

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-**

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**DATE:** March 2, 2026

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis 

**RE:** Docket No.: 20260019-WS  
Company Name: Forest Utilities, Inc.  
Company Code: SU293  
Audit Purpose: B1c: Certificate Transfer  
Audit Control No.: 2026-062-1-1

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Attached is a copy of the letter to Forest Utilities, Inc., advising that the Commission will conduct an Audit; (ACN 2026-062-1-1). The formal report is expected to be issued 05/28/2026 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing & Performance Analysis File.

COMMISSIONERS:  
GABRIELLA PASSIDOMO SMITH, CHAIRMAN  
GARY F. CLARK  
MIKE LA ROSA  
BOBBY PAYNE  
ANA ORTEGA

STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
CURTIS M. MOURING  
DIRECTOR  
(850) 413-6854

# Public Service Commission

March 2, 2026  
VIA ELECTRONIC MAIL

Forest Utilities, Inc.  
Doris Swor, President  
6000 Forest Blvd.  
Fort Myers, Florida 33908-4318

**Re: Docket No. 20260019-WS; B1c: Certificate Transfer; Audit Control No: 2026-062-1-1 (SU293)**

Dear Ms. Swor:

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. Kathryn Guan will coordinate this audit. Ms. Guan can be reached at (850) 413-6477. Questions regarding the audit or audit staff should be directed to Ms. Guan or to me. My phone number is (850) 413-6830.

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 May 28, 2026. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in blue ink that reads "Lynn M Deamer".

Lynn Deamer, Chief of Auditing  
Office of Auditing & Performance Analysis

cc: Office of Auditing & Performance Analysis (File Folder)  
Office of the Commission Clerk