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DALE MAILHOT, DIRECTOR  
OFFICE OF AUDITING & PERFORMANCE  
ANALYSIS  
(850) 413-6854

Public Service Commission

September 10, 2012

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COMMISSION  
CLERK

Utilities, Inc. of Florida  
Mr. Patrick C. Flynn  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4027

**Re: Docket No. 120209-WS; A1f File and Suspend Rate Case-Affiliated Transactions; Audit Control No: 12-254-4-1**

Dear Mr. Flynn:

The Florida Public Service Commission will conduct an 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. Ms. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 513-7819. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6808.

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."

A formal report is expected to be issued for internal Commission use on December 31, 2012. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

Handwritten signature of Patti Daniel in cursive.

Patti Daniel, Chief of Auditing  
Office of Auditing and Performance Analysis

PD:th

Cc: Office of Auditing and Performance Analysis (File Folder)  
Office of Commission Clerk

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