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STATE OF FLORIDA



CAPITAL CIRCLE OFFICE CENTER  
2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FL 32399-0850

# Public Service Commission

October 4, 2006

Mr. F. B. Poag  
Embarq Florida, Inc.  
P.O. Box 2214  
Tallahassee, FL 32316

Re: **Docket No:** 060644-TL **Company Name:** Embarq Florida, Inc.  
**Audit Purpose:** Audit 2005 Storm Costs **Company Code:** TL727  
**Audit Control No:** 06-277-4-1

Dear Mr. Poag:

The Florida Public Service Commission will conduct an audit of 2005 Storm Costs, 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 levels of supervisors at the Commission until an agreement is reached.

A formal report is expected to be issued for internal Commission use on November 21, 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

Susan Masterton, Attorney  
Embarq Florida, Inc.  
1313 Blirstone Road  
Tallahassee, FL 32301