Public Service Commission

January 14, 2013

Florida Public Utilities Company
Ms. Cheryl M. Martin
1641 Worthington Road, Suite 220
West Palm Beach, FL 33409-6703

Re: Docket No. 130003-GU; A3c Purchased Gas Cost Recovery; Audit Control No: 13-014-4-2

Dear Ms. Martin:

The Florida Public Service Commission will conduct an 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) 513-7819. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6416.

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."

A formal report is expected to be issued for internal Commission use on July 29, 2013. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

Lynn M. Deamer, Chief of Auditing
Office of Auditing and Performance Analysis

LD:th

cc: Office of Auditing and Performance Analysis (File Folder)
       Office of Commission Clerk