

AUDIT SERVICE REQUEST

September 16, 2002

Date of Request

AUS control #

TO : DIVISION OF AUDITING AND SAFETY

FROM : Division of Economic Regulation Stephanie Clapp *epc* 413-6997

Division

Name

Phone Number

RE : REQUEST FOR AUDIT OF: Creola, Inc.

DOCKET NO.: 020945-SU

AUDIT PURPOSE: To establish rate base for transfer of utility

LIST AUDIT OBJECTIVES & OTHER INFORMATION ON BACK.

ADMINISTRATIVE DETAILS:

COMPANY CONTACT: David L. Hickman (727) 793-9302

Name

Title

Phone Number

MAIL ADDRESS: 3302 San Gabriel Street

Street Address

Clearwater

Florida

33759

City

State

Zip Code

LOCATION OF RECORDS: Clearwater Florida

City

State

AUDIT DUE DATE: January 6, 2003

COORDINATING DETAILS: STEPHANIE CLAPP (Analyst) (850) 413-6997

(Name and Phone Number of other Division staff and any other administrative instructions)

STAN RIEGER (Engineer) (850) 413-6970

REFERENCES: Transfer Application, current tariff and Order Nos.: PSC-92-0956-FOF-SU, PSC-93-0501-FOF-SU, and PSC-94-0569-FOF-SU

(Attach copies of FPSC ORDERS and other documents as appropriate)

BACKGROUND INFORMATION: See next page

DOCUMENT NUMBER-DATE

09829 SEP 16 8

FPSC-COMMISSION CLERK

US
AF
MP
OM
TR
CR
CL
PC
MS
EC
TH

ITEM #

AUDIT OBJECTIVE OR QUESTION
(Add supplemental background for auditor)

UTILITY AND CASE BACKGROUND

(Type in general history of company, last rate case docket, orders, and test years where rate base was last established. Also describe known issues to be audited or items of special interest to help auditors. Give auditors as much information up-front explaining why you need a particular item addressed.)

1. Certificate granted in Docket#910933-SU, Order No. PSC-92-0956-FOF-SU, issued 9/9/02.
2. General and residential service rates and a plant capacity charge were established in Docket #910933-SU, Order No. PSC-93-0501-FOF-SU, issued 4/5/93
3. Staff-assisted rate case in Docket #930847-SU, Order No. PSC-94-0569-FOF-SU, issued 5/13/94.
4. Transfer Docket No. 020945-SU filed 8/30/02.
5. In addition to usual transfer audit items, please verify date of transfer and that the land upon which the utility facilities are located is either in the name of the utility or the utility has extended use of the land through lease or similar arrangements.