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January 5, 1998

VIA HAND DELIVERY

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

Re: Forest Hills Utilities, Inc.; Docket No. 961475-SU
Audit of Customer Deposits
Our File No. 29062.02

Dear Ms. Bayo:

ACK _____ We recently received a copy of the Audit Report in the above-
AFA | referenced case and I along with the Utility's in-house staff are
APP _____ currently reviewing it to determine what, if any, comments we have
CAF _____ to the Audit Report. As the Audit Report makes certain allegations
CMU _____ concerning improper treatment of certain customer deposits, we at
CTR _____ the Utility had to obtain a copy of the work papers to that Audit
EAG _____ Report in order to verify the correctness of the statements made
LEG | and the status of those deposits. It will take the Utility and
LIN _____ their consultants longer than the ten working days authorized by
OPC _____ the cover letter received with the Audit Report in which to obtain
RCH _____ and review those work papers and to verify these figures. As such,
SEC _____ we should be able to provide the Commission with a complete
WAS | response to the Audit Report by the end of January.
OTH _____

OPC _____ We will endeavor to provide that response sooner if at all
RCH _____ possible.

SEC |
WAS |
OTH _____

DOCUMENT NO. DATE

00121 JAN 5 88

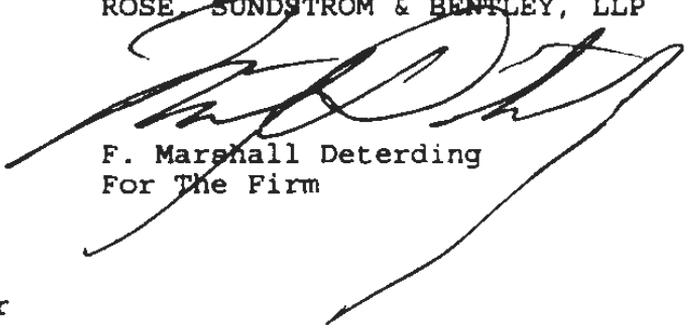
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Blanco S. Bayo, Director
January 5, 1998
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If you or any members of the staff have any questions in this regard, or have any problems with an extension of the date for responding to the audit up through and including January 31, 1998, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

FMD/tms

cc: Mr. Robert L. Dreher
Ms. Kay Flynn
Ms. Lynn Davis
Ms. Denise Vandiver

foresthi\6bayo.ltr