

State of Florida



# 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-**

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**DATE:** June 11, 2010  
**TO:** Kimberly Pena, Records Management Assistant, Office of Commission Clerk  
**FROM:** Clarence Prestwood, Chief of Auditing, Office of Auditing and Performance *CP*  
Analysis  
**RE:** Docket No.: 100002-EG  
Company Name: Florida Public Utilities Company  
Company Code: EI803  
Audit Purpose: Energy Conservation Cost Recovery  
Audit Control No: 09-350-4-2

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Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 8, 2010. An attached index lists all confidential material.

CP/ip

Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Office of General Counsel  
Bureau of Auditing (Freeman)

*Diamond M. Hill*  
\_\_\_\_\_  
Received By

*6/11/2010*  
\_\_\_\_\_  
Date

DOCUMENT NUMBER-DATE

04845 JUN 11 2010

FPSC-COMMISSION CLERK

**FPUC ELECTRIC CONSERVATION  
CONFIDENTIAL INDEX  
TEST YEAR ENDED DECEMBER 31, 2009**

WP 45-3 PAYROLL ADJUSTMENT

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