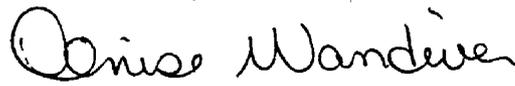


Mr. Mike Smith
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March 23, 2001

A formal report is expected to be issued for internal Commission use in May 2001. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

A handwritten signature in cursive script that reads "Denise Vandiver". The signature is written in black ink and is positioned above the printed name and title.

Denise N. Vandiver
Bureau Chief of Auditing Services

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