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STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Public Service Commission

November 30, 2012

West Lakeland Wastewater, Inc.
Michael Smallridge, Receiver
Post Office Box 1798
Eaton Park, FL 33840-1798

Re: Docket No. 120270-SU; Audit Control No: 12-335-4-1

Dear Mr. Smallridge:

The Florida Public Service Commission will conduct an 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. Ms. Kathy Welch, the Miami district office supervisor, will coordinate this audit. Ms. Welch can be reached at (305) 513-7819. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6808.

The Audit Access to Records rule for each industry states: "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."

A formal report is expected to be issued for internal Commission use on January 31, 2013. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory. If an e-mail address is not provided, a copy will be mailed to the address listed on the Commission Mailing Directory.

Sincerely,

Handwritten signature of Patti Daniel in cursive.

Patti Daniel
Chief, Bureau of Auditing

PD:th

cc: Office of Commission Clerk
Office of Auditing and Performance Analysis (File Folder)

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