Commissioners: Matthew M. Carter II, Chairman Lisa Polak Edgar Katrina J. McMurrian Nancy Argenziano Nathan A. Skop

## STATE OF FLORIDA



DIVISION OF REGULATORY COMPLIANCE BETH W. SALAK DIRECTOR (850) 413-6600



## Hublic Service Commission

April 21, 2009

Mr. Paul Lewis, Jr. Progress Energy Florida, Inc. 106 East College Avenue, Suite 800 Tallahassee, FL 32301-7740

## Re: Docket No: 090079-EI; Company Name: Progress Energy Florida, Inc.; Audit Purpose: Rate case; Audit Control No: 09-110-2-1;

Dear Mr. Lewis:

The Florida Public Service Commission will conduct a rate case 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. Mr. Joseph Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. 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.

DOCUMENT NUMBER-DAT



Internet E-mail: contact@psc.state.fl.us

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A formal report is expected to be issued for internal Commission use on August 3, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

Denise Mandie

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

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