

MEMORANDUM

January 30, 1995

TO: DIVISION OF RECORDS AND REPORTING (FLYNN)  
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)  
RE: DOCKET NO. 940620-GU -- FLORIDA PUBLIC UTILITIES  
RATE CASE AUDIT ISSUED UNDER DENISE VANDIVER'S  
JANUARY 30, 1995 TRANSMITTAL LETTER  
AUDIT CONTROL NO. 94-300-4-1

*D. Pelt*

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Confidential pages of the audit report, one diskette, and working papers, Volume 9 of 9 are forwarded, pursuant to Rule 25-22.006, F.A.C. Volumes 1-8 and the administrative section for the working papers have been filed as unclassified in DAFA files.

The audit exit conference was held January 23, 1995.

An attached 1-page index lists all confidential papers and the diskette.

Attachments: Confidential Document Index *01114-95*  
Pages of the Audit Report, Dated January 13, 1995 *01115-95*  
Working Papers, Volume 9 of 9  
*01116-95*

cc: Legal  
Mary Andrews Bane, Deputy Executive Director/Technical

*Katherine Smith*  
RECEIVED BY

*1/30/95*  
DATE

940620

COMPANY: FPUC  
 TITLE: LIST OF CONFIDENTIAL WORKING PAPERS  
 PERIOD: TYE 12/31/93  
 DATE: PROJECTED 12/31/95  
 AUDITOR: NOV 22, 194  
 RKY

WP NO	DESCRIPTION	#OF PAGES
AUDIT DISCLOSURE	ENVIRONMENTAL COSTS	85 ✓
24-4/2-1	SUMMARY OF ENVIRONMENTAL COSTS	4 ✓
24-4/2-1/1	SUMMARY OF CONVERSATION WITH CHUCK STEIN	2 ✓
24-4/2-1/2	SUMMARY OF CONVERSATION WITH BILL PENCE	1 ✓
24-4/2-2	ENVIRONMENTAL CHARGES	1 ✓
24-4/2-2/1	OTHER WORK IN PROGRESS	2 ✓
24-4/2-2/2	FPUC G/L	16 ✓
24-4/2-2/3	LETTER FROM FPS <sup>c</sup> TO PENCE	1 ✓
24-4/2-3	ATACHMENT 2 OF PRIOR ORDER	1 ✓
24-4-2-3/1	ALLOCATION OF ENVIRONMENTAL AMORTIZATION	1 ✓
24-4/2-3/1 - 1	EXPLANATION OF CREDIT BALANCES	1 ✓
24-4/2-4	EXCERPT FROM G.BACHMAN TESTIMONY	3 ✓
24-4/2-5	EXCERPT FROM INTERACTIVE T/B	1 ✓
24-4/2-5/1	INSURANCE PROCEEDS	1 ✓
24-4/2-6, P1&2	ESTIMATE OF REMEDIATION	2 ✓
24-4/2-7	EXCERPT FROM PENCE TESTIMONY	2 ✓
25-4/1	FORECASTED ENVIRONMENTAL EXP	1 ✓
25-4/1-1	FORECASTED ENVIRONMENTAL EXP	1 ✓
25-4/1-1/1	FORECASTED ENVIRONMENTAL EXP	1 ✓
25-4/1-2	FORECASTED ENVIRONMENTAL EXP	1 ✓

1 Conf. Diskette

DOCUMENT NUMBER-DATE

01114 JAN 30 93

FPSC-RECORDS/REPORTING