

ORIGINAL

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

12 MONTHS ENDED SEPTEMBER 30, 1997

**Field Work Completed
November 17, 1997**

FLORIDA PUBLIC UTILITIES

West Palm Beach, Florida

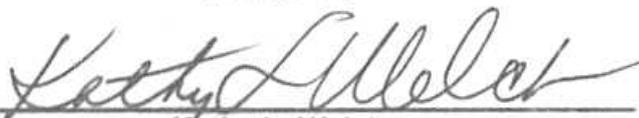
Palm Beach County

Conservation Audit

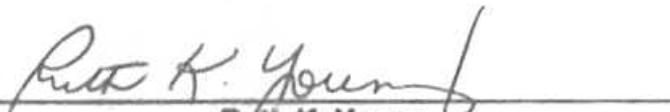
Docket Number 970002-EG

Audit Control Number

97-318-4-1



**Kathy L. Welch
Audit Manager**



**Ruth K. Young
Professional Accountant Specialist**

DOCUMENT NUMBER-DATE

12722 DEC 12 5

FPSC-RECORDS/REPORTING

INDEX

	PAGE
I. Executive Summary	
Executive Summary	1
Audit Purpose	1
Disclaim Public Use	1
Opinion	1
II. AUDIT SCOPE	
Scope of Work Performed	2
III. AUDIT DISCLOSURES	3
IV. COMPANY EXHIBITS	5

I. EXECUTIVE SUMMARY

Audit Purpose:

We have applied the procedures described in Section II of this report to audit the schedules of Energy Conservation for the twelve month period ending September 30, 1997 prepared by Florida Public Utilities Company for the Conservation Cost Recovery Clause, FPSC Docket 970002-EG. The audit exit conference was waived by the company.

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 the audit disclosures in Section III of this report, the schedules of energy conservation for the twelve month period ending September 1997 represent Florida Public Utilities books and records maintained in substantial compliance with Commission Directives. The expressed opinions extend only to the scope of work described in section II of this report.

The conservation costs on CT-3 page 1 and 2 of the Marianna filing contain approximately \$5,310.24 for an ad that does not state the specific problem or how to solve the problem.

II. AUDIT SCOPE:

The opinions contained in this report are based on the audit work described below. When used in this report COMPILED and EXAMINED 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.

EXAMINED: Means that the audit staff reconciled exhibit amounts with the general ledger, traced general ledger account balances to subsidiary ledgers; applied selective analytical review procedures; tested account balances to the extent further described and disclosed any error, irregularity, or inconsistency observed.

REVENUES AND EXPENSES:

Compiled CT-3 Schedules. The schedules were recalculated, traced to supporting schedules and reconciled to the books. Interest rates used were traced to the Wall Street Journal 30 day commercial rate. The interest provision was recalculated. Verified the beginning true up to the last order.

Examined revenues. Revenues were recalculated by obtaining kilowatts sold from the revenue and rate reports from the billing cycle. These were multiplied by the rates billed according the company rate deck. The rate deck rates were traced to the order.

Compiled expenses. Reviewed expenses for material amounts and changes from last period. Selected material amounts to trace to invoices to determine applicability to the conservation program. Ads were reviewed to determine compliance with Commission Policy.

III. AUDIT DISCLOSURE

AUDIT DISCLOSURE NO. 1

SUBJECT: In reviewing the expenses for Marianna staff found an ad copy for the good cents program that lists the different programs and tells the customer where to call. A copy of the ad is attached.

According to Commission Rule 25-17.015, "In determining whether an advertisement is 'directly related to an approved conservation program', the Commission shall consider, but is not limited to, whether the advertisement or advertising campaign:

- (a) Identifies a specific problem;
- (b) States how to correct the problem; and
- (c) Provides direction concerning how to obtain help to alleviate the problem.

According to the company this ad was run for a month. However it was slightly modified and run for an entire year. The ad cost was \$102.12 a week or \$5,310.24 a year. The modifications did not change the ad enough to meet the above requirements.

OPINION: Although the ad is conservation related, it does not meet the requirements of the Commission order.

NO DISCOUNTS
 10% off in Florida
 15% off in Florida

Court TV's Erik Sorenson courts new viewers

By Frazier Moore
 AP Television Writer



NEW YORK — What's with this newsworld Court TV, boasting a headliner like Simpson's lawyer Johnnie Cochran. This Court TV, premiering a morning show with a vaguely cafe-bar motif. This Court TV, facing the future without pioneer-czar Steve Brill, who took his show earlier this year.

Is Court TV, cherished by its faithful as a sort of video utility — hot and cold running, getting slick and entertainment-oriented? Is the gravel coming down on courtroom coverage in the Court TV tradition of diligent, no-frills rectitude?

Not at all, swears Erik Sorenson, the network's executive vice president of programming.

Court TV is "a unique programming service," he says, "and while it doesn't have the public-service patina of C-SPAN, there are viewers who think that Court TV answers to a higher calling."

Sorenson isn't about to throw away the goodwill the network has won with its unblinking eye and sober-as-a-judge approach.

But there's a problem, he adds, his confident smile dimmed a few watts. In the post-Simpson-trial era, Court TV's ratings have plummeted, even in prime-time when viewers used to flock for O.J. recaps.

Meanwhile, Court TV remains a money-loser.

"After six years and an investment of over \$100 million, you'd like to be in the black," he says. By "you" he means "them": NBC, Time Warner and John Malone's Liberty Media, the troika that shares Court TV's ownership. "I think things are pretty serious."

A promotional spot reassures the Court TV hardcore that "we heard your call" for continued trial coverage "with less commentary and fewer interruptions."

But Sorenson wants to woo new viewers who consider "courtroom action" an oxymoron.

"I don't think a full-time trial service can be financially viable," he says. "So the issue is, to what extent do you rely on it — 16 hours a day? 11 hours a day? We're down now to 8 hours, from 11 a.m. to 7:30 p.m. (EDT), and I think that's the right number."

Sept. 1 marks Sorenson's first anniversary at Court TV, which he joined after 15 years at CBS and hitches as executive producer of "The CBS Evening News" and the syndicated magazine "Day & Date."

Erik Sorenson, vice president of programming for Court TV, poses in the control room in New York.

Having come from that world, Sorenson is introducing more viewer-friendly shows than Court TV has offered in the past, in a drive to boost ratings before and after the trial day.

He recently launched "Legal Cafe" from 9 to 11 a.m. EDT. Welcoming viewers to "your daily wakeup call to the law in your life," June Grasso plays host in a cozy, curio-filled salon. Her legal-expert guests answer questions on topics like prenuptial agreements or getting fired.

"But the big push is in prime time," says

Sorenson. No wonder. Sweetening the numbers for that three-hour weeknight block could finally coax Court TV into the black. The network, available in 32 million homes, needs only to attract a modest 3 rating (or about 100,000 viewers) to turn a profit, says Sorenson — up from the .18 it currently averages.

With that in mind, the trials-wrapup "Prime Time Justice" has been broadened into a full-service newscast reported from a judicial perspective. Airing at 8 p.m., it is anchored by Gregg Jarrett and Jami Floyd.

At 9 p.m., Johnnie Cochran's law-talk hour "Cochran & Co." tackles such diverse issues as the Timothy McVeigh sentencing and whether Showtime's filmed remake of "12 Angry Men" accurately dramatizes jury deliberation.

And Sorenson is weighing possible replacements for the long-running documentary series "Trial Story," at 10 p.m.

"The programs we're coming up with, there are other networks that could do them," concedes Sorenson, reiterating Court TV's once-and-future sine qua non. "Without our camera in the courtroom, without the trials we televise, you don't need us."



FLORIDA PUBLIC UTILITIES Your Energy Company

Residential Programs

- Residential Geothermal Heat Pump
- Residential Energy Audit!!
- Low Income Energy Audit
- FPU Express Loan - 8.9% APR
- Good Cents Home
- Duct Leakage Repair

Commercial Programs

- Commercial/Industrial Good Cents Building
- Commercial/Industrial Energy Audits

**GOOD
 CENTS
 IS
 BACK!**



2826 Park Vista Ave
 MARIETTA, GA 30067
 FOR MORE INFORMATION
 904-526-6631

IV. COMPANY EXHIBITS

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - BARRABRA
ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS	October-88		November		December		January		February		March		April		May		June		July		August		September		TOTAL	
	October-88	September-87	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	January	February	March	April	May	June	July		August
A. CC INSERVATION EXPENSE BY PROGRAM																										
1. In Contact with the Environment	0	0	0	0	0	45	169	316	3,808	402	226	32	0	11,288	16,098											
2. Direct Leakage Repair	0	0	0	0	0	316	116	338	517	768	491	297	179	1,785	4,308											
3. Residential Geothermal Heat Pump	0	0	0	0	0	45	46	155	270	351	289	155	0	97	1,348											
4. Residential Energy Audits	1,653	0	1,273	1,801	2,347	1,742	2,547	1,454	1,160	650	862	289	143	16,598												
5. Low Income Customer Energy Audits	0	0	0	0	48	68	48	152	182	244	222	167	255	175	1,812											
6. FPU Express	0	0	0	0	88	88	114	208	375	375	110	0	207	1,275												
7. Enhanced Good Camp Hours	0	0	0	11	131	353	481	1,081	2,114	2,041	719	1,895	2,641	11,827												
8. Commercial/Industrial Good Camp Building	0	0	0	0	45	142	415	181	170	691	758	11	968	3,298												
9. Commercial/Industrial Energy Audit & Tech. Ass	0	0	0	0	565	(260)	500	170	421	480	421	0	48	2,624												
10. Commission	3,482	2,152	1,962	2,950	5,204	4,539	4,019	3,258	3,254	2,378	3,693	3,693	3,693	37,898												
11.																										
12.																										
13.																										
14.																										
15.																										
16.																										
17.																										
18.																										
19.																										
20.																										
21. TOTAL ALL PROGRAMS	5,115	3,425	3,774	5,125	8,348	8,890	11,972	10,598	8,897	8,124	5,954	20,962	97,152													
22. LESS AMOUNT INCLUDED IN RATE BASE																										
23. RECOVERABLE CONSERVATION EXPENSES	5,115	3,425	3,774	5,125	8,348	8,890	11,972	10,598	8,897	8,124	5,954	20,962	97,152													

EXHIBIT NO. _____
DOCKET NO. 870039-69
FLORIDA PUBLIC UTILITIES COMPANY
(MAP-3)
PAGE 8 OF 30

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MARAUNA
 CALCULATION OF TRUE-UP AND INTEREST PROVISION
 FOR MONTHS October-66 THROUGH September-67

SCHEDULE CT-3
 PAGE 2 OF 3

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
0. CONSERVATION REVENUES													
1. RESIDENTIAL CONSERVATION													
2. CONSERVATION ADJ. REVENUES	3,585	4,213	4,265	4,078	4,078	3,870	14,848	15,302	15,175	21,720	23,339	23,944	140,489
3. TOTAL REVENUES	4,204	4,365	4,373	4,365	4,028	3,820	14,849	15,342	15,175	21,720	23,399	23,944	140,489
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	890	890	890	890	890	890	890	890	890	890	890	890	11,277
5. CONSERVATION REVENUE APPLICABLE	5,194	4,365	5,193	5,345	5,008	4,310	15,828	16,702	16,155	22,700	23,373	24,821	152,246
6. CONSERVATION EXPENSES (FROM CT-3, PAGE 1, LINE 24)	5,115	3,628	3,774	3,128	3,345	3,650	11,212	10,026	8,807	5,124	5,954	20,982	87,152
7. TRUE-UP THIS PERIOD (LINE 5 - 6)	89	1,140	1,419	220	(3,340)	(4,140)	4,119	6,306	10,348	17,576	17,421	3,839	58,094
8. INTEREST PROVISION THIS PERIOD (FROM CT-3, PAGE 3, LINE 10)	51	49	54	53	40	19	15	34	89	130	208	251	871
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH	11,757	10,897	11,108	11,589	10,662	6,812	1,811	4,682	10,202	18,499	36,145	52,832	11,759
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(890)	(11,277)
11. TOTAL NET TRUE-UP (LINES 7+9+10A+10)	10,897	11,108	11,259	10,862	6,812	1,811	4,852	10,027	19,499	36,145	52,832	56,069	56,069

EXHIBIT NO. _____
 DOCKET NO. 87000-ED
 FLORIDA PUBLIC UTILITIES COMPANY
 (MARA-2)
 PAGE 6 OF 28

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - MAHARUSA

SCHEDULE CT-3
PAGE 3 OF 3

CALCULATION OF TRUE-UP AND INTEREST PROVISION

FOR MONTHS October-98 THROUGH September-97

C. INTEREST PROVISION ON	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-9)	11,737	10,887	11,108	11,399	10,882	8,912	1,511	4,862	10,022	19,439	38,168	82,332	11,737
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7-09-09A+B10)	10,848	11,627	11,545	10,839	8,573	1,492	4,647	3,959	19,290	28,023	52,828	85,814	85,814
3. TOTAL BEG. AND ENDING TRUE-UP	22,603	21,504	22,681	22,438	17,464	8,104	6,158	14,890	29,612	55,514	88,811	102,646	88,814
4. AVERAGE TRUE-UP (LINE C-3 X 30%)	11,302	10,877	11,328	11,219	8,732	4,082	3,079	7,325	14,706	27,757	44,409	54,323	33,428
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	5.44%	5.38%	5.42%	5.80%	5.49%	5.43%	5.71%	5.62%	5.80%	5.62%	5.50%	5.50%	5.80%
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.30%	5.62%	5.80%	5.42%	5.42%	5.74%	5.62%	5.80%	5.62%	5.80%	5.50%	5.50%	5.80%
7. TOTAL (LINE C-3 + C-6)	10.82%	10.80%	11.37%	11.40%	10.88%	11.17%	11.38%	11.22%	11.22%	11.20%	11.14%	11.02%	11.80%
8. AVG. INTEREST RATE (C-7 X 30%)	3.41%	3.40%	3.80%	3.70%	3.44%	3.80%	3.80%	3.81%	3.81%	3.80%	3.80%	3.80%	3.80%
9. MONTHLY AVERAGE INTEREST RATE	0.451%	0.480%	0.414%	0.475%	0.403%	0.480%	0.475%	0.480%	0.480%	0.467%	0.481%	0.480%	0.480%
10. INTEREST PROVISION (LINE C-4 X C-8)	51	49	54	53	40	19	15	34	69	130	229	281	871

DOCKET NO. _____
DOCKET NO. SP888-02
FLORIDA PUBLIC UTILITIES COMPANY
(BPP-3)
PAGE 7 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FLORIDA
ENERGY CONSERVATION ADJUSTMENT CALCULATION OF TRUE-UP AND INTEREST PROVISION
SUMMARY OF EXPENSES BY PROGRAM BY MONTH

FOR MONTHS	September-87												
	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
A. CONSERVATION EXPENSE BY PROGRAM													
1. In Accord with the Environment	0	0	0	11	124	131	324	3,279	460	102	367	150	11,428
2. Direct Leakage Repair	0	0	0	264	438	168	80	66	191	132	149	187	1,814
3. Residential Geothermal Heat Pump	0	0	0	62	88	42	887	77	158	369	150	131	1,811
4. Residential Energy Audits	2,577	2,193	2,573	749	2,622	1,348	1,348	1,370	1,669	1,669	1,146	1,128	13,864
5. Low Income Customer Energy Audits	95	96	136	198	45	102	69	203	203	149	117	116	20,324
6. FPU Expenses	0	0	0	0	87	16	16	12	118	303	330	281	1,300
7. Estimated Good Cents Home	879	1,882	912	829	605	1,382	760	1,305	1,501	1,501	536	2,699	13,308
8. Commercial/Industrial Good Cents Building	109	77	12	241	302	414	305	722	918	1,018	1,018	30	4,884
9. Commercial/Industrial Energy Audits & Tech. Ass	198	28	268	771	189	881	1,038	1,326	857	300	438	471	3,878
10. Customer	4,482	1,381	3,832	3,602	(147)	2,377	2,847	2,308	3,136	4,208	2,819	2,491	37,191
11.													
12.													
13.													
14.													
15.													
16.													
17.													
18.													
19.													
20.													
21. TOTAL ALL PROGRAMS	8,438	5,817	7,940	6,915	8,062	7,281	9,532	8,480	8,672	7,599	8,778	20,312	107,454
22. LESS AMOUNT INCLUDED IN RATE BASE													
23. RECOVERABLE CONSERVATION EXPENSES	8,438	5,817	7,940	6,915	8,062	7,281	9,532	8,480	8,672	7,599	8,778	20,312	107,454

EXHIBIT NO. _____
DOCKET NO. 87883-EG
FLORIDA PUBLIC UTILITIES COMPANY
PAGE 24 OF 38

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FERNANDINA
CALCULATION OF TRUE-UP AND INTEREST PROVISION
FOR MONTHS October-08 THROUGH September-07

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
8. CONSERVATION REVENUES													0
1. RESIDENTIAL CONSERVATION	1,311	2,040	2,308	2,629	2,623	2,368	19,874	20,229	23,487	26,754	27,261	30,859	182,872
2. CONSERVATION ADJ. REVENUES	2,481	2,040	2,308	2,629	2,623	2,368	19,874	20,229	23,487	26,754	27,261	30,859	182,872
3. TOTAL REVENUES	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(262)	(4,554)
4. PRIOR PERIOD TRUE-UP ADJ. NOT APPLICABLE TO THIS PERIOD	2,111	1,880	1,328	2,258	2,253	1,388	19,294	19,359	21,107	26,374	27,183	30,284	158,398
5. CONSERVATION EXPENSES APPLICABLE	8,428	5,617	7,940	8,915	8,262	7,321	8,232	8,480	8,472	7,589	8,771	20,312	107,454
6. CONSERVATION EXPENSES FROM CT-1 (PAGE 1, LINE 23)	(8,327)	(3,857)	(6,914)	(4,806)	(5,809)	(5,333)	8,762	11,479	14,808	16,783	18,487	8,972	92,344
7. TRUE-UP THIS PERIOD (LINE 1 - 6)	(24)	(55)	(80)	(160)	(122)	(150)	(141)	(86)	(26)	53	141	208	(269)
8. INTEREST PROVISION THIS PERIOD (FROM CT-1, PAGE 3, LINE 10)	(4,884)	(10,838)	(14,187)	(18,881)	(24,352)	(28,913)	(24,918)	(24,918)	(13,143)	1,844	21,082	28,889	(4,554)
9. TRUE-UP AND INTEREST PROVISION BEGINNING OF MONTH													
9A. DEFERRED TRUE-UP BEGINNING OF PERIOD													
10. PRIOR TRUE-UP COLLECTED (REFUNDED)	360	289	260	300	300	210	280	300	300	300	274	274	4,054
11. TOTAL NET TRUE-UP (LINES 7-10+9A-10)	(10,520)	(14,187)	(19,881)	(24,252)	(28,819)	(24,918)	(24,918)	(13,143)	1,844	21,082	28,889	80,545	28,545

EDISNET NO. _____
DOCKET NO. 07002-03
FLORIDA PUBLIC UTILITIES COMPANY
(08-07)
PAGE 28 OF 28

COMPANY: FLORIDA PUBLIC UTILITIES COMPANY - FLORIDA
 CALCULATION OF TRUE-UP AND INTEREST PROVISION
 FOR MONTHS October-98 THROUGH September-99

SCHEDULE CT-3
 PAGE 3 OF 3

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	TOTAL
1. BEGINNING TRUE-UP (LINE B-2)	(4,554)	(10,535)	(14,167)	(19,881)	(24,352)	(28,813)	(34,816)	(43,315)	(53,148)	644	21,082	32,000	(4,354)
2. ENDING TRUE-UP BEFORE INTEREST (LINES B7-8B-8BA-810)	(10,807)	(14,112)	(19,801)	(24,157)	(29,871)	(34,793)	(41,714)	(50,000)	1,870	21,009	30,809	40,338	80,844
3. TOTAL BEG. AND ENDING TRUE-UP	(15,361)	(24,647)	(33,968)	(44,038)	(54,223)	(63,606)	(76,530)	(93,315)	(51,278)	22,853	51,891	72,338	16,000
4. AVERAGE TRUE-UP (LINE C-3 X 50%)	(7,530)	(12,324)	(16,984)	(22,019)	(27,111)	(31,803)	(38,265)	(46,658)	(25,639)	11,427	25,945	36,169	8,000
5. INTEREST RATE - FIRST DAY OF REPORTING BUSINESS MONTH	5.44%	5.30%	5.42%	5.07%	5.45%	5.43%	5.74%	5.82%	5.60%	5.62%	5.59%	5.59%	5.50%
6. INTEREST RATE - FIRST DAY OF SUBSEQUENT BUSINESS MONTH	5.20%	5.42%	5.50%	5.45%	5.43%	5.75%	5.63%	5.90%	5.62%	5.69%	5.69%	5.69%	5.55%
7. TOTAL (LINE C-3 + C-6)	10.82%	10.80%	11.27%	11.40%	10.88%	11.17%	11.30%	11.22%	11.22%	11.20%	11.14%	11.09%	11.00%
8. AVG. INTEREST RATE (C-7 X 50%)	5.41%	5.40%	5.64%	5.70%	5.44%	5.59%	5.65%	5.61%	5.61%	5.60%	5.57%	5.55%	5.50%
9. MONTHLY AVERAGE INTEREST RATE	0.481%	0.450%	0.474%	0.475%	0.483%	0.489%	0.472%	0.488%	0.488%	0.487%	0.484%	0.482%	0.482%
10. INTEREST PROVISION (LINE C-4 X C-9)	(26)	(52)	(80)	(105)	(127)	(155)	(141)	(200)	(200)	53	141	200	(200)

EXHIBIT NO. _____
 DOCKET NO. 87003-03
 FLORIDA PUBLIC UTILITIES COMPANY
 (BAP-2)
 PAGE 28 OF 28

STATE OF FLORIDA

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



DIVISION OF RECORDS & REPORTING
BLANCA S. BAYO
DIRECTOR
(850) 413-6770

Public Service Commission

December 15, 1997

Mr. Frank C. Cressman
Florida Public Utilities Company
Post Office Box 3395
West Palm Beach, Florida 33402-3395

Re: Docket No. 970002 - EG - Florida Public Utilities Company
Conservation Audit Report - Period Ended September 30, 1997
Audit Control # 97-318-4-1

Dear Mr. Cressman:

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.

Thank you for your cooperation.

Sincerely,

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

Kay Flynn, Chief
Bureau of Records

KF/clc
Enclosure
cc: Public Counsel
Rutledge Law Firm