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April 16, 1993

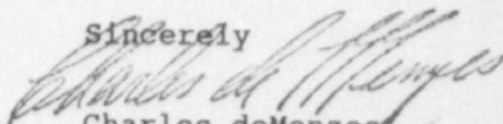
Steve Tribble, Director
Division of Records & Reporting
Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0870

RE: Docket No. 921260 -- Tradewinds Utilities, Inc
Transfer Audit Report.

Mr Steve Tribble

Per you letter dated April 1, 1993, please be advised that we are not in concurrence with the Audit findings and have requested that the Auditor meet with our Accountants which is currently scheduled for Wednesday April 21, 1993

Sincerely



Charles deMenzes
President
Tradewinds Utilities, Inc

ACK _____
AFA / _____
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