

STATE OF FLORIDA

COMMISSIONERS:  
BRAULIO L. BAEZ, CHAIRMAN  
J. TERRY DEASON  
RUDOLPH "RUDY" BRADLEY  
CHARLES M. DAVIDSON  
LISA POLAK EDGAR



DIVISION OF REGULATORY  
COMPLIANCE AND CONSUMER  
ASSISTANCE  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

## Public Service Commission

February 11, 2005

Ms. Angela L. Llewellyn, Regulatory Affairs  
Peoples Gas System  
P. O. Box 111  
Tampa, FL 33601-0111

Re: **Docket No. 050004-GU; Company Name:** Peoples Gas System/West Florida;  
**Audit Purpose:** Conservation Gas Cost Recovery True-Up for the period January  
2004 through December 2004 ; **Audit Control No.:** 05-034-2-1

Dear Ms. Llewellyn:

The Florida Public Service Commission will conduct an audit of Conservation Gas Cost Recovery True-Up for the period January 2004 through December 2004 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. Mr. Joe Rohrbacher, Tampa district supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 256-1444. 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.

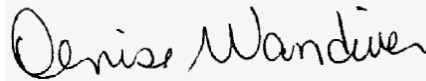
DOCUMENT NUMBER-DATE

01666 FEB 17 05

Ms. Angela L. Llewellyn, Regulatory Affairs  
Page 2  
February 11, 2005

A formal report is expected to be issued for internal Commission use on July 27, 2005. 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 Regulatory Compliance and Consumer Assistance (Mr. Joe Rohrbacher,  
Tampa District Supervisor, File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
General Counsel  
Office of Public Counsel

Mr. Matthew Costa  
TECO Energy, Inc.  
P. O. Box 111  
Tampa, FL 33601-0111

Macfarlane Ferguson Law Firm  
Ansley Watson, Jr., Esq.  
P. O. Box 1531  
Tampa, FL 33601-1531

Kandi Floyd, Manager  
Peoples Gas System  
P. O. Box 111  
Tampa, FL 33601-0111