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STATE OF FLORIDA



CAPITAL CIRCLE OFFICE CENTER  
2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FL 32399-0850

## Public Service Commission

June 30, 2006

Kenneth Knowlton, President  
Crooked Lake Park Sewerage Co  
227 Caloosa Lake Circle, North  
Lake Wales, FL 33859

Re: **Docket No:** 060406-SU; **Company Name:** Crooked Lake Park Sewerage Company in  
Polk County; **Audit Purpose:** Staff Assisted Rate Case  
**Audit Control No:** 06-181-2-1

Dear Mr. Knowlton:

The Florida Public Service Commission will conduct an audit of the 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. Mr. Joseph 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.

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-DA

Kenneth Knowlton, President  
June 30, 2006  
Page Two

A formal report is expected to be issued for internal Commission use on August 18, 2006. 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/sbj

cc: Division of Regulatory Compliance & Consumer Assistance  
(All District Offices, File Folder).  
Division of the Commission Clerk and Administrative Services (2)  
General Counsel  
Office of the Public Counsel