

Devlin

Commissioners:
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TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(904) 413-6480

Public Service Commission

June 7, 1996

Sumter Water Company, Inc.
John H. Hotaling
U. S. Highway 301 & County Road 675
Bushnell, FL 33513

Dear Mr. Hotaling:

Docket No. 960643-WU -- Sumter Water Company, Inc.
Transfer Audit Request - Period Ended December 31, 1996

The Florida Public Service Commission will establish the rate base in accordance with Commission audit procedures. Auditors may select one or more accounts for detailed examination. Access may be requested to documents and records supporting affiliate company transactions that affect regulated operations. Staff auditors may also request to review the firm's external audit working papers for the most recent independent audit. Ann Bouckaert, the district office supervisor, (813) 744-6634, will coordinate this audit.

Rule 25-30.110(b), F.A.C., states that, "Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff".

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Sumter Water Company, Inc.

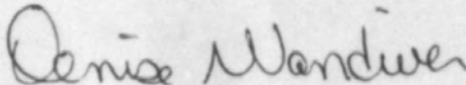
June 7, 1996

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A formal audit report will be issued for internal official use only by the Commission on or about December 12, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ann Bouckaert or myself at (904) 413-6487.

Sincerely,



Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C.
and 366.093, F.S.

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosure)
Field Audit Supervisor
Legal Services (w/o enclosure)
Division of Records and Reporting (w/o enclosure)
Public Counsel