STATE OF FLORIDA

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



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

Hublic Service Commission

May 12, 2009

Ms. Bonita Vandall Mobile Manor Water Company, Inc. 12650 Whitehall Drive Fort Myers, FL 33907-3619

Re: Docket No: 090170-WU; Company Name: Mobile Manor Water Company, Inc.; Audit Purpose: Staff-assisted rate case; Audit Control No: 09-131-1-1:

Dear Ms. Vandall:

The Florida Public Service Commission will conduct a staff-assisted 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. Ms. Lynn Deamer, the Tallahassee district office supervisor, will coordinate this audit. Ms. Deamer can be reached at (850) 413-6416. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6418.

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

PSC-COMMISSION CLERK

Ms. Bonita Vandall Page 2 May 12, 2009

A formal report is expected to be issued for internal Commission use on July 2, 2009. A copy of the final report will be mailed to the company liaison listed on the Commission Mailing Directory.

Sincerely,

Dale Mailhot, Assistant Director Division of Regulatory Compliance

Dale Mailhot

DNM:tbm

cc: Division of Regulatory Compliance (File Folder)

Office of Commission Clerk