

State of Florida

RFR

Commissioners:
JULIA L. JOHNSON, CHAIRMAN
J. TERRY DEAS, N
SUSAN F. CLARK
JOE GARCIA
E. LEON JACOBS, JR.



TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(850) 413-6480

ORIGINAL

Public Service Commission

January 14, 1998

GTE Florida Incorporated
Beverly Menard
c/o Ms. Margo Hammar
106 East College Avenue, Suite 1440
Tallahassee, FL 32301-7704

Dear Ms. Menard:

Docket Numbers 960847-TP and 960980-TP - GTE Florida Incorporated
Audit Components of the Cost Study Data Filed in Response to
Order PSC-97-0064-FOF-TP

The Florida Public Service Commission will audit components of the cost study data filed in response to Order PSC-97-0064-FOF-TP in accordance with Commission audit procedures. Jim McPherson, the district office supervisor, (813) 744-6638, will coordinate this audit.

Rule 25-4.019(3), F.A.C., states that, "Upon notification to the utility, members [Commission] may, at reasonable times, make personal visits to the company offices or other places of business within or without the State and may inspect any accounts, books, records, and papers of the company which may be 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 accommodations provided the company's outside auditor".

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC 1
- WAS _____
- OTH _____

DOCUMENT NUMBER-DATE

00907 JAN 15 98

GTE FLORIDA INCORPORATED

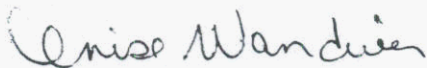
January 14, 1998

- 2 -

A formal audit report will be issued for internal official use only by the Commission on or about January 31, 1998. 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 Jim McPherson or myself at (904) 413-6487.

Sincerely,



Denise N. Vandiver

GTE Florida, Incorporated
One Tampa City Center
201 North Franklin Street, 14th Floor
Tampa, FL 33602-5187

DNV/sp

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

cc: Mary Andrews Bane, 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