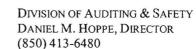
STATE OF FLORIDA





COMMISSIONERS: BRAULIO L. BAEZ, CHAIRMAN J. TERRY DEASON LILA A. JABER RUDOLPH "RUDY" BRADLEY CHARLES M. DAVIDSON



Hublic Service Commission

March 9, 2004

Amanda Chambers, Keen Sales, Rentals, and Utilities, Inc./Sunrise System 685 Dyson Road Haines City, FL 33844

Re:

Docket No.: 040159-WU; Company Name: Keen Sales, Rentals, and Utilities, Inc./Sunrise System; Audit Purpose: Establish ratebase at time of transfer; Audit

Control No.: 04-069-3-1

Dear Ms. Chambers:

The Florida Public Service Commission will conduct an audit to establish ratebase at time of transfer, 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. 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.



Amanda Chambers Page 2 March 9, 2004

A formal report is expected to be issued for internal Commission use on May 1, 2004. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

Denise N. Vandiver, Chief

Opriso Wander

Bureau of Auditing

DNV/jcp

cc: Division of Auditing and Safety (Orlando District Supervisor, File Folder)

Division of the Commission Clerk and Administrative Services (2)

General Counsel

Office of Public Counsel

Earlene Keen 685 Dyson Road Haines City, FL 33844

Stuart Sheldon 20 West Tropical Way Ft. Lauderdale, FL 33317