

STATE OF FLORIDA

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DIVISION OF REGULATORY
COMPLIANCE AND CONSUMER
ASSISTANCE
DANIEL M. HOPPE, DIRECTOR
(850) 413-6480

Public Service Commission

May 4, 2004

Mr. Steve P. Shirah, Manager
Tymber Creek Utilities Inc.
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

Re: **Docket No.:** 040300-SU; **Company Name:** Tymber Creek Utilities, Inc.; **Audit Purpose:** Staff Assisted Rate Case; **Audit Control No.:** 04-124-3-1

Dear Mr. Shirah:

The Florida Public Service Commission will conduct a staff assisted rate case audit using the most recent 12 month period available, 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. Mr. Charleston Winston the Orlando district office supervisor, will coordinate this audit. Mr. Winston can be reached at (407) 245-0846. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

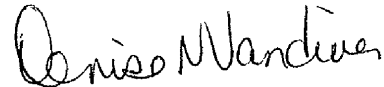
In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

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A formal report is expected to be issued for internal Commission use on July 2, 2004. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief
Bureau of Auditing

DNV/jcp

cc: Division of Regulatory Compliance and Consumer Assistance (Orlando District
Office, File Folder)
Division of the Commission Clerk and Administrative Services (2)
General Counsel
Office of Public Counsel

Robert F. Dodrill, Sr.,
Regulated Plant Consulting
2307 Amherst Avenue
Orlando, FL 32804-5401

Ms. Marla Kumpf, Accountant
Tymer Creek Utilities Inc.
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740