State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: JUNE 21, 1999

TO:

DIVISION OF RECORDS AND REPORTING

p. Peex FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)

DOCKET NO. 990003-GU; AUDIT CONTROL NO. 99-042-4-1

RE:

CITY GAS COMPANY

PGA AUDIT REPORT: NINE MONTHS ENDED 12/31/98 ISSUED UNDER

DENISE N. VANDIVER'S JUNE 21, 1999 TRANSMITTAL LETTER

Pages 3-16 of the audit report (audit exceptions and disclosures), two diskettes. and working papers, Volumes II and III of III are forwarded, pursuant to Rule 25-22.006. F.A.C. Volume I of III and the administrative section for the working papers have been filed as unclassified in DAFA files.

The audit exit conference was held June 18, 1999.

An attached three-page index lists all confidential material.

Attachments:

Confidential Document Index

Audit Report

Working Papers, Volumes II and III of III

07477-99-Vol II

CC:

Legal

Mary A. Bane Bob Freeman 07478.99- Vol III

State of Florida

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



3625 NW 82nd AVENUE SUITE 400 MIAMI, FLORIDA 33166-7602

Public Service Commission

JUNE 18, 1999

Mr. Mike Palecki City Gas Company 955 East 25th Street Hialeah, Fl 33013

RE:

City Gas Company

Purchased Gas AdjustmentAudit

Docket No. 990003-GU

Nine Months Ended 12/31/98

Dear Mr. Palecki:

We have completed our field work in the above referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies. The utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely

Ruth K. Young

Professional Accounting Specialist

Enclosure

cc: Denise Vandiver Kathy Welch

Muskaul A Paleste

COMPANY: TITLE:

CITY GAS CO

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CITY GAS CO

TITLE:

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AUDIT FOR NINE MONTHS ENDED 12/31/98 JUNE 11, 1999

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