

MEMORANDUM
August 7, 1997

Handwritten initials and date
8/7/97

TO: TAMPA DISTRICT OFFICE (MCPHERSON)
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *OV*
RE: DOCKET NO. 970762-WU - NHC UTILITIES, INC.
AUDIT SERVICE REQUEST - ESTABLISH RATE BASE AT TIME OF TRANSFER
AUDIT CONTROL NO. 97-218-2-2

Complete the attached audit service request form (Division of Auditing and Financial Analysis' Control Number 97-218-2-2) and mail under a transmittal letter to N.D. Walker, Division of Water and Wastewater, with a copy to me no later than August 16, 1997.

By copy of this memorandum, I request that Jim McPherson be added to the CASR distribution list.

Audit exceptions are limited to those instances where the financial statements, records, or procedures are not in compliance with:

- The Uniform System of Accounts
- Commission Rule;
- Regulation;
- Commission generic order or specific ordering paragraph of an order to referenced company; or
- General Accepted Accounting Principles

Audit Disclosures will be used to describe all other conditions included in the final audit report.

ACK _____
AFA _____
APP _____ DNV/sp
CAF _____ Attachments
cc: Public Counsel
DMU _____ Division of Auditing and Financial Analysis (Halbert)
CTR _____ Division of Records and Reporting (Simmons)
EAG _____ Division of Water and Wastewater (Walker)
LEI _____
LIV _____
OF _____
R _____
WAS _____
DTH _____

DOCUMENT NUMBER-DATE
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