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TIMOTHY DEVLIN, Director Auditing & Financial Analysis (904) 413-6480

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Public Service Commission

May 28, 1996

Commissioners:

J. TERRY DEASON

JULIA L. JOHNSON DIANE K. KIESLING JOE GARCIA

SUSAN F. CLARK, CHAIRMAN

Peoples Gas System, Inc. Jack E. Uhl P. O. Box 2562 Tampa, FL 33601-2562

Dear Mr. Uhl:

WAS -

Docket No. 960002-EG -- Peoples Gas System, Inc. Conservation Audit Request - Period Ending September 30, 1996

The Florida Public Service Commission will review the Energy Conservation Cost Recovery in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Ann Bouckaert, the district office supervisor, (813) 744-6634, will coordinate this audit

ACK . AFA . APP . CAF . CMU . CTR . EAG . LEG . LIN .	places of business, and may inspect any facility, records, accounts, books, reports, and papers of the utility which appear necessary in the discharge of Commission duties. During such visits the company shall provide staff member(s) with adequate and comfortable working and filing space, consistent with the prevailing conditions and climate and comparable with the accommodations provided the company's outside auditors".
OPC .	그 시작 전에 가장 바다 되었다. 그 그 시작에 가장 하는 것이 그 없는 것이 없는 것이 없다.
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Peoples Gas System, Inc. May 28, 1996 - 2 -

A formal audit report will be issued for internal official use only by the Commission on or about December 9, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ann Bouckaert or myself.

Sincerely,

Conise Nilandur

Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C. and 366.093, F.S.

Mary Bane Andrews, Deputy Executive Director/Tech. (w/o enclosure)

Field Audit Supervisor

Legal Services (w/o enclosure)

Division of Records and Reporting (w/o enclosure)

Public Counsel