

STATE OF FLORIDA

Commissioners:
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TIMOTHY DEVLIN, DIRECTOR
AUDITING & FINANCIAL ANALYSIS
(850) 413-6480

Public Service Commission

December 8, 1997

Mr. F. Marshall Deterding
Rose, Sundstrom & Bentley, LLP
2548 Blairstone Pines Drive
Tallahassee, FL 32301

Re: Docket No. 961475-SU, Audit Control No. 97-286-2-1; Forest Hills Utilities, Inc.

Dear Mr. Deterding:

I have reviewed your letter dated November 14, 1997 which addresses the procedures I use to notify utilities that the Bureau of Auditing is initiating an audit. The Division of Auditing and Financial Analysis has consistently held that audits are not formal discovery and that all correspondence with the utility does not need to be routed through the attorney of record. The standard operating procedure (SOP) for our division states that information requests should be addressed to the liaison designated by the utility and reported in the Commission's Master Commission Directory. We generally believe that informal information requests are between the utility and the Commission staff. It is up to the utility to determine if it desires legal assistance and chooses to expend the money for that assistance. However, you have asked as the utility's representative in this case to be sent correspondence, so I will send you copies of my correspondence in this audit. By copy of this letter, I am informing the utility of this action.

Sincerely,

Denise N. Vandiver
Bureau Chief - Auditing

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIN _____
- OPC _____
- RCH _____
- SEC _____
- WAS _____
- OTH _____

- cc. Dr. Mary Andrews Bane, Deputy Executive Director
- Lila Jaber, Division of Legal Services
- Tim Vaccaro, Division of Legal Services
- Troy Rendell, Division of Water and Wastewater
- Blanca Bayo, Director of Records and Reporting ✓
- Tim Devlin, Director of Auditing and Financial Analysis
- Robert L. Dreber, Forest Hills Utilities, Inc.

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