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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.: 090402-WS
 Company Name: Sanlando Utilities, Co.
 Company Code: WS397
 Audit Purpose: Rate Case
 Audit Control No: 09-281-4-1

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

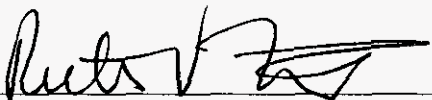
Confidential Binder 4 of 4

Index - 12032-09
Binder 4 - 12033-09

DNM/ip

Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Office of General Counsel
Robert Freeman



Received By

12/17/09

Date

DOCUMENT NUMBER - DATE
12032 DEC 17 8
FPSC-COMMISSION CLERK

CONFIDENTIAL INDEX		
WORKPAPER	DESCRIPTION	NO. OF PAGES
59-1/1	Salary Adjustments	4

DOCUMENT NUMBER-DATE
12032 DEC 17 8
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