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TIMOTHY DEVLIN Director
Auditing & Financial Analysis
(850) 413-6486

Public Service Commission

November 14, 1997

Florida Public Utilities Company
Frank C. Cressman
P. O. Box 3395
West Palm Beach, FL 33402-3395

Dear Mr. Cressman:

Docket No. ~~970002-EG~~ -- Florida Public Utilities Company
Conservation Audit Request - Period Ended September 30, 1997

The Florida Public Service Commission will conduct a conservation 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. Kathy Welch, the district office supervisor, (305) 470-5602, will coordinate this audit.

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

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FPSC-RECORDS/REPORTING

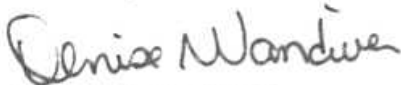
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A formal audit report will be issued for internal official use only by the Commission on or about December 22, 1997. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should 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 Kathy Welch 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