION CLERK