

State of Florida



RECEIVED - FPSC

Public Service Commission

09 DEC 17 AM 12:26

OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

COMMISSION
CLERK

-M-E-M-O-R-A-N-D-U-M-

DATE: December 17, 2009

TO: Kimberly Pena, Records Management Assistant, Office of Commission Clerk

FROM: Dale N. Mailhot, Director, Office of Auditing and Performance Analysis *DM*

RE: Docket No.: 090381-SU
 Company Name: Utilities, Inc. of Longwood
 Company Code: SU761
 Audit Purpose: Rate Case
 Audit Control No: 09-280-4-1

The following sections of the above audit are being forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1-4 of the work papers have been filed unclassified in APA files. The audit exit conference was held December 15, 2009. An attached index lists all confidential material.

Confidential Binder 5 of 5

Index 12028-09
Binder 5 of 5 - 12029-09

DNM/ip
 Attachments: Confidential Document Index
 Confidential Binder(s) Listed Above

cc: Office of General Counsel
 Robert Freeman

[Signature]
 Received By

12/17/09
 Date

DOCUMENT NUMBER-DATE
 12028 DEC 17 09
 FPSC-COMMISSION CLERK

CONFIDENTIAL INDEX		
WORKPAPER	DESCRIPTION	NO. OF PAGES
9	External Audit Letters	2
9-1	External Audit Notes	7
31-1	Consolidated Financial Statements	18
33-1	Long-Term Debt	1
33-2	Long-Term Debt	1
34-1	Short-Term Debt	1
34-1/1	Short-Term Debt	1
34-1/1-1	Short-Term Debt	1
34-1/1-2	Short-Term Debt	5
34-1/2	Short-Term Debt	1
34-1/2-1	Short-Term Debt	2
59-1/1	Salary Adjustments	4
59-1/1-1	Salary Adjustments	4
59-1/1-2/1	Salary Adjustments	9

DOCUMENT NUMBER-DATE

12028 DEC 17 8

FPSC-COMMISSION CLERK