

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-

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**DATE:** September 22, 2025

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Lynn Deamer, Bureau Chief, Office of Auditing & Performance Analysis *LD*

**RE:** Docket No.: 20250108-WS  
Company Name: Sunlake Estates Utilities LLC  
Company Code: WS967  
Audit Purpose: A1b: Staff-Assisted Rate Case  
Audit Control No.: 2025-264-1-1

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Attached is a copy of the letter to Sunlake Estates Utilities, LLC, advising that the Commission will conduct an Audit; (ACN 2025-264-1-1). The formal report is expected to be issued 12/4/2025 for internal Commission use.

Attachment: Copy of Letter

Cc: Office of Auditing & Performance Analysis File.

COMMISSIONERS:  
MIKE LA ROSA, CHAIRMAN  
ART GRAHAM  
GARY F. CLARK  
ANDREW GILES FAY  
GABRIELLA PASSIDOMO SMITH

STATE OF FLORIDA



OFFICE OF  
AUDITING & PERFORMANCE ANALYSIS  
CURT MOURING  
DIRECTOR  
(850) 413-6854

## Public Service Commission

September 22, 2025  
VIA ELECTRONIC MAIL

Sunlake Estates Utilities LLC  
Sheri Woodworth  
27777 Franklin Rd, STE 300  
Southfield, Michigan 48034-8205

**Re: Docket No. 20250108-WS; A1b: Staff-Assisted Rate Case; Audit Control No: 2025-264-1-1 (WS967)**

Dear Ms. Woodworth:

The Florida Public Service Commission will conduct an 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. Wesley Thurmond will coordinate this audit. Mr. Thurmond can be reached at (850) 413-6443. Questions regarding the audit or audit staff should be directed to Mr. Thurmond or to me. My phone number is (850) 413-6830.

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."

A formal report is expected to be issued for internal Commission use on December 4, 2025. A copy of the final report will be sent by electronic mail to the company liaison listed on the Commission Mailing Directory, unless an alternate email is provided to audit staff.

Sincerely,

A handwritten signature in black ink, appearing to read "Lynn M. Deamer".

Lynn Deamer, Chief of Auditing  
Office of Auditing & Performance Analysis

cc: Office of Auditing & Performance Analysis (File Folder)  
Office of the Commission Clerk