

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

**DATE:** March 3, 2010

**TO:** Kimberly Pena, Records Management Assistant, Office of Commission Clerk

**FROM:** Clarence Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis CP

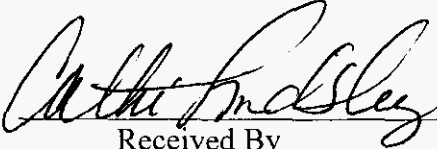
**RE:** Docket No.: 090531-WS  
 Company Name: Lake Placid Utilities, Inc.  
 Company Code: WS709  
 Audit Purpose: Staff Assisted Rate Case  
 Audit Control No: 10-014-4-1

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Volume 3 of the audit working papers is forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1-2 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held March 2, 2010. An attached index lists all confidential material.

CP/ip  
 Attachments: Confidential Document Index  
 Confidential Binder(s) Listed Above

cc: Office of General Counsel  
 Bureau of Auditing (Freeman)

  
 Received By

3/3/10  
 Date

DOCUMENT NUMBER-DATE  
 01444 MAR-3 2  
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LAKE PLACID UTILITIES INC.  
CONFIDENTIAL INDEX  
TEST YEAR ENDED DECEMBER 31, 2008  
KATHY L. WELCH  
MARCH 1, 2010

<b>WORKPAPER NUMBER</b>	<b>DESCRIPTION</b>	<b>PAGES</b>
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