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DIVISION OF REGULATORY OVERSIGHT  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

# Public Service Commission

March 13, 2001

Ms. Angela Llewellyn  
Tampa Electric Company d/b/a Peoples Gas System  
P.O. Box 111  
Tampa, FL 33601-0111

**Re: Docket No. 010003-GU; Tampa Electric Company d/b/a Peoples Gas System; Audit Request: Audit Peoples Gas System and its relationship with TECO Gas Services to determine if affiliate transactions are priced equitably; Audit Control No. 01-072-2-1**

Dear Ms. Llewellyn:

The Florida Public Service Commission will audit Peoples Gas System and its relationship with TECO Gas Services to determine if affiliate transactions are priced equitably, 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. Jim McPherson, (813) 356-1433, 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.

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FPSC-RECORDS/REPORTING

Ms. Angela Llewellyn  
Page 2  
March 13, 2001

A formal report is expected to be issued for internal Commission use in June, 2001.  
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 of Auditing Services

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

Ausley Law Firm  
James Beasley/Lee Willis  
P.O. Box 391  
Tallahassee, FL 32302