

ORIGINAL

STATE OF FLORIDA

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

Public Service Commission

October 12, 2005

Mr. Bill Walker, Vice President
215 S. Monroe Street, Suite 810
Tallahassee, FL 32301-1859

060224-EI

Re: Undocketed; Company Name: Florida Power & Light Company
Audit Request: Audit FPL's Service Connect Process
Audit Control No. 05-285-4-1

Dear Mr. Walker:

The Florida Public Service Commission will conduct an audit of FPL's service connect process by FPL's affiliate FPL Energy Services, Inc. (FPLES) to ensure that it is in compliance with Rule 25-6.1351, F.A.C. 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. Kathryn 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:

- CMP _____ In those instances where the utility disagrees with the auditor's assessment
- COM _____ of a reasonable response time to the audit request, the utility shall first
- CTR _____ attempt to discuss the disagreement with the auditor and reach an
- ECR _____ acceptable revised date. If agreement cannot be reached, the utility shall
- GCL _____ discuss the issue with successive levels of supervisors at the Commission
- OPC _____ until an agreement is reached.
- RCA _____
- SCR _____
- SGA _____
- SEC 1
- OTH _____

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A formal report is expected to be issued for internal Commission use on December 15, 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/sbj

cc: Division of Regulatory Compliance & Consumer Assistance
(Miami District Office Supervisor, File Folder).
Division of the Commission Clerk and Administrative Services
General Counsel
Office of the Public Counsel

Mr. Bill Feaster, Manager
Florida Power & Light Company
215 S. Monroe St., Suite 810
Tallahassee, FL 32301-1859