FPSC

Water Oak Utility Company, Inc. February 9, 1996 - 2 -

A formal audit report will be issued for internal official use only by the Commission on or about May 31, 1996. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ian Forbes or myself.

Sincerely.

Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C.

and 366.093, F.S.

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosure)

Field Audit Supervisor

Legal Services (w/o enclosure)

Division of Records and Reporting (w/o enclosure)

Public Counsel

Jose A. Diez-Arguelles 106 East College Avenue, Suite 1200 Tallahassee, FL 32301

J. Cecil Shumaker, CPA 911 North Boulevard West Leesburg, FL 34748