

MEMORANDUM

December 29, 1995

TO: DIVISION OF RECORDS AND REPORTING  
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *ov*  
RE: DOCKET NO. <sup>6</sup>950002-EG -- CITY GAS COMPANY OF FLORIDA  
CONSERVATION AUDIT REPORT - PERIOD ENDED SEPTEMBER 30, 1995  
AUDIT CONTROL NO. 95-223-4-1

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The above-referenced audit report is forwarded. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit was prepared using a micro computer and has been recorded on one diskette. The diskette may be reviewed using IBM compatible equipment and LOTUS 1-2-3 software. There are no confidential working papers associated with this audit.

Please forward a complete copy of this report to:

City Gas Company of Florida  
Richard F. Wall  
955 East 25th Street  
Hialeah, FL 33013-3498

DNV/sp

Attachment

cc: Chairman Clark  
Commissioner Deason  
Commissioner Johnson  
Commissioner Kiesling  
Commissioner Garcia  
Mary Andrews Bane, Deputy Executive Director/Technical  
Legal Services  
Division of Auditing and Financial Analysis (Devlin/Causseaux/  
File Folder)  
Division of Electric and Gas (Ging)  
Miami District Office (Welch)

Office of Public Counsel

DOCUMENT NUMBER-DATE

00013 JAN-28

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION  
AUDIT REPORT

12 MONTHS ENDING SEPTEMBER 30, 1995

FIELD WORK COMPLETED

DECEMBER 15, 1995

CITY GAS COMPANY

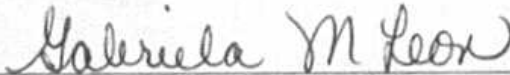
MIAMI, FL

DADE COUNTY

CONSERVATION AUDIT

DOCKET NUMBER 950002-EG

AUDIT CONTROL NUMBER 95-223-4-1



Gabriela M. Leon  
Audit Manager

Staff

Yen Ngo

Minority Opinion

Yes \_\_\_ No YN



Kathy L. Welch  
Regulatory Analyst Supervisor  
Miami District Office

DOCUMENT NUMBER-DATE

00013 JAN-28

FPSC-RECORDS/REPORTING

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## I. EXECUTIVE SUMMARY

**Audit Purpose:** We have applied the procedures described in Section II of this report to audit the appended Conservation True-Up schedules filed by City Gas Company in support of Docket 950002-EG for the twelve month period October 1994 to September 1995 to determine that exhibits represent utility books and that those records are maintained in compliance with Commission directives; that adjustments are based on supportable facts and assumptions; and that facts which may influence the Commission decision process are disclosed.

**SCOPE LIMITATION:** The exit conference was held December 19, 1995.

**DISCLAIM PUBLIC USE:** This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

**OPINION:** Subject to Audit Exemption No.1, 2, 3 and to the scope of work performed in Section II of this report, the Conservation True-Up Schedules for the twelve month period ending September 30, 1995 represent City Gas Company books and records which have been maintained in substantial compliance with Commission directives.

## II. AUDIT SCOPE

The opinions contained in this report are based on the audit work described below. When used in this report COMPILED means that audit work includes:

COMPILED— means that the audit staff reconciled exhibit amounts with the general ledger; visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity, or inconsistency; and except as otherwise noted performed no other audit work.

REVENUES: Compiled revenues per the general ledger and reconciled to Company schedule CT-3. Compiled terms sold from the Company's revenue worksheets and applied the applicable rate factors approved in Commission orders. Reconciled revenue calculation to Company's CT-3 schedules. Recomputed a bill for each rate class to determine that the applicable factor is actually billed.

EXPENSES: Compiled all expense amounts per the general ledger and reconciled to Company's CT-3 schedules. Staff tested 100% of all advertising expenses by tracing to the invoices and advertisement ads. From the Company's prepared schedule staff determined that the highest amount of incentives occurred in the months of October 1994 and February 1995. Therefore, staff took a sample of incentives of these two months. The incentives were traced to vouchers, invoices, and service orders.

AUDIT EXCEPTION NO.1

SUBJECT: ADVERTISING EXPENSE

STATEMENT OF FACT: The Company has included the following advertising expenses on their CT-3 Schedule page 2 of 3.

\$1,219.00	- 500 oven mits with City Gas's Logo
\$652.00	- Billboard ad which only has the City Gas Logo and reads "Conserve Energy. Save Money. Ask for Natural Gas. City Gas of Florida."
\$28.62	- Conservation Rebate Forms
<u>\$1,899.62</u>	

The Company did not include a voucher for \$1,196.40 related to a production of brochures with Conservation information distributed to the construction industry encouraging natural gas appliances and participation in the appliance program.

OPINION: The Company should reduce expenses by \$702.60 (\$1,899.62-1,196.40) on their CT-3 Schedule page 2 of 3.

COMPANY COMMENTS: "The Company agrees to reduce expenses by \$702.60. While the excluded items were incurred in support of the Company's conservation program, we recognize that they did not directly promote the program".

AUDIT EXCEPTION NO. 2

SUBJECT: REVENUES

STATEMENT OF FACT: The Company has included part of a reclassification entry in the amount of \$3,344.75 (JV 706—Account 186.86 \$198.75, JV 706—Account 186.87 \$3,146.00) in their Revenue CT—3 Schedule page 2 of 3. If the entry would have been included in its entirety the net effect would have been zero.

OPINION: Revenues should be decreased by \$3,344.75.

COMPANY COMMENTS: "The Company agrees to decrease revenues by \$3,344.75. This posting error was incurred in connection with adopting an automated ledger system."

AUDIT EXCEPTION NO. 3

SUBJECT: EXPENSES

STATEMENT OF FACT: The Company did not include the following adjustments on their Conservation expenses Schedule CT-3 page 2 of 3 for the month of June 1995 that were made on their general ledger:

<u>Voucher</u>	<u>Vendor</u>	<u>Amount</u>	<u>Description</u>
9504575	Medley Construction	\$359.00	Coded to Deferred Piping, it should have been charged to Conservation incentive allowances.
9505396	Gasco Contractors	(\$800.00)	Coded to Conservation, it should have been Deferred Piping
		<u>(\$441.00)</u>	

Also, the Company had a reclassification journal entry on their general ledger which was not recorded correctly on their filing. Part of this journal entry was included in the filing in the amount of (\$199.38). If the entire journal entry reclassification would have been included in the filing the net effect would have been zero.

OPINION: Expenses per Schedule CT-3 page 2 of 3 should be reduced by \$241.62 (-\$441.00+199.38) in order for the general ledger to match the filing.

COMPANY COMMENTS: "The Company agrees to reduce expenses by \$241.62. The adjustment corrects the schedule to agree with the ledger."



IV. COMPANY'S EXHIBITS

SCHEDULE CT-1

COMPANY: CITY GAS

ADJUSTED NET TRUE-UP  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

END OF PERIOD NET TRUE-UP

PRINCIPLE	166,299	
INTEREST	<u>41,712</u>	208,011

LESS PROJECTED TRUE-UP

PRINCIPLE	1,568,600	
INTEREST	<u>57,622</u>	<u>1,646,431</u>

ADJUSTED NET TRUE-UP		<u>(1,438,420)</u>
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( ) REFLECTS OVER-RECOVERY

ANALYSIS OF ENERGY CONSERVATION PROGRAM COSTS  
ACTUAL VERSUS ESTIMATED

MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

	<u>ACTUAL</u>	<u>PROJECTED*</u>	<u>DIFFERENCE</u>
CAPITAL INVESTMENT	0	0	0
PAYROLL & BENEFITS	88,195	250,220	(162,025)
MATERIALS & SUPPLIES	571	2,602	(2,031)
ADVERTISING	117,430	172,767	(55,337)
INCENTIVES	1,570,041	1,646,768	(76,727)
OUTSIDE SERVICES	0	0	0
VEHICLES	28,500	26,412	88
OTHER	<u>(16,173)</u>	<u>(16,202)</u>	<u>29</u>
SUB-TOTAL	1,788,564	2,084,567	(296,003)
PROGRAM REVENUES	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PROGRAM COSTS	1,788,564	2,084,567	(296,003)
LESS:			
PAYROLL ADJUSTMENTS	0	0	0
AMOUNTS INCLUDED IN RATE BASE	0	0	0
CONSERVATION ADJUSTMENT REVENUES	(1,622,290)	(495,758)	(1,126,502)
ROUNDING ADJUSTMENT	<u>0</u>	<u>0</u>	<u>0</u>
TRUE-UP BEFORE INTEREST	166,299	1,588,809	(1,422,510)
INTEREST PROVISION	<u>41,712</u>	<u>57,622</u>	<u>(15,910)</u>
END OF PERIOD TRUE-UP	<u>208,011</u>	<u>1,646,431</u>	<u>(1,438,420)</u>

( ) REFLECTS OVER-RECOVERY  
\* 2 MONTHS ACTUAL AND 10 MONTHS PROJECTED

ACTUAL CONSERVATION PROGRAM COSTS PER PROGRAM  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: SINGLE FAMILY HOME BUILDER	0	31,528	0	3,012	1,232,786	0	18,312	(16,202)	1,269,436
PROGRAM 2: MULTI FAMILY HOME BUILDER	0	0	0	0	0	0	0	0	0
PROGRAM 3: ELECTRIC REPLACEMENT	0	40,328	0	114,219	325,355	0	2,656	0	482,558
PROGRAM 4: DEALER PROGRAM	0	3,173	0	0	11,900	0	2,989	0	18,062
PROGRAM 5: SCHOOLS PROGRAM	0	13,166	571	0	0	0	4,543	29	18,309
PROGRAM 6: COMMON COSTS	0	0	0	199	0	0	0	0	199
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>88,195</b>	<b>571</b>	<b>117,430</b>	<b>1,570,041</b>	<b>0</b>	<b>28,500</b>	<b>(16,173)</b>	<b>1,788,564</b>

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CONSERVATION COSTS PER PROGRAM - VARIANCE ACTUAL VERSUS PROJECTED  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

PROGRAM NAME	CAPITAL INVESTMENT	PAYROLL & BENEFITS	MATERIALS & SUPPLIES	ADVERTISING	INCENTIVES	OUTSIDE SERVICES	VEHICLE	OTHER	TOTAL
PROGRAM 1: SINGLE FAMILY HOME BUILDER	0	(74,273)	0	(38,198)	66,002	0	2,592	0	(43,877)
PROGRAM 2: MULTI FAMILY HOME BUILDER	0	0	0	0	0	0	0	0	0
PROGRAM 3: ELECTRIC REPLACEMENT	0	(59,641)	0	(17,338)	(150,294)	0	(1,624)	0	(228,897)
PROGRAM 4: DEALER PROGRAM	0	(7,886)	0	0	7,565	0	(23)	0	(354)
PROGRAM 5: SCHOOLS PROGRAM	0	(20,215)	(2,031)	0	0	0	(857)	29	(23,074)
PROGRAM 6: COMMON COSTS	0	0	0	199	0	0	0	0	199
PROGRAM 7: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 8: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 9: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 10: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 11: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 12: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 13: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 14: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 15: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 16: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 17: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 18: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 19: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
PROGRAM 20: (TYPE NAME HERE)	0	0	0	0	0	0	0	0	0
TOTAL	0	(162,025)	(2,031)	(55,337)	(76,727)	0	88	29	(296,003)

( ) REFLECTS PROJECTED OVER ACTUAL EXPENSE ESTIMATES

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 SUMMARY OF EXPENSES BY PROGRAM BY MONTH  
 FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

EXPENSES:	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
PROGRAM 1:	144,830	130,002	122,764	110,510	292,123	70,693	78,004	97,875	87,755	45,253	43,450	46,177	1,269,436
PROGRAM 2:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 3:	55,018	82,292	51,826	62,944	65,208	24,555	34,542	24,598	26,509	14,949	19,363	20,752	482,556
PROGRAM 4:	2,873	3,703	(2,737)	2,162	1,223	424	4,204	1,054	1,459	724	1,064	1,889	18,002
PROGRAM 5:	4,193	3,830	2,565	3,082	1,527	413	554	413	461	442	413	413	18,306
PROGRAM 6:	0	0	0	0	0	0	0	0	0	0	0	199	199
PROGRAM 7:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 8:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 9:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 10:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 11:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 12:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 13:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 14:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 15:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 16:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 17:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 18:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 19:	0	0	0	0	0	0	0	0	0	0	0	0	0
PROGRAM 20:	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>206,914</b>	<b>219,827</b>	<b>174,418</b>	<b>178,698</b>	<b>360,081</b>	<b>96,085</b>	<b>117,304</b>	<b>123,940</b>	<b>116,184</b>	<b>61,368</b>	<b>64,310</b>	<b>69,430</b>	<b>1,788,559</b>
LESS AMOUNT INCLUDED IN RATE BASE	0	0	0	0	0	0	0	0	0	0	0	0	0
RECOVERABLE CONSERVATION EXPENSES	206,914	219,827	174,418	178,698	360,081	96,085	117,304	123,940	116,184	61,368	64,310	69,430	1,788,559

ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROMSION  
FOR MONTHS: OCTOBER 1994 THROUGH SEPTEMBER 1995

CONSERVATION REVENUES	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. RCS AUDIT FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
2. OTHER PROGRAM REVS	0	0	0	0	0	0	0	0	0	0	0	0	0
3. CONSERV. ADJ REVS	(185,635)	(202,767)	(212,298)	(304,386)	(329,499)	(255,737)	(211,012)	(190,448)	(189,037)	(174,993)	(152,619)	(187,440)	(2,595,871)
4. TOTAL REVENUES	(185,635)	(202,767)	(212,298)	(304,386)	(329,499)	(255,737)	(211,012)	(190,448)	(189,037)	(174,993)	(152,619)	(187,440)	(2,595,871)
5. PRIOR PERIOD TRUE-UP NOT APPLICABLE TO THIS PERIOD	81,134	81,134	81,134	81,134	81,134	81,134	81,134	81,134	81,134	81,134	81,134	81,137	973,611
6. CONSERVATION REVS APPLICABLE TO THE PERIOD	(104,501)	(121,633)	(131,164)	(223,252)	(248,365)	(174,603)	(129,878)	(109,314)	(107,903)	(93,859)	(71,485)	(106,303)	(1,622,260)
7. CONSERVATION EXP'S (FROM CT-3, PAGE 1)	206,914	219,827	174,418	178,698	360,081	98,085	117,304	123,940	118,184	61,368	64,310	69,430	1,788,559
8. TRUE -UP THIS PERIOD	102,413	98,194	43,254	(44,554)	111,716	(78,518)	(12,574)	14,626	8,281	(32,491)	(7,175)	(36,873)	166,299
9. INTER. PROV. THIS PERIOD (FROM CT-3, PAGE 3)	4,117	4,475	4,879	4,674	4,464	4,187	3,552	3,150	2,820	2,321	1,790	1,304	41,712
10. TRUE-UP & INTER. PROV. BEGINNING OF MONTH	973,611	999,007	1,020,543	987,541	866,527	901,573	746,088	655,931	592,573	522,540	411,236	324,717	
11. PRIOR TRUE-UP COLLECTED/(REFUNDED)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,134)	(81,137)	
12. TOTAL NET TRUE-UP (SUM LINES 6+9+10+11)	999,007	1,020,543	987,541	866,527	901,573	746,088	655,931	592,573	522,540	411,236	324,717	208,011	208,011

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
FOR MONTHS: OCTOBER 1993 THROUGH SEPTEMBER 1994

INTEREST PROVISION	MONTH NO. 1	MONTH NO. 2	MONTH NO. 3	MONTH NO. 4	MONTH NO. 5	MONTH NO. 6	MONTH NO. 7	MONTH NO. 8	MONTH NO. 9	MONTH NO. 10	MONTH NO. 11	MONTH NO. 12	TOTAL
1. BEGINNING TRUE-UP	973,611	999,007	1,020,543	987,541	866,527	901,573	746,088	655,931	592,573	522,540	411,236	324,717	
2. ENDING TRUE-UP BEFORE INTEREST	994,890	1,016,067	982,663	861,853	897,109	741,921	652,380	589,423	519,720	408,915	322,927	206,707	
3. TOTAL BEGINNING & ENDING TRUE-UP	1,968,501	2,015,075	2,003,205	1,849,394	1,763,636	1,643,494	1,398,468	1,245,355	1,112,293	931,456	734,163	531,423	
4. AVERAGE TRUE-UP (LINE 3 TIMES 50%)	984,251	1,007,537	1,001,603	924,697	881,818	821,747	699,234	622,677	556,147	465,728	367,082	265,712	
5. INTER. RATE - 1ST DAY OF REPORTING MONTH	5.040%	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%	
6. INTER. RATE - 1ST DAY OF SUBSEQUENT MONTH	5.000%	5.660%	6.030%	6.100%	6.050%	6.120%	6.070%	6.070%	6.100%	5.860%	5.840%	5.940%	
7. TOTAL (SUM LINES 5 & 6)	10.040%	10.660%	11.690%	12.130%	12.150%	12.170%	12.190%	12.140%	12.170%	11.960%	11.700%	11.780%	
8. AVG INTEREST RATE (LINE 7 TIMES 50%)	5.020%	5.330%	5.845%	6.065%	6.075%	6.085%	6.095%	6.070%	6.085%	5.980%	5.850%	5.890%	
9. MONTHLY AVG INTEREST RATE	0.418%	0.444%	0.487%	0.505%	0.506%	0.507%	0.508%	0.506%	0.507%	0.498%	0.488%	0.491%	
10. INTEREST PROVISION (LINE 4 TIMES LINE 9)	4,117	4,475	4,879	4,674	4,464	4,167	3,552	3,150	2,820	2,321	1,790	1,304	41,712
11. ENDING BALANCE	999,007	1,020,543	987,541	866,527	901,573	746,088	655,931	592,573	522,540	411,236	324,717	208,011	





State of Florida

Commissioners:  
SUSAN F. CLARK, CHAIRMAN  
J. TERRY DEASON  
JULIA L. JOHNSON  
DIANE K. KIESLING  
JOE GARCIA



DIVISION OF RECORDS &  
REPORTING  
BLANCA S. BAYO  
DIRECTOR  
(904) 413-6770

**Public Service Commission**

January 2, 1996

Mr. Richard F. Wall  
City Gas Company of Florida  
955 East 25th Street  
Hialeah, Florida 33013-3498

Dear Mr. Wall:

RE: Docket No. 960002-EG -- City Gas Company of Florida  
Conservation Audit Report - Period Ended September 30, 1995  
Audit Control #95-223-4-1

The enclosed audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

Sincerely,

A handwritten signature in cursive script that reads "Kay Flynn".

Kay Flynn  
Chief, Bureau of Records

KF/mas  
Enclosure  
cc: Public Counsel  
McWhirter Law Firm