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FPSC-RECORDS/REPORTING

MEMORANDUM

October 27, 1997

TO : DIVISION OF RECORDS AND REPORTING

DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER

DIVISION OF APPEALS (BELLAK) RCB

REQUEST BY FLORIDA PUBLIC UTILITIES COMPANY (FPU) FOR RE

CONFIDENTIAL CLASSIFICATION FOR AUDIT WORKING PAPERS OBTAINED DURING PREPARATION OF THE STAFF AUDIT REPORT NUMBERED 97-057-4-2 , EARNINGS REVIEW AUDIT FOR THE 12

MONTHS ENDED DECEMBER 31, 1996, DOCKET NO. 970893-PU, DOCUMENT NOS. 06930-97 AND 07053-97

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