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DIVISION OF AUDITING & SAFETY  
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# Public Service Commission

February 18, 2004

Ms. Gloria L. Lopez, Director  
Regulatory & Business Affairs,  
City Gas Company of Florida  
955 East 25th Street  
Hialeah, FL 33013

Re: **Docket No.:** 040003-GU; **Company Name:** City Gas Company of Florida; **Audit Purpose:** PGA True-up for the period January 1, 2003 through December 31, 2003; **Audit Control No.:** 04-043-4-1

Dear Ms. Lopez:

The Florida Public Service Commission will conduct an audit of purchased gas cost recovery true-up for the period January 2003 through December 2003, 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. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 470-5600. 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

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A formal report is expected to be issued for internal Commission use on June 28, 2004. 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 (Miami District Supervisor, File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
General Counsel  
Office of Public Counsel

Mr. Gary V. Perko, Esq.  
Hopping Law Firm  
P. O. Box 6526  
Tallahassee, FL 32314

Rosie Abreu  
Regulatory & Business Affairs,  
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