

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 20, 2005

Mr. David Bollinger, President  
Mink Associates II, LLC d/b/a Timberwood Utilities  
36323 Arbor Oaks Drive  
Zephyrhills, FL 33541

Re: **Docket No.** 050274-WS; **Company Name:** Mink Associates II, LLC d/b/a  
Timberwood Utilities; **Audit Purpose:** Staff Assisted Rate Case  
**Audit Control No.:** 05-140-2-1

Dear Mr. Bollinger:

The Florida Public Service Commission will conduct an staff assisted rate case 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. Lynn Deamer, Tallahassee District Manager, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. 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.

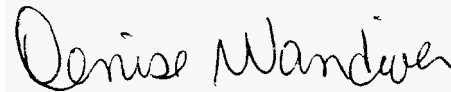
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A formal report is expected to be issued for internal Commission use on July 15, 2005. **A copy of the final** report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief  
Bureau of Auditing

DNV/jcp

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

Gary Morse, Utility Consultant  
Mink Associates II, LLC d/b/a Timberwood Utilities  
36323 Arbor Oaks Drive  
Zephyrhills, FL 33541