

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: September 17, 2015
TO: Marguerite McLean, Records Technician, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 150102-SU
Company Name: Utilities, Inc. of Sandalhaven
Company Code: SU959
Audit Purpose: Affiliated Transactions Audit
Audit Control No.: 15-175-1-2

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 September 17, 2015.

LD
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

RECEIVED FPSC
15 SEP 17 PM 2:43
COMMISSION
CLERK

Received By  Date 9/17/2015

COMMISSIONERS:
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LISA POLAK EDGAR
RONALD A. BRISÉ
JULIE I. BROWN
JIMMY PATRONIS

STATE OF FLORIDA



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

Public Service Commission

September 17, 2015

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

Re: Audit of Affiliate Transactions; Docket 150102-SU; ACN: 15-175-1-2; 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 fax the sheet to me at (850) 413-6417 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) 413-6416.

Sincerely,

A handwritten signature in blue ink that reads "Lynn M. Deamer".

Lynn M. Deamer
Chief of Auditing

LMD

Cc:
John Hoy
Patrick Flynn
Martin Friedman

Received by:

Signature:

Date:

9-17-2015

Title:

Financial Analyst II

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Utilities, Inc.

Audit of Affiliate Transactions

Docket 150102-WU Audit Control Number 15-175-1-2

Item	Description	Page	Number of Pages
1	Audited Financial Statements	9 to 9-22	23
2	Payroll Information	44-1, 44-2, 44-2.1, 44-2.2, 44-2.3, 44-2.3.1, 44-2.4, 44-3, 44-4, and 44-5	10

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