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October 16, 1997

VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida

Re: Radnor/Plantation Corporation; Joint Application for Authority
to Transfer Facilities; Docket No. 970429-WS
Our File No. 25067.01

Dear Ms. Bayo:

We have recently received a copy of the audit report issued by the Commission Staff in the above referenced matter. According to the cover memo, we are allowed ten working days in which to respond to that audit report from the October 8, 1997 date of that cover letter.

Upon initial review of the audit, we have determined there are several areas that require response and input from the Utility. The Utility's accountants and management staff are currently reviewing the audit report in detail and accumulating the information necessary to respond to the audit. Because one of the major areas of concern is a allegation by the auditor that source documentation and invoices are missing for numerous plant additions, the accumulation of this information may take some time. As such, we hereby notify you that we will need additional time above and beyond the ten working days authorized by your letter of October 8, 1997, in which to fully respond to the audit report. We should have our response with all accumulated information to you by no later than Friday, November 7, 1997. We will make every effort to have the response in before that date.

The Commission's current schedule calls for a Staff Recommendation to be issued on December 4, 1997, in this docket. As such, we do not anticipate that this slight delay will cause any problem in that regard. The Staff will still have four weeks in which to formulate their recommendation as to the issues addressed by the Utility in the audit response.

DOCUMENT NUMBER-DATE

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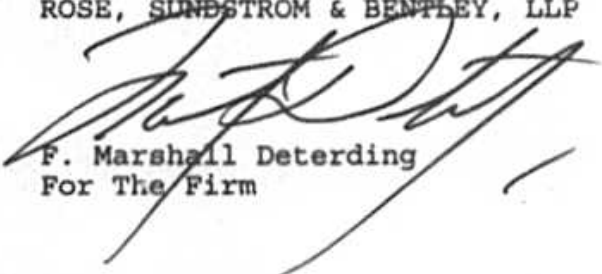
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Blanca S. Bayo, Director
October 16, 1997
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Should you or any members of the Staff have any problems with this slight extension of time to file a response to the audit, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

FMD/lts

cc: Ms. Martha Golden
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