

COMMISSIONERS:
MATTHEW M. CARTER II, CHAIRMAN
LISA POLAK EDGAR
KATRINA J. MCMURRIAN
NANCY ARGENZIANO
NATHAN A. SKOP

STATE OF FLORIDA



DIVISION OF REGULATORY COMPLIANCE
BETH W. SALAK
DIRECTOR
(850) 413-6600

Public Service Commission

December 30, 2008

Mr. John T. English
Florida Public Utilities Company
P.O. Box 3395
West Palm Beach, FL 334002-3395

Re: Docket No: 080366-GU; Company Name: Florida Public Utilities Company; Audit Purpose: Rate case; Audit Control No: 08-365-4-1;

Dear Mr. English:

The Florida Public Service Commission will conduct a rate case audit, 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 instance 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.

RECEIVED-FPSC
09 JAN -5 AM 10:12
COMMISSION
CLERK

DOCUMENT NUMBER-DATE
00016 JAN-5 08
FPSC-COMMISSION CLERK

Mr. John T. English
Page 2
December 30, 2008

A formal report is expected to be issued for internal Commission use on March 9, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

A handwritten signature in cursive script that reads "Denise Vandiver".

Denise Vandiver, Chief
Bureau of Auditing

DNV:tbn

cc: Division of Regulatory Compliance (File Folder)
Office of Commission Clerk
General Counsel
Office of the Public Counsel