

Commissioners:
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TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(904) 488-8147

Public Service Commission

June 8, 1993

Tampa Electric Company
Russell Chapman
P. O. Box 111
Tampa, FL 33601-0111

Dear Mr. Chapman:

Docket No. **930516-EI** -- Tampa Electric Company
Review of AFUDC Rate Calculation

The Florida Public Service Commission will review Tampa Electric Company's AFUDC Rate Calculation in accordance with Commission audit procedures. Ann Bouckaert, the district office supervisor, (813) 744-6093, will coordinate this audit.

Rule 25-6.014(6), F.A.C., states that, "Upon direction of the Commission, or in the performance of delegated staff duties, any member of the Commission may make at any reasonable time a personal visit to the utility's offices or other places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which may appear necessary in the discharge of Commission duties. During such visits the utility shall provide the staff member(s) with adequate and comfortable working and filing space, consistent with prevailing conditions and climate and comparable with the accommodations provided the company's outside auditors".

- ACK _____
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- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
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DOCUMENT NUMBER-DATE
06221 JUN-93
FPSC-RECORDS/REPORTING

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A formal audit report will be issued for internal official use only by the Commission on or about July 2, 1993. An audit exit conference will be scheduled to inform you of draft findings and prevent audit staff misunderstanding of a company record or procedure. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Commission Clerk within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ann Bouckaert or myself.

Sincerely,



Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C. and
366.093, F.S.

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosure)
Field Audit Supervisor
Legal Services (w/o enclosure)
Division of Records and Reporting (w/o enclosure)
Public Counsel