

Commissioners:  
E. LEON JACOBS, JR., CHAIRMAN  
J. TERRY DEASON  
LILA A. JABER  
BRAULIO L. BAEZ  
MICHAEL A. PALECKI



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

# Public Service Commission

September 17, 2001

RECEIVED-FPSC  
01 SEP 19 AM 10:34  
COMMISSION  
CLERK

Susan D. Ritenour, Assistant Secretary  
Gulf Power Company  
One Energy Place  
Pensacola, FL 32520-0780

**Re: Docket No. 010949-EI; Gulf Power Company;  
Audit Request: Audit the MFRs; Audit Control No. 01-255-1-1**

Dear Ms. Ritenour:

The Florida Public Service Commission will audit the MFRs 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. Ms. Lynn Deamer, 850-413-6416, 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.

REC'D  
SEP 19 2001  
COMMISSION  
CLERK

DOCUMENT NUMBER - DATE  
11688 SEP 19 2001  
FPSC-COMMISSION CLERK

Susan D. Ritenour  
Page 2  
September 17, 2001

A formal report is expected to be issued for internal Commission use on January 7, 2002. 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: Division of Regulatory Oversight (Tallahassee District Office Supervisor, File Folder)  
Division of the Commission Clerk and Administrative Services  
Division of Legal Services  
Office of the Public Counsel