MEMORANDUM

January 17, 1995

	Act
TO:	DIVISION OF RECORDS AND REPORTING (FLYNN)
FROM:	DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)
RE:	DIVISION OF RECORDS AND REPORTING (FLYNN) DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT) S. fitt DOCKET NO. 950003-GU - ST. JOE NATURAL GAS COMPANY PGA - PERIOD ENDED SEPTEMBER 1994 AUDIT CONTROL NO. 94-158-1-1
22.00 secti	papers, Volume 3 of 3, are forwarded, pursuant to Rule 25- 6, F.A.C. Volumes 1 and 2 of 3 and the administrative on for the work papers have been filed as unclassified in files.
The a	udit exit conference was held January 11, 1995.
Attac	hments: 2-Page Index Work Papers, Volume 3 of 3 00515-95
	Legal (Erstling)
1	Mary Bane, Deputy Executive Director/Technical

Tatherine E. Smith 1-17-95 RECEIVED BY DATE