

RFR

State of Florida



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TIMOTHY J. DEVLIN, Director  
Auditing & Financial Analysis Division  
(904) 488-8147

Public Service Commission

ORIGINAL  
FILE COPY

February 6, 1990

Gulf Power Company  
Attn: Warren E. Tate  
Post Office Box 1151  
Pensacola, FL 32520-1151

Dear Mr. Tate:

Docket No. 891345-EI -- Gulf Power Company  
Audit - Projected Test Year Ended December 31, 1990

- ACK \_\_\_\_\_ Mr. Lee Romig, the Electric and Gas Division coordinator for this petition, requested that an audit of utility accounting information filed with Docket Number 891345-EI be completed by March 15, 1990.
- AFA \_\_\_\_\_ Accounts selected for audit will be examined for compliance with Commission rules, orders, and company policy. Mr. Robert Freeman, (904)488-8147, the district field audit supervisor, will coordinate the
- APP \_\_\_\_\_ audit.
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_ The audit will be based upon an examination of documents and records
- CTR \_\_\_\_\_ underlying the filed exhibits. Documents that contain information which
- EAG \_\_\_\_\_ an officer of the utility certifies as confidential and proprietary
- LEG \_\_\_\_\_ business information may, by following procedures contained in Rule
- LIN \_\_\_\_\_ 25-22.006, F.A.C., qualify for an exemption from the Public Records Law
- OPC \_\_\_\_\_ 119.07(1), Florida Statutes. Excerpts from this rule are provided in an
- RCH \_\_\_\_\_ attachment to this letter. Write or call the Florida Public Service
- SEC / \_\_\_\_\_ Commission's Office of the General Counsel for additional information,
- WAS \_\_\_\_\_ (904)488-7465.
- QTH \_\_\_\_\_ The audit manager should schedule an audit exit conference with you or your representative. This conference serves to advise you of draft audit findings and also to provide a final check to detect any misunderstanding or improper audit interpretation of a company document or procedure. Accurate timely reports can significantly reduce the hours and cost required to conduct a Commission hearing.

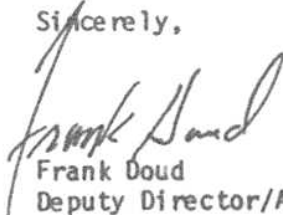
DOCUMENT NUMBER-DATE  
01179 FEB -7 1990  
FSC-RECORDS/REPORTING

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An audit report will be issued as an internal use document. The Commission Clerk will mail a copy of that report to the company liaison officer for an official response.

I expect staff to conduct business as a professional. If you have questions regarding the audit or staff conduct, please call me.

Sincerely,



Frank Doud  
Deputy Director/Audit

FD/

Enclosures: (1) Excerpts from Rule 25-22.006, F.A.C.

cc: Field Audit Supervisor  
Legal Services (w/o enclosures)  
Division of Records and Reporting

Office of Public Counsel  
Attn: Mr. Don Hale  
624 Fuller Warren Building  
202 Blount Street  
Tallahassee, FL 32301

ATTACHMENT 1

EXCERPTS FROM RULE 25-22.006

Material received by the Commission or its staff outside of an inquiry shall be subject to inspection and examination pursuant to Section 119.07(1), Florida Statutes unless the utility requests that it be classified as specified confidential material (25-22.006(3)). Prior to the staff taking any material from the control of a utility, the staff shall inform utility personnel in writing of the nature of the material and that the material will be received outside of an inquiry to allow the utility a reasonable time in which to determine whether it will request specified confidential treatment (25-22.006(3)(a)).

A claim of confidentiality shall not stand as a bar or delay to Commission inspection, copying or possession of any books or records of the utility. A utility may obtain temporary exemption from Section 119.07(1) F. S. as provided in Chapter (3)(b). If the utility seeks to have the material classified as specified confidential it shall, within 21 days after the utility receives the written notice, file with the Commission Clerk a request for specified confidential classification. A copy of that request shall be provided to the Division(s) requesting or inspecting the material in question 25-22.006(3)(a).

A request for classification of material as specified confidential shall be filed in writing and shall identify the specific information which justifies the classification. Classification of the material as proprietary confidential business information is to be justified by demonstrating how the information it contains falls under one or more of the statutory examples or, if no statutory example is applicable, by including a justifying statement indicating what penalties or ill effects upon the company or its ratepayers will result from disclosure of the information to the public. The justification shall include a date by which the material is no longer proprietary confidential business information or a statement that such a date cannot be determined and the reasons therefor 25-22.006(4)(a).

Refer to Chapter 25-22.006, Confidential Information, F.A.C. for complete filing information.