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DIVISION OF AUDITING AND SAFETY  
DANIEL M. HOPPE, DIRECTOR  
(850) 413-6480

# Public Service Commission

May 30, 2002

Mr. Gary Winrow  
Sanibel Bayous Utility Corp.  
15560 McGregor Blvd., Suite 8  
Fort Myers, FL 33908-2547

**Re: Docket No. 020439-SU; Sanibel Bayous Utility Corp.; Audit Request: Staff Assisted Rate Case; Audit Control No. 02-148-4-1**

Dear Mr. Winrow:

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. Ms. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 470-5600. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- MMS \_\_\_\_\_
- SEC
- OTH \_\_\_\_\_

The Audit Access to Records rule for each industry states:

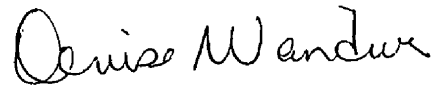
In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss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

DOCUMENT NUMBER - DATE  
05837 JUN-4 2002  
FPSC-COMMISSION CLERK

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A formal report is expected to be issued for internal Commission use on August 12, 2002. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief  
Bureau of Auditing

DNV/jcp

cc: Division of Auditing and Safety (District Office Supervisor, File Folder)  
Division of the Commission Clerk and Administrative Services  
General Counsel  
Office of Public Counsel