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CLERK

Public Service Commission

June 19, 2006

John T. English, President  
Florida Public Utilities Co.  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

060629-6U

Re: Undocketed; Company Name: Florida Public Utilities Company, Gas Division  
Audit Request: Audit 2005 Earnings Surveillance  
Audit Control No: 06-170-4-1

Dear Mr. English:

The Florida Public Service Commission will conduct an audit of 2005 Earnings Surveillance 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:

- 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 \_\_\_\_\_

DOCUMENT NUMBER-DATE

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A formal report is expected to be issued for internal Commission use on August 17, 2006. 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  
(All District Offices, File Folder).  
Division of the Commission Clerk and Administrative Services  
General Counsel  
Office of the Public Counsel

Cheryl Martin, Controller  
Florida Public Utilities Co.  
401 South Dixie Highway  
West Palm Beach, FL 33401