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JACK SHREVE  
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**STATE OF FLORIDA**  
**OFFICE OF THE PUBLIC COUNSEL**

c/o The Florida Legislature  
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ORIGINAL  
SEE COPY

September 22, 1995

Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Docket No. 950495-WS

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket are the original and 15 copies of Citizens' Sixth Motion to Compel, Sixth Motion to Postpone Date for Filing Intervenor Testimony, and Motion to Impose Sanctions.

Please indicate the time and date of receipt on the enclosed duplicate of this letter and return it to our office.

Sincerely,

*Charles J. Beck*  
Charles J. Beck  
Deputy Public Counsel

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CJB:bsr

Enclosures

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*William*  
CJB

*man*

DOCUMENT NUMBER-DATE  
09439 SEP 22 95  
FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for a rate increase for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Highlands, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties by Southern States Utilities, Inc. )  
Docket No. 950495-WS  
Filed: September 22, 1995

CITIZENS' SIXTH MOTION TO COMPEL, SIXTH MOTION TO POSTPONE DATE FOR FILING INTERVENOR TESTIMONY, AND MOTION TO IMPOSE SANCTIONS

The Citizens of Florida ("Citizens"), by and through Jack Shreve, Public Counsel, move the Commission to compel Southern States Utilities, Inc. ("SSU") to produce the audit summary file of its auditors, Price-Waterhouse LLP, and to disallow all costs for outside auditors that SSU requests to recover in this case. In addition, the Citizens request the Commission to postpone the filing date for intervenor testimony for the refusal to produce these documents.

1. Citizens served our first set of requests for production of documents on July 18, 1995. Responses were due on August 22, 1995.

2. This first set of requests for production of documents contained a number of requests relating to SSU's outside audit. Request No. 61 asked the company to provide a copy of the company's management letters and recommendations received from the company's

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independent auditors for the years 1992, 1993, and 1994. Request No. 62 asked the company to provide a copy of each adjusting entry, including supporting documentation, proposed by the company's independent auditors in their two most recent audits of the company. Request No. 63 asked the company to provide copies of the outside independent auditor's workpapers for each of the past three years for the company.

3. On Monday, September 18, 1995, the Citizens traveled to the location of SSU's outside auditors, Price-Waterhouse LLP, in Orlando, Florida, to review the workpapers for SSU's most recent audit. Although some workpapers were provided, the Company and the outside auditors refused to provide most of the audit summary file. After the Citizens' requested the company and auditors to provide that file, they produced portions of the file, but not other portions. Those documents requested by the Citizens but not provided include documents showing proposed adjusting entries for 1994 suggested by the outside auditors. Other documents withheld include an audit summary memorandum that discusses the overall conclusion of the auditors and other documents showing the auditors' conclusions about the overall engagement.


4. Price-Waterhouse LLP conducted the audit under contract with SSU. Further, SSU includes the costs for outside audits in its test year and asks the Commission to allow it to recover the cost of outside audits from its customers. All of the withheld documents clearly are relevant to this proceeding because they

directly concern the company's financial reports for 1994. The only reason given to the Citizens for the refusal to provide these documents was that it was "not their policy" to provide these documents.

5. These documents were produced on behalf of SSU at SSU's expense and provide information relevant to this case. The refusal to provide these documents continues to hinder the Citizens' ability to prepare for this case and prevents further inquiry into the areas that might be covered in these documents. Accordingly, the Citizens request the Commission to order SSU to provide these documents and to postpone the filing of intervenor testimony on a day-for-day basis until these documents are provided. Further, the Citizens request the Commission to deny SSU's request to recover the costs of this audit because of the refusal to provide documents relevant to this case which were generated from the audit.

Respectfully submitted,

Jack Shreve  
Public Counsel

  
Charles J. Beck  
Deputy Public Counsel

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Attorneys for the Citizens  
of the State of Florida

CERTIFICATE OF SERVICE  
DOCKET NO. 950495-WS

I HEREBY CERTIFY that a correct copy of the foregoing has been furnished by U.S. Mail or hand-delivery\* to the following parties on this 22nd day of September, 1995.

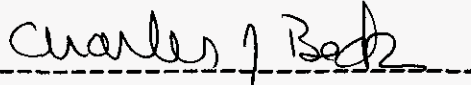
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