

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-

DATE: January 15, 2026

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis 

RE: Docket No.: 20260002-EG
Company Name: Florida Public Utilities Company
Company Code: EI803
Audit Purpose: A3b: Energy Conservation Cost Recovery Clause (ECCR)
Audit Control No.: 2026-015-1-4

Attached is a copy of the letter to FPUC advising that the Commission will conduct an Audit; (ACN 2026-015-1-4). The formal report is expected to be issued 6/30/2026 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing & Performance Analysis File.

COMMISSIONERS:
GABRIELLA PASSIDOMO SMITH, CHAIRMAN
GARY F. CLARK
MIKE LA ROSA
BOBBY PAYNE
ANA ORTEGA

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CURTIS M. MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

January 15, 2026
VIA ELECTRONIC MAIL

Florida Public Utilities Company
Mike Cassel
208 Wildlight Avenue
Yulee, Florida 32097

**Re: Docket No. 20260002-EG; A3b: Enegy Conservation Cost Recovery Clause Audit;
Audit Control No: 2026-015-1-4 (EI803)**

Dear Mr. Cassel:

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. Kathryn Guan will coordinate this audit. Ms. Guan can be reached at (850) 413-6477. Questions regarding the audit or audit staff should be directed to Ms. Guan or to me. My phone number is (850) 413-6830.

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 June 30, 2026. 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,

A handwritten signature in blue ink that reads "Lynn M. Deamer".

Lynn Deamer, Chief of Auditing
Office of Auditing & Performance Analysis

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