## STATE OF FLORIDA

Commissioners: JOE GARCIA, CHAIRMAN J. TERRY DEASON SUSAN F. CLARK JULIA L. JOHNSON E. LEON JACOBS, JR.



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

## Public Service Commission

June 21, 1999

Mr. Michael A. Palecki City Gas Company of Florida PMB 110-M 3111-20 Mahan Drive Tallahassee, FL 32308-5511

Re: Docket No. 990003-GU; City Gas Company of Florida PGA Audit Report; Audit Control No. 99-042-4-1

Mr. Palecki:

The PGA audit report for City Gas Company is complete. The audit exceptions and disclosures are confidential, pending a request for confidential classification from the utility. Any utility response to the audit findings should be filed with the Division of Records and Reporting so it may be distributed to the staff analysts assigned to this case. Please refer to the audit control number referenced above in any correspondence regarding this audit.

Sincerely,

Denise N. Vandiver

Bureau Chief - Auditing Services

DNV/

Division of Records and Reporting

Division of Auditing and Financial Analysis (Devlin/Causseaux/File Folder)

Division of Electric and Gas (Makin)

Miami District Office (Welch)

Division of Legal Services Office of Public Counsel

Research and Regulatory Review (Harvey)