

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: January 15, 2026

TO: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

FROM: Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis *ld*

RE: Docket No.: 20260004-GU

Company Name: St. Joe Natural Gas Company, Inc.

Company Code: GU610

Audit Purpose: A3e: Natural Gas Conservation Cost Recovery Clause (GCCR)

Audit Control No.: 2026-015-1-7

Attached is a copy of the letter to St. Joe Natural Gas System, Inc. advising that the Commission will conduct an Audit; (ACN 2026-015-1-7). The formal report is expected to be issued 07/20/2026 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing and Performance Analysis File.

COMMISSIONERS:
GABRIELLA PASSIDOMO SMITH, CHAIRMAN
GARY F. CLARK
MIKE LA ROSA
BOBBY PAYNE
ANA ORTEGA

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CURTIS M. MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

January 15, 2026
VIA ELECTRONIC MAIL

St. Joe Natural Gas
Andy Shoaf
P.O. Box 549
Port St. Joe, Florida 32457-0549

**Re: Docket No. 20260004-GU; A3e: Natural Gas Conservation Cost Recovery Clause;
Audit Control No: 2026-015-1-7 (GU610)**

Dear Mr. Shoaf:

The Florida Public Service Commission will conduct an 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. Wesley Thurmond will coordinate this audit. Mr. Thurmond can be reached at (850) 413-6443. Questions regarding the audit or audit staff should be directed to Mr. Thurmond or to me. My phone number is (850) 413-6830.

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."

A formal report is expected to be issued for internal Commission use on July 20, 2026. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

Lynn M. Deamer
Lynn Deamer, Chief of Auditing
Office of Auditing & Performance Analysis

cc: Office of Auditing & Performance Analysis (File Folder)
Office of the Commission Clerk