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TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(904) 413-6480

ORIGINAL
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Public Service Commission

June 4, 1997

J. Swiderski Utilities, Inc.
Joe Swiderski
9800 U.S. Highway 441, Suite 102
Leesburg, FL 34788-3918

Dear Mr. Swiderski:

Docket No. 970645-WS - J. Swiderski Utilities, Inc.
Audit Request - Earnings Review

The Florida Public Service Commission will review the rate base, capital structure, and net operating income in accordance with Commission audit procedures. Ian Forbes, the district office supervisor, (407) 317-7337, will coordinate this audit.

Rule 25-30.110(b), F.A.C., states that, "Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff".

ACK _____
AFA _____ Rule 25-22.006, F.A.C., promulgates the procedure to exempt confidential and
APP _____ proprietary business information from Public Records Law 119.07(1), Florida
CAF _____ Statutes. Excerpts from this rule are attached to this letter however, the
CMU _____ rule should be read in its entirety when an exemption is claimed. Write or
_____ call the Florida Public Service Commission's Office of the General Counsel for
_____ additional information, (904) 413-6248.

CTR _____
EAG _____
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J. Swiderski Utilities, Inc.
June 4, 1997
- 2 -

A formal audit report will be issued for internal official use only by the Commission on or about July 30, 1997. 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 at (904) 413-6487.

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