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ORIGINAL

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DIVISION OF AUDITING AND SAFETY  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

Public Service Commission

May 30, 2002

Ms. Christine Burke  
Frontier Communications of the South, Inc.  
180 South Clinton Avenue  
Rochester, New York 14646-0700

**Re: Undocketed; Frontier Communications of the South, Inc.; Audit Request:**  
December 2001 Earnings Surveillance report; **Audit Control No. 02-149-1-2**

Dear Ms. Burke:

The Florida Public Service Commission will conduct an audit of the December 2001 Earnings Surveillance report, 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, the Tallahassee district office supervisor, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. 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:

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- SEC   J
- OTH \_\_\_\_\_

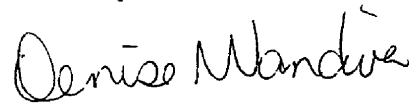
In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss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

DOCUMENT NUMBER - DATE  
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FPSC-COMMISSION CLERK

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A formal report is expected to be issued for internal Commission use on September 3, 2002. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief  
Bureau of Auditing

DNV/jcp

cc: Division of Auditing and Safety ( Tallahassee District Supervisor, File Folder)  
General Counsel  
Office of the Public Counsel

Laurie A. Maffert, Vice President  
Carrier Services & Regulatory  
Frontier Communications of the South, Inc.  
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Rochester, New York 14646-0700