

STATE OF FLORIDA

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Public Service Commission

February 10, 2009

Ms. Cheryl Martin  
Florida Public Utilities Company  
P.O. Box 3395  
West Palm Beach, FL 33402-3395

**Re: Docket No: 090003-GU; Company Name: Florida Public Utilities Company; Audit Purpose: Purchased Gas Adjustment; Audit Control No: 09-041-4-2;**

Dear Ms. Martin:

The Florida Public Service Commission will conduct an audit of the Purchased Gas Adjustment costs, 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. Ms. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 470-5600. 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 instance 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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A formal report is expected to be issued for internal Commission use on June 26, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

A handwritten signature in cursive script that reads "Denise Vandiver".

Denise Vandiver, Chief  
Bureau of Auditing

DNV:tbm

cc: Division of Regulatory Compliance (File Folder)  
Office of Commission Clerk  
General Counsel  
Office of the Public Counsel