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REPLY TO CENTRAL FLORIDA OFFICE

August 21, 2006

VIA FACSIMILE AND HAND DELIVERY

Ms. Denise Vandiver Division of Regulatory Compliance and Consumer Assistance Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399 <u>Central Florida Office</u> Sanlando Center 2180 W. State Road 434, Sutte 2118 Longwood, Florida 32779 (407) 830-6331 Fax (407) 830-8522

MARTIN S. FRIEDMAN, P.A. VALERIE L. LORD BRIAN J. STREET COMMUS 22 CLERK OLERK 00: 2

Re: Docket No. 060253-WS; Utilities, Inc. of Florida; Application for Rate Increase Our File No. 30057.108

Dear Denise:

TH LOCKON

Please provide me with copies of the confidential workpapers which you were given in connection with the audit of Utilities, Inc., and its affiliates.

Should you have any questions, please do not hesitate to contact me.

Very truly yours VALERIE L. LORD For the Firm

CMP VLL/tlc COM Ms. Kay Flynn (via hand delivery) :00[™] CTR Mr. Steven M. Lubertozzi (via U.S. Mail) Ms. Kirsten Weeks (via U.S. Mail) -CR Mr. John Hoy (via U.S. Mail) SCL Mr. Patrick C. Flynn (via U.S. Mail) M:\1 ALTAMONTE\UTILITIES INC\UIF\(.108) 2005 RATE CASE\Vandiver, D 01.ltr.wpd ICA ICR GA EC

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