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TIMOTHY DEVLIN, Director  
Auditing & Financial Analysis

ORIGINAL  
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# Public Service Commission

February 24, 1997

Gulf Power Company  
Warren E. Tate  
P. O. Box 13470  
Pensacola, FL 32591-3470

Dear Mr. Tate:

Docket No. 970001-EI -- Gulf Power Company  
Fuel Audit Request - Period Ending March 31, 1997

The Florida Public Service Commission will conduct a fuel audit 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. Rhonda Hicks, the district office supervisor, (904) 413-6449, will coordinate this audit.

ACK \_\_\_\_\_ Rule 25-6.014(5), F.A.C., states that, "Upon direction of the Commission, or  
AFA \_\_\_\_\_ in the performance of delegated staff duties, any member of the Commission may  
APP \_\_\_\_\_ make at any reasonable time a personal visit to the utility's offices or other  
CAF \_\_\_\_\_ places of business, and may inspect any facility, records, accounts, books,  
CMU \_\_\_\_\_ reports, and papers of the utility which may appear necessary in the discharge  
CTR \_\_\_\_\_ of Commission duties. During such visits the utility shall provide the staff  
EAG \_\_\_\_\_ member(s) with adequate and comfortable working and filing space, consistent  
LEG \_\_\_\_\_ with prevailing conditions and climate and comparable with the accommodations  
LIN \_\_\_\_\_ provided the company's outside auditors".  
OPC \_\_\_\_\_  
RCH \_\_\_\_\_  
SEC \_\_\_\_\_ |  
WAS \_\_\_\_\_  
OTH \_\_\_\_\_

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A formal audit report will be issued for internal official use only by the Commission on or about June 16, 1997. 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 Rhonda Hicks or myself at (904) 413-6487.

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