STATE OF FLORIDA

DIVISION OF REGULATORY COMPLIANCE BETH W. SALAK **DIRECTOR** (850) 413-6600

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

Hublic Service Commission

December 9, 2008

Ms. Susan Berlin NuVox Communications, Inc. Two North Main Street Greenville, SC 29601-2719

Re: Docket No: Undocketed; Company Name: NuVox Communications, Inc.; Audit Purpose: RAF returns for January-December 2007; Audit Control No: 08-344-4-1;

Dear Ms. Berlin:

The Florida Public Service Commission will conduct a regulatory assessment fee activity audit for January-December 2007, 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) 470-5600. Ouestions 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 instance 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.

DOCUMENT NUMBER-DAT

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A formal report is expected to be issued for internal Commission use on January 7, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

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Denise Vandiver, Chief

Bureau of Auditing

DNV:tbm

cc: Division of Regulatory Compliance (File Folder)

Office of Commission Clerk

General Counsel

Office of the Public Counsel