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STATE OF FLORIDA



ORIGINAL

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

# Public Service Commission

September 17, 2002

David L. Hickman, President,  
Creola, Inc.  
P. O. Box 1257  
Safety Harbor, FL 34695-1257

Re: **Docket No.:** 020945-SU; **Company Name:** Creola, Inc.; **Audit Purpose:** Establish rate base for transfer of utility ; **Audit Control No.:** 02-260-3-1

Dear Mr. Hickman:

The Florida Public Service Commission will conduct an audit to establish a rate base for transfer of the utility, 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. Mr. Charleston Winston, the Orlando district office supervisor, will coordinate this audit. Mr. Winston can be reached at (407) 245-0846. 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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DOCUMENT NUMBER DATE  
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A formal report is expected to be issued to internal Commission use on January 6, 2003. 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 (Orlando District Supervisor, File Folder)  
Division of the Commission on Child Abuse and Neglect Administrative Services  
General Counsel  
Office of Public Counsel

Regulatory Consultants, Inc.  
George C. MacFarlane  
401 Interstate Blvd.  
Sarasota, FL 34240-8961