

STATE OF FLORIDA

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TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

July 16, 1999

Mr. Bill Walker
Florida Power & Light Company
215 South Monroe Street, Suite 810
Tallahassee, FL 32301-1859

**Re: Docket No. 990007-EI; Florida Power & Light Company
Audit Request; verify allocation methodology of charges from Construction
Equipment Yard (CEY) to ECRC projects; Audit Control No. 99-197-4-1**

Dear Mr. Walker:

The Florida Public Service Commission will verify allocation methodology of charges from Construction Equipment Yard (CEY) to ECRC projects in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Kathy Welch, (305) 470-5600, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- MAS _____
- OPC _____
- RFR _____
- SEC _____
- VIAW _____
- OTH _____

DOCUMENT NUMBER - DATE

08517 JUL 16 99

FPSC-RECORDS/REPORTING

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0865

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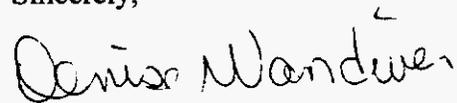
PSC Website: www.scri.net/psc

Internet E-mail: contact@psc.state.fl.us

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A formal report is expected to be issued for internal Commission use in January 2000. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver
Bureau Chief - Auditing

DNV:sp

cc: District Office Supervisor
Division of Legal Services
Division of Records and Reporting
Public Counsel

AUDIT SERVICE REQUEST

July 14, 1999

Date of Request

99-197-4-1

AFA control #

TO : DIVISION AUDIT & FINANCE

FROM : Division of Auditing and Financial Analysis Denise Vandiver 413-6487
Division Name Phone Number

RE : REQUEST FOR AUDIT OF: Florida Power & Light Company EI802

DOCKET NO.: 990007-EI

AUDIT PURPOSE: Verify allocation methodology of charges from Construction Equipment Yard (CEY) to ECRC projects

LIST AUDIT OBJECTIVES & OTHER INFORMATION ON BACK.

ADMINISTRATIVE DETAILS:

COMPANY CONTACT: _____
Name Title Phone Number

MAIL ADDRESS: _____
Street Address

_____ City State Zip Code

LOCATION OF RECORDS: _____
City State

AUDIT DUE DATE: 1/31/2000

COORDINATING DETAILS:

(Name and Phone Number of other Division staff and any other administrative instructions)

REFERENCES: _____
(Attach copies of FPSC ORDERS and other documents as appropriate)

BACKGROUND INFORMATION: _____

ITEM #

AUDIT OBJECTIVE OR QUESTION
(Add supplemental background for auditor)