

# AUDIT SERVICE REQUEST

ORIGINAL

March 5, 2004  
Date of Request

RECEIVED PSC

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AUS control #

COMMISSION CLERK

TO : DIVISION OF AUDITING AND SAFETY

FROM : Economic Regulation Stephanie Clapp 413-6997  
Division Name Phone Number

RE : REQUEST FOR AUDIT OF: Keen Sales, Rentals, and Utilities, Inc./Alturas System

DOCKET NO. 040160-WU

AUDIT PURPOSE: To establish ratebase at time of transfer

LIST AUDIT OBJECTIVES & OTHER INFORMATION ON BACK.

## ADMINISTRATIVE DETAILS:

COMPANY CONTACT: Amanda (Mandy) Chambers 863 421-6827  
Name Title Phone Number

MAIL ADDRESS: 685 Dyson Road  
Street Address

Haines City Florida 33844  
City State Zip Code

LOCATION OF RECORDS: Haines City Florida  
City State

AUDIT DUE DATE: May 1, 2004

COORDINATING DETAILS: Richard Redemann 413-6999  
(Name and Phone Number of other Division staff and any other administrative instructions)

REFERENCES: Copy of transfer application is attached.  
(Attach copies of FPSC ORDERS and other documents as appropriate)

BACKGROUND INFORMATION: Alturas granted grandfather certificate by Order No. PSC-97-0513-FOF-WU; transferred to Keen by Order No. PSC-98-1752-FOF-WU; staff-assisted rate case Order No. PSC-01-0323-PAA-WU

DOCUMENT NUMBER-DATE

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ITEM #	AUDIT OBJECTIVE OR QUESTION (Add supplemental background for auditor)
1	Please verify that there is a recorded warranty deed transferring property from Keen to Alturas Utilities, LLC
2	Please verify that separate books and records are being maintained for Alturas Utilities, LLC.
3	Please determine ratebase as of the time of transfer – do not make adjustments for non used and useful plant or for working capital
4	Please verify date of transfer.
5	Please verify the utility is charging the approved rates and charges
6	Please determine the number of new connections since last rate case
7	Please determine dollar amount of customer deposits transferred to seller
8	Please verify that seller handled UPIS retirements correctly.
9	