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State of Florida



RFR
TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(904) 61-0147

Public Service Commission

October 10, 1994

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

Dear Mr. Chapman:

Docket No. ~~50001-RT~~ -- Tampa Electric Company
Capacity Cost Audit Request - Period Ending 03/31/95

The Florida Public Service Commission will conduct a Capacity Cost audit for the period ending March 31, 1995 in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Ann Bouckaert, the district office supervisor, (813) 744-6093, will coordinate this audit.

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- ENG _____
- LEG _____
- LIN _____
- OPC _____
- ROH _____
- SEC _____
- WAS _____
- JTH _____

FLETCHER BUILDING • 101 EAST GAINES STREET • TALLAHASSEE, FL 32399-0850
An Affirmative Action/Equal Opportunity Employer

DOCUMENT NUMBER - DATE

10461 OCT 13 1994

FPSC-RECORDS/REPORTING

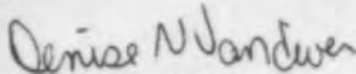
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A formal audit report will be issued for internal official use only by the Commission on or about June 17, 1995. An audit exit conference will be scheduled to inform you of draft findings and prevent audit staff misunderstanding of a company record 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 Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ann Bouckart 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 Bane Andrews, 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