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

Hublic Service Commission

March 3, 2010

Denise Vandiver Office of Public Counsel 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400 COMMISSION

Re: Lake Placid Audit Report and Work Papers; Docket # 090531-WS

Denise,

Attached is a copy of the Lake Placid Audit Report and Volumes 1 & 2 of the Work Papers. Volume 3 has been filed with the Commission Clerk as Confidential. If you have any further questions or concerns, please give me a call at (850) 413-6496.

Sincerely,

Clarence Prestwood, Chief of Auditing Auditing and Performance Analysis

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Attachments

ce: Dale Mailhot, Director, Auditing and Performance Analysis
Lisa Harvey, Assistant Director, Auditing and Performance Analysis

Kathy Welch, Public Utilities Supervisor, Auditing and Performance Analysis

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