

ORIGINAL

STATE OF FLORIDA



COMMISSIONERS:
LISA POLAK EDGAR, CHAIRMAN
J. TERRY DEASON
ISILIO ARRIAGA
MATTHEW M. CARTER II
KATRINA J. TEW

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

RECEIVED FPSC

06 OCT 19 06 AM 10:37

COMMISSION
CLERK

Public Service Commission

October 18, 2006

Mr. Patrick C. Flynn
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4027

Re: Docket No. 060258-WS; Company: Utilities, Inc. of Florida;
Audit Request: Rate Case; Audit Control No. 06-291-2-1

Dear Mr. Flynn:

The Florida Public Service Commission will conduct a rate case audit, 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) 356-1449. 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:

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC
- OTH _____

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
09633 OCT 19 06
FPSC-COMMISSION CLERK

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

An Affirmative Action/Equal Opportunity Employer

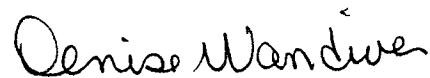
PSC Website: <http://www.floridapsc.com>

Internet E-mail: contact@psc.state.fl.us

Mr. Patrick Flynn
Page 2
October 18, 2006

A formal report is expected to be issued for internal Commission use in December, 2006. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver
Bureau Chief of Auditing

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

Valerie L. Lord
Rose Law Firm
Sanlando Center
2180 West State Rd. 434, Suite 2118
Longwood, FL 32779