

Commissioners:

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TIMOTHY DEVLIN Director  
Auditing & Financial Analysis  
(904) 413-6449

# Public Service Commission

June 9, 1997

West Florida Natural Gas Company  
Jeff Householder  
301 Maple Avenue Avenue  
Panama City, FL 32401-4866

Dear Mr. Householder:

Docket No. 970003-GU -- West Florida Natural Gas Company  
PGA Audit Request - Period Ending September 30, 1997

The Florida Public Service Commission will review the Purchased Gas Cost Recovery True-up 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 25-7.014(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 appear necessary in the discharge of  
 CTR \_\_\_\_\_ Commission duties. During such visits the company shall provide staff  
 EAG \_\_\_\_\_ member(s) with adequate and comfortable working and filing space, consistent  
 LEG \_\_\_\_\_ with the prevailing conditions and climate and comparable with the  
 LIN \_\_\_\_\_ accommodations provided the company's outside auditors"  
 OPC \_\_\_\_\_  
 RCH \_\_\_\_\_  
 SEC   /    
 WAS \_\_\_\_\_

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June 9, 1997

- 2 -

A formal audit report will be issued for internal official use only by the Commission on or about December 9, 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