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

Public Service Commission

October 20, 1999

Rick Austin
C.I.O., Inc.
2350 Commerce Park Drive
Palm Bay, FL 32905-7722

**Re: Docket No. 990971-TX; C.I.O., Inc.
Audit Request; Investigation
Audit Control No. 99-293-3-1**

Dear Mr. Austin:

The Florida Public Service Commission will investigate financial records as part of the docket to determine whether to grant a certificate to provide alternative local exchange telecommunications service 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. Charleston Winston, (407) 245-0846, the district office 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.

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DOCUMENT NUMBER-DATE

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STATE OF FLORIDA

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A formal report is expected to be issued for internal Commission use in November 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 Services

DNV:sp

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