

STATE OF FLORIDA

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

October 23, 2001

Ms. Sharon Thomas  
Talk America, Inc.  
12001 Science Drive, Suite 130  
Orlando, FL 32826-2936

**Re: Docket No. 010564-TX; Talk America, Inc. and Access One Communications; Audit Request: Audit RAF returns for 1998-2000 and to investigate customer complaints for the period July 1, 1999 through May 31, 2001; Audit Control No. 01-295-2-1**

Dear Ms. Thomas:

The Florida Public Service Commission will audit RAF returns for 1998-2000 and to investigate customer complaints for the period July 1, 1999 through May 31, 2001, 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, 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 and Mr. McPherson can be reached at (813) 356-1444.

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.

13925-01  
11-05-01

Ms. Sharon Thomas  
Page 2  
October 23, 2001

A formal report is expected to be issued for internal Commission use on January 15, 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 (Tampa District Office Supervisor, File Folder)  
Division of the Commission Clerk and Administrative Services  
Division of Legal Services  
Office of the Public Counsel

Mr. Craig Pizer  
Access One Communications  
6805 Route 202  
New Hope, PA 18938-1079

Messer Law Firm  
Norman H. Horton, Jr., Esq.  
P. O. Box 1876  
Tallahassee, FL 32302-1876

Kelly Dye Law Firm  
Steven A. Augustino, Esq.  
1200 19<sup>th</sup> Street, NW, #500  
Washington, D. C. 20036