COMMISSIONERS: MATTHEW M. CARTER II, CHAIRMAN LISA POLAK EDGAR KATRINA J. MCMURRIAN NANCY ARGENZIANO NATHAN A. SKOP



CAPITAL CIRCLE OFFICE CENTER 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Hublic Service Commission

May 5, 2008

Mr. Patrick C. Flynn Wedgefield Utilities, Inc.. 200 Weathersfield Avenue Altamonte Springs, FL 327144027



Re: Docket No: 070694-WS; Company Name: Wedgefield Utilities, Inc.; Audit Purpose: File and Suspend Rate Case; Audit Control No: 08-100-2-1

Dear Mr. Flynn:

The Florida Public Service Commission will conduct a rate case 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. Mr. Joseph Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

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.

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DOCUMENT NUMBER-DATE

PSC Website: http://www.floridapsc.com

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A formal report is expected to be issued for internal Commission use on July 3, 2008. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,

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Denise N. Vandiver, Chief Bureau of Auditing

DNV/sbj

 cc: Division of Regulatory Compliance & Consumer Assistance (All District Offices, File Folder).
Division of the Commission Clerk General Counsel
Office of the Public Counsel

> Rose Law Firm Martin S. Friedman Sanlando Center, Suite 2118 2180 West State Rd. 434 Longwood, FL 32779