

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

January 12, 2009

RECEIVED-FPSC
09 JAN 14 AM 8:59
COMMISSION
CLERK

Ms. Susan D. Ritenour
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780

Re: Docket No: 090007-EI; Company Name: Gulf Power Company; Audit Purpose: 2008 Environmental Cost Recovery Clause Filing; Audit Control No: 09-012-1-1;

Dear Ms. Ritenour:

The Florida Public Service Commission will conduct an audit of the 2008 Environmental Cost Recovery Clause filings, 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. Lynn Deamer, the Tallahassee district office supervisor, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. 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:

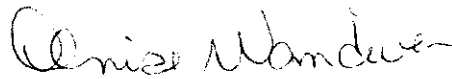
In those instance where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date, If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

DOCUMENT NUMBER - DATE
00338 JAN 14 09
FPSC - COMMISSION CLERK

Ms. Susan D. Ritenour
Page 2
January 12, 2009

A formal report is expected to be issued for internal Commission use on June 12, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,



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