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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR
DIVISION OF ECONOMIC REGULATION
(850) 413-6900

Public Service Commission

February 27, 2012

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COMMISSION
CLERK

Mr. John Q. Adams II, CPA
Adams & Company, P.A.
910 SW 1st Avenue, Suite 201
Ocala, FL 34471

Re: Docket No. 100048-WU - Application for increase in water rates in Marion County by Sunshine Utilities of Central Florida, Inc.

Dear Mr. Adams:

On September 7, 2011, the Commission completed an audit of Sunshine Utilities of Central Florida, Inc. (Sunshine or Utility). To date, the Utility has not submitted a response to Audit Control No. 11-161-2-1. If the Utility agrees to an Audit Finding, please simply state "agreed". If the Utility is in opposition to an Audit Finding, please provide all calculations, basis, workpapers, and documentation supporting Sunshine's disagreement.

Moreover, staff has particular concerns relating to Audit Finding 7, stating that the officers do not materially participate in the everyday management of the Utility. Please provide an explanation and documentation to justify the Salaries and Wages- Officer expense of \$136,694.

Please submit a response to the audit to the Office of Commission Clerk by March 12, 2012. If you have any questions, please contact me by phone at (850) 413-6838 or by e-mail at mobrown@psc.state.fl.us.

Sincerely,

Monica Brown
Regulatory Analyst I

cc: Division of Economic Regulation (Maurey, Fletcher, Daniel, Stallcup, Lingo, Thompson)
Office of the General Counsel (Jaeger)
Office of Commission Clerk
Office of Public Counsel

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