

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:** October 13, 2017  
**TO:** Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 20170150-EI  
Company Name: Florida Public Utilities Company  
Company Code: EI803  
Audit Purpose: A1d: Limited Scope  
Audit Control No: 2017-207-4-1

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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 October 12, 2017.

LMD/cmm  
Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

RECEIVED-PPSC  
2017 OCT 13 PM 3:45  
COMMISSION  
CLERK

Brandy Butler  
Received By

10/13/17  
Date

COMMISSIONERS:  
JULIE I. BROWN, CHAIRMAN  
ART GRAHAM  
RONALD A. BRISÉ  
DONALD J. POLMANN  
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STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82ND AVENUE  
SUITE 400  
MIAMI, FL 33166-7602  
(305) 513-7816

## Public Service Commission

October 12, 2017

Michelle Napier  
Florida Public Utilities Company  
1641 Worthington Road, Suite 220  
West Palm Beach, FL 33409

**Re: Limited Scope Audit Projected Test Year 12/31/2017**  
**Docket No. 20170150-EI**  
**Audit Control No. 2017-207-4-1**  
**Courtesy Copy of Confidential Documents Provided to Company**

Dear Ms. Napier:

We have completed our field work in the above reference audit. Included with this letter is a courtesy copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status, along with an index of these workpapers.

Please sign and date a copy of this letter indicating that you have received these documents and return to me. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C., in order to maintain this confidentiality. This request must be filed with the Commission Clerk within twenty-one days from today or these workpapers will become public documents.

Should you find that either the listing or the workpapers I have provided to you today contain incomplete page numbers, please let me know.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305) 513-7826.

Sincerely,

A handwritten signature in black ink, appearing to read "Yen Ngo".

Yen Ngo  
Professional Accountant Specialist, APA

Received by: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_

c: w/o Lynn M Deamer, Chief of Auditing, APA  
w/o Marisa Glover, Regulatory Analyst Supervisor, APA

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### Confidential Index

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