



**NORTHEAST
FLORIDA
TELEPHONE
COMPANY, INC.**

130 North 4th Street P.O. Box 485
Macclenny, FL 32063-0485
904-259-2261

August 28, 1997

970000-7U

Ms. Blanca Bayo
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RE: Northeast Florida Telephone Company Claim of Confidential Treatment
Work papers associated with Audit Control No. 97-100-1-2

Dear Ms. Bayo:

Pursuant to Rule 25-22.006(5), Florida Administrative Code, Northeast Florida Telephone Company, Inc. ("Northeast" or the "Company") hereby files a Claim of Confidentiality Treatment for the attached audit work papers associated with Audit Control No. 97-100-1-2. In accordance with this request, the Company has included one copy highlighted with the specific information claimed as confidential and two edited copies with the specific information claimed to be confidential blocked out. The original audit work papers should have already been forwarded to your office by the Division of Auditing & Financial Analysis. This letter and the enclosed highlighted and blocked out copies should satisfy the requirements of Rule 25-22.006(5) and Section 364.183(1) of the Florida Statutes.

As noted in the attached letter from Ms. Denise Vandiver, Bureau Chief - Auditing, Northeast has until September 2, 1997 (21 days from the receipt of her letter) to file a request for confidential treatment of these work papers. Since this information is being filed prior to this date, the Company has effectively met all of the Florida Administrative Code requirements.

Northeast would appreciate your acknowledgment that its Claim of Confidentiality Treatment has been received by your office. If further information is needed to expedite this request or if you have any questions regarding the Company's Claim of Confidentiality Treatment, please contact me at (904) 259-0639.

Your assistance in this matter is greatly appreciated.

RECEIVED
FLORIDA PUBLIC SERVICE COMMISSION
97 AUG 29 1997
MAIL ROOM

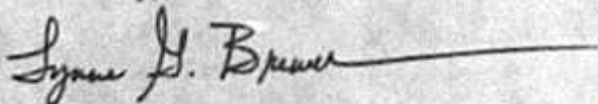
DOCUMENT NUMBER-DATE

08784 AUG 29 97

"Over 40 Years of Service in Northeast Florida"

FPSC-RECORDS/REPORTING

Yours truly,

A handwritten signature in cursive script that reads "Lynne G. Brewer". The signature is written in black ink and extends to the right with a long horizontal flourish.

Lynne G. Brewer

Director - Revenue Requirements & Regulatory Affairs

Attachments

cc: Ms. Denise N. Vandiver - no attachments

STATE OF FLORIDA

Commissioners:
JULIA L. JOHNSON, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
DIANE K. KIESLING
JOE GARCIA



TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

August 12, 1997

Ms. Lynne G. Brewer
Northeast Florida Telephone Company, Inc.
130 North Fourth Street
Macclenny, FL 32063-2112

Re: Northeast Florida Telephone Company, Inc.; Audit Control No. 97-100-1-2

Dear Ms. Brewer:

Enclosed is a copy of the staff audit work papers which are being held confidential as a result of the staff audit of your company. In order to continue the confidential classification of these work papers you must file a Claim of Confidential Treatment as required by Rule 25-22.006(5), Florida Administrative Code. In the future, these work papers will be provided for your review at about the time of the audit exit conference, in compliance with the rule. Please consider receipt of these copies as an extension of the audit exit conference. This will allow you to file your request within twenty-one days of receipt of this letter. If you should have any questions regarding this process be do not hesitate to call me.

Sincerely,

A handwritten signature in cursive script that reads "Denise N. Vandiver".

Denise N. Vandiver
Bureau Chief - Auditing

Enclosure

cc: Audit work paper file