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STATE OF FLORIDA



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

## Public Service Commission

October 09, 2014

VIA ELECTRONIC MAIL

Crestridge Utility Corporation  
Linda Emerick – President  
Attention: Judy Rivette/Ronnie Mohr  
4804 Mile Stretch Drive  
Holiday, FL 34690-4358

Michael Smallridge  
1902 Barton Park Road, #201  
Auburndale, FL 33823

**Re: Docket No. 140174-WU; B1c: Certificate Transfer; Audit Control No: 14-282-2-1 (WU049)**

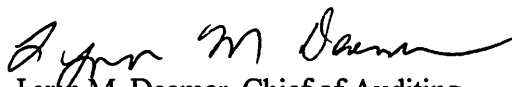
Dear Madame / Sir:

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. Linda Hill, the Tampa district office supervisor, will coordinate this audit. Ms. Hill can be reached at (813) 637-8672. Questions regarding the audit or audit staff should be directed to the district supervisor or to me. My phone number is (850) 413-6416.

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 December 15, 2014. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn M. Deamer". The signature is fluid and cursive, with a long horizontal stroke at the end.

Lynn M. Deamer, Chief of Auditing  
Office of Auditing and Performance Analysis

LD: cp

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