State of Florida

Commissioners:
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E. LEON JACOBS, JR.



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



Public Service Commission

February 24, 1998

Sprint-Florida, Inc. F. B. (Ben) Poag Post Office Box 2214 (MC FLTLH00107) Tallahassee, Florida 32316-2214

Dear Mr. Poag:

Docket No. 961230-TL -- Sprint-Florida, Inc.

<u>Audit Request - Audit Cost Study Inputs and Source Documentation</u>

The Florida Public Service Commission will audit cost study inputs and source documentation in accordance with Commission audit procedures. Ian Forbes, the district office supervisor, (407) 317-7337, 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".

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A formal audit report will be issued for internal official use only by the Commission on or about March 19, 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 Ian Forbes or myself at (904) 413-6487.

Sincerely,

Denise N. Vandiver

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