



Public Service Commission

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

-M-E-M-O-R-A-N-D-U-M-

DATE: March 10, 2009

TO: Marguerite H. McLean, Commission Deputy Clerk II, Office of Commission Clerk

FROM: Denise N. Vandiver, Chief of Auditing, Division of Regulatory Compliance

RE: Docket No: 080366-GU; Company Name: Florida Public Utilities Company;
Audit Purpose: Rate Case; Company Code: GU603;
Audit Control No: 08-365-4-1;

Binder 13 of 13 of the audit work papers is forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and Volumes 1 – 12 have been filed unclassified in RCP files.

The audit exit conference was held March 6, 2009.

An attached index lists all confidential material.

RECEIVED-FPSC
 09 MAR 12 PM 2:25
 COMMISSION
 CLERK

DNV/tbm

Attachments: Confidential Document Index
Binder 13

CC: Office of General Counsel
Robert Freeman

Kimberly R. Lund

 Received By

03/12/2009

 Date

DOCUMENT NUMBER-DATE
 02167 MAR 12 8
 FPSC-COMMISSION CLERK