

State of Florida



Public Service Commission

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

-M-E-M-O-R-A-N-D-U-M-

DATE: January 5, 2017
TO: Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 160101-WS
Company Name: Utilities, Inc. of Florida
Audit Purpose: A1a – Rate Case
Audit Control No.: 16-259-1-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held January 5, 2017.

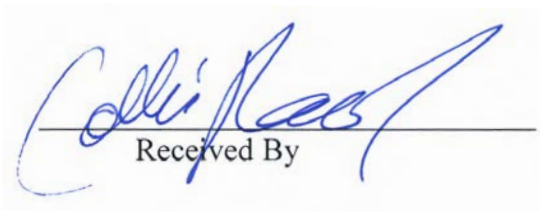
LMD/cmm
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

COMMISSION
CLERK

2017 JAN -5 PM 4: 08

RECEIVED-FPSC


Received By

1-5-2017
Date

COMMISSIONERS:
JULIE I. BROWN, CHAIRMAN
ART GRAHAM
RONALD A. BRISÉ
JIMMY PATRONIS
DONALD J. POLMANN

STATE OF FLORIDA



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

Public Service Commission

January 5, 2017

Mr. Jared Deason
Financial Analyst II
Utilities Inc.
1628 Flint Ridge Lane
Tallahassee, FL 32312

Re: Rate Case Audit and Audit of Affiliate Transactions; Docket 160101-WS; ACN: 16-259-1-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Mr. Deason:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and email the sheet to me at mglover@psc.state.fl.us as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in black ink, appearing to read "M Glover".

Marisa N. Glover
Regulatory Analyst Supervisor

MNG

Received by:

Signature:

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Utilities, Inc. of Florida

Rate Case Audit and Audit of Affiliate Transactions

Docket 160101-WS Audit Control Number 16-259-1-1

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2	Audited Financial Statements for 2015	9, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7; 9-8, 9-9, 9-10, 9-11, 9-12, 9-13, 9-14, 9-15, 9-16, 9-17, 9-18, 9-19, 9-20, and 9-21	22
3	Account 2640.43 Correction	10.18.1 and 10.18.2	2
4	Audited Financial Statement Equity Balance	31-33	1

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Item	Description	Page	Number of Pages
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2	Audited Financial Statements for 2015	9, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9-7, 9-8, 9-9, 9-10, 9-11, 9-12, 9-13, 9-14, 9-15, 9-16, 9-17, 9-18, 9-19, 9-20, and 9-21	22
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