

ORIGINAL

STATE OF FLORIDA

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DIVISION OF REGULATORY
COMPLIANCE AND CONSUMER
ASSISTANCE
DANIEL M. HOPE, DIRECTOR
(850) 413-6480

SEP 8 11:11 AM
COMMISSION
CLERK

Public Service Commission

September 1, 2004

Mr. Mathew Griffin, Vice President
Hudson Utilities, Inc.
14334 Old Dixie Highway
Hudson, Florida 34667-1134

Re: **Docket No.** 981079-SU; **Company Name:** Hudson Utilities, Inc.; **Audit Purpose:**
Audit utility plant and CIAC for the period January 1, 2002 – June 30, 2004
Audit Control No.: 04-222-2-1

Dear Mr. Griffin:

The Florida Public Service Commission will audit selected accounts, 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. Joe Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. rohrbacher can be reached at (813) 356-1444. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1
- 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

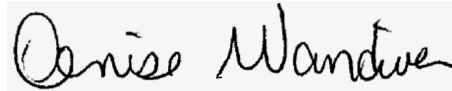
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FPSC-COMMISSION CLERK

Mr. Mathew Griffin
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A formal report is expected to be issued for internal Commission use on September 9, 2004. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

A handwritten signature in black ink that reads "Denise N. Vandiver". The signature is written in a cursive style and is placed on a light gray rectangular background.

Denise N. Vandiver, Chief
Bureau of Auditing

DNV/jcp

cc: Division of Regulatory Compliance and Consumer Assistance (Tampa District Office,
File copy)
Division of the Commission Clerk and Administrative Services (2)
General Counsel
Office of Public Counsel

John Ellis Esq.
Rutledge Law Firm
P. O. Box 551
Tallahassee, FL 32302