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OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
CURTIS M. MOURING
DIRECTOR
(850) 413-6854

Public Service Commission

April 2, 2026

Placid Lakes Utilities, Inc.
Courtney Conklin
410 Washington Boulevard, North West
Lake Placid, Florida 33852

Re: Docket No. 20260032-WU; B1c: Certificate Transfer; Audit Control No: 2026-093-1-1 (WS709;WU193)

Dear Ms. Conklin:

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. Kathryn Guan will coordinate this audit. Ms. Guan can be reached at (850) 413-6477. Questions regarding the audit or audit staff should be directed to Ms. Guan 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 June 10, 2026. 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 blue ink that reads "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