



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: January 27, 2000
TO: Rhonda Hicks; Tallahassee District Office
FROM: Denise N. Vandiver; Division of Auditing and Financial Analysis *DN*
RE: Docket No. 000001-EI; Gulf Power Company
 Audit Service Request; Capacity Cost - Period Ended December 31, 1999
 Audit Control No. 00-026-1-1

Attached is a new audit service request. The analyst's requested due date is July 14, 2000. By copy of this memorandum, I request that Rhonda Hicks be added to the CASR distribution list.

DNV: sp

Attachments

cc: Public Counsel
 Division of Auditing and Financial Analysis (Halbert)
 ✓ Division of Records and Reporting

AFA _____
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FPSC-RECORDS/REPORTING

STATE OF FLORIDA

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JOE GARCIA, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
JULIA L. JOHNSON
E. LEON JACOBS, JR.



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

Public Service Commission

January 27, 2000

Warren E. Tate
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780

Re: Docket No. 000001-EI; Gulf Power Company
Audit Request; Capacity Cost - Period Ended December 31, 1999
Audit Control No. 00-026-1-1

Dear Mr. Tate:

The Florida Public Service Commission will conduct a capacity cost audit for the period ended December 31, 1999 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. Rhonda Hicks, (850) 413-6449, 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.

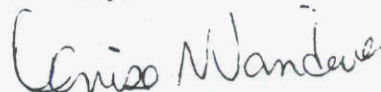
The Audit Access to Records rule for each industry states:

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.

Warren E. Tate
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A formal report is expected to be issued for internal Commission use in July 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 Services

DNV: sp

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