

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

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

DATE: June 10, 2010
TO: Kimberly Pena, Records Management Assistant, Office of Commission Clerk
FROM: Clarence Prestwood, Chief of Auditing, Office of Auditing and Performance *CP*
RE: Docket No.: 100004-GU
Company Name: Florida Public Utilities Company
Company Code: GU603
Audit Purpose: Gas Conservation Cost Recovery
Audit Control No: 09-350-4-4

Volume 3 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1 and 2 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held June 8, 2010. An attached index lists all confidential material.

CP/ip

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Office of General Counsel
Bureau of Auditing (Freeman)

Diamond M. Williams
Received By

6/10/2010
Date

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

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CONFIDENTIAL INDEX
TEST YEAR ENDED DECEMBER 31, 2009**

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