Commissioners:
JOE GARCIA, CHAIRMAN
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TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

April 20, 1999

Mr. Paul E. Bieber
Breeze Hill Utilities
152 Breeze Hill
Lake Wales, FL 33853-7300

Re: Docket No. 990356-WS; Breeze Hill Utilities
        Audit Request; Staff-assisted Rate Case

Dear Mr. Bieber:

The Florida Public Service Commission will conduct a staff-assisted rate case in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Ian Forbes, (407) 245-0846, the district office supervisor, will coordinate this audit. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

> In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

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FPSC-RECORDS/REPORTING

A formal report is expected to be issued for internal Commission use in June 18, 1999. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

Denise N. Vandiver
Bureau Chief - Auditing

DNV:sp

cc: District Office Supervisor
        Division of Legal Services
        Division of Records and Reporting
        Public Counsel