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STATE OF FLORIDA

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

# Public Service Commission

May 4, 1999

Ms. Deborah L. Nobles  
Northeast Florida Telephone Company, Inc.  
P.O. Box 485  
Macclenny, FL 32063-0485

**Re: Undocketed; Northeast Florida Telephone Company, Inc.  
Audit Request: Surveillance  
Audit Control No. 99-117-1-1**

Dear Ms. Nobles:

The Florida Public Service Commission will conduct a surveillance audit in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Rhonda Hicks, (850) 413-6449, the district audit supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG \_\_\_\_\_
- MAS \_\_\_\_\_
- OPC \_\_\_\_\_
- RPR \_\_\_\_\_
- SEC   I
- WAW \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER - DATE  
99-117-1-1  
68  
FPSC-RECORDS/REPORTING

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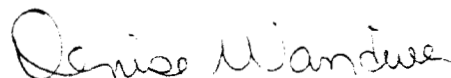
PSC Website: [www.scri.net/psc](http://www.scri.net/psc)

Internet E-mail: [contact@psc.state.fl.us](mailto:contact@psc.state.fl.us)

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A formal report is expected to be issued for internal Commission use in October, 1999.  
A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver  
Bureau Chief - Auditing

DNV:sp

cc: District Office Supervisor  
Division of Legal Services  
Division of Records and Reporting  
Office of Public Counsel