

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: December 1, 2011
TO: Marguerite McLean, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Clarence J. Prestwood, Chief of Auditing, Office of Auditing and Performance Analysis *CJP*
RE: Docket No.: 110264-WS
Company Name: Labrador Utilities, Inc.
Company Code: WS851
Audit Purpose: Rate Case
Audit Control No: 11-273-4-1

Volume 4 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1 through 3 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held November 30, 2011.

CJP/klh

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

Diamond Williams
Received By

12/1/2011
Date

DOCUMENT NUMBER-DATE

08720 DEC-1 =

FPSC-COMMISSION CLERK

Labrador Utilities, Inc.
Confidential Index

Workpaper		Pages
47-3	Payroll total co	9
47-3/1	Revised Labrador Allocation	9
47-3/1-1	Common Allocations	9