## MEMORANDUM

July 27, 1998

TO: DIVISION OF RECORDS AND REPORTING (FLYNN)

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)

RE: DOCKET NO. 980003-GU -- FLORIDA PUBLIC UTILITIES CO.
PGA AUDIT ISSUED BY DENISE VANDIVER'S JULY 27, 1998
TRANSMITTAL - SIX MONTHS ENDED MARCH 31, 1998
AUDI\_ CONTROL NO. 98-160-4-3

Working papers, Volume II of II, are forwarded, pursuant to Rule 25-22.006, F.A.C. Volume I of II and the administrative section for the work papers have been filed as unclassified in DAFA files.

The audit exit conference was held July 22, 1998.

An attached one-page index lists all confidential material.

Attachments:

Confidential Document Index Work Papers, Volume II of II 07875-98 07876-58 (conf.)

Malle Salem 7/27/98
RECEIVED BY 7/27/98

980003-Gu 98-160-4-3

COMPANY: TITLE: DATE:	FPUC CONFIDENTIAL LOG JULY 22, 1998		
WP NO.	DESCRIPTION	PAGES	
41-1/4-1/1	Summary of FGT information - Oct 97	12	7
41-2/4-4/1	Summary of FGT information - Dec 97	12	1
43-1/1	List of invoices for the month of Dec 97	1	1
43-2/1	List of invoices for the month of Feb 98	1	7

DOCUMENT NUMBER-DATE 07875 JUL 27 景