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-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 *DNM*

RE: Docket No.: 090392-WS
 Company Name: Utilities, Inc. of Pennbrooke
 Company Code: WS861
 Audit Purpose: Rate Case
 Audit Control No: 09-281-4-2

The following sections of the above audit are being forwarded, pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volumes 1-3 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 3 of 3

*Index - 12030-09
Binder 3 of 3 12031-09*

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
12030 DEC 17 09
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CONFIDENTIAL INDEX		
WORKPAPER	DESCRIPTION	NO. OF PAGES
59-1/1	Salary Adjustments	4

DOCUMENT NUMBER-DATE

12030 DEC 17 8

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