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MEMORANDUM

March 26, 1997

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *W*

RE: DOCKET NO. 961447-WU -- SPRING CREEK VILLAGE UTILITIES, LTD.  
STAFF-ASSISTED RATE CASE AUDIT  
AUDIT CONTROL NO. 97-014-4-1

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Please replace the cover sheet of the audit report transmitted by my memorandum, dated March 12, 1997, with the attached cover sheet.

Please forward a copy of the revised cover sheet to:

Spring Creek Village Utilities, Ltd.  
Dennis M. Waltchack  
4501 Spring Creek Road, Box 1  
Bonita Springs, FL 33923-7133

DNV/sp

Attachment

cc: Chairman Johnson  
Commissioner Clark  
Commissioner Deason  
Commissioner Garcia  
Commissioner Kiesling  
Mary Andrews Bane, Deputy Executive Director/Technical  
Legal Services  
Division of Auditing and Financial Analysis (Devlin/Causseaux/  
File Folder)  
Division of Water and Wastewater (Dewberry)  
Miami District Office (Welch)

Research and Regulatory Review (Harvey)  
Office of Public Counsel

DOCUMENT NUMBER-DATE

03189 MAR 25 5

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**FLORIDA PUBLIC SERVICE COMMISSION**


**AUDIT REPORT**

**12 MONTHS ENDED DECEMBER 31, 1996**

**Field Work Completed  
February 13, 1997**

**SPRING CREEK VILLAGE UTILITIES, LTD.  
Bonita Springs, Florida  
Lee County**

**Staff Assisted Rate Case Audit  
Docket Number 961447-WU  
Audit Control Number 97-014-4-1**



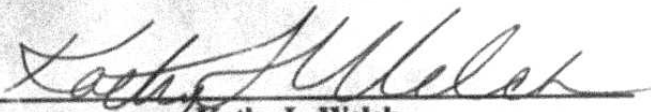
**Liana H. Piedra  
Audit Manager**

**Audit Staff**

**Yen Ngo**

**Minority Opinion**

**YES \_\_\_ NO**



**Kathy L. Welch  
District Audit Supervisor  
Miami**

**DOCUMENT NUMBER-DATE  
03189 MAR 26 97  
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