

State of Florida



# Public Service Commission

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**-M-E-M-O-R-A-N-D-U-M-**

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**DATE:** June 3, 2014  
**TO:** Marguerite McLean, Records Technician, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 140002-EG  
Company Name: Florida Public Utilities Company  
Company Code: EI803  
Audit Purpose: Energy Conservation Cost Recovery  
Audit Control No: 14-017-4-2

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Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 2, 2014.

LD  
Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

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<b>INDEX OF CONFIDENTIAL WORKPAPERS</b>
<b>Florida Public Utilities Company.</b>
<b>Docket No. 14002-EG Audit Control No. 14-017-4-2</b>
<b>Energy Conservation Cost Recovery</b>

<b>Item</b>	<b>Document Description</b>	<b>Type</b>	<b>WorkPaper Location</b>	<b>Pages</b>
1	2013 FPUC Electric Conservation payroll expense analysis	A	43-3/1	1
2	2013 FPUC Natural Gas Conservation payroll expense analysis	A	43-3/2	1
3	2013 Chesapeake Natural Gas Electric Conservation payroll expense analysis	A	43-3/3	1
4	2013 FPUC Company Conservation payroll expense analysis	A	43-3/4 p3	1
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<b>Total Confidential Pages Enclosed</b>				<b>4</b>

Explanation for document type:

- A The document was created by the auditor from information provided by the company.
- C The document was provided by the company.