

STATE OF FLORIDA

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Public Service Commission

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COMMISSION
CLERK

August 28, 2007

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

070000

Re: Undocketed; Company Name: Florida Public Utilities Company;
Audit Purpose: Review FPUC Gas Division's 2006 Earnings Surveillance Report to
Determine the Amount of Any Over-earnings;
Audit Control No: 07-240-4-1

Dear Mr. English:

The Florida Public Service Commission will conduct an audit of FPUC Gas Division's 2006 Earnings Surveillance Report, 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.

DOCUMENT NUMBER-DATE
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Florida Public Utilities Co
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A formal report is expected to be issued for internal Commission use on November 5, 2007. 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