LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP 2540 BLAIRSTONE PINES DRIVE TAI LAMASSEE, FLORIDA 32301

(860) 877-8558

CHRIS H, BENTLEY, PA. F MARBHALL DETFREMMS BRAN L, DORTER MANTIN & FREDMAN, PA. JOHN R, JENKINE, PA. ETRYCH T, MINOLIN, RA. ROBERT M. C. ROBE DAREN L, BHIPPY WILLIAM E, BUNDETROM, PA. DIAME D, TREMOR, RA. JOHN L, WHARTON MALING ADDRESS POST OFFICE SOK 1647 TALLAHASBEEL FLOREDA 32302 1567

TELECOPIER (880) 888-4028

November 14, 1997

VIA HAND DELIVERY

Ms. Denise Vandiver Auditing and Financial Analysis Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida

Re: Forest Hills Utilities, Inc.; Docket No. 961475-SU Application for Limited Proceeding Our File No. 29062.02

Dear Denise:

I just this week became aware of the fact t'it members of your Staff were conducting an on-site audit and review of the customer deposits of Forest Hills Utilities, Inc. under the above-referenced docket. I today obtained a copy of the letter sent directly to the company advising them of the Staff's intent to conduct that audit dated four weeks ago. I have this week been told by the client that the auditors are in his office. I was shocked to see that you had sent a letter to my client stating your intention to perform this audit approximately one month ago! You informed your own legal counsel of this audit and, in fact, even informed the Office of Public Counsel, who is not even a party to this proceeding, but failed to inform me, the Utility's attorney of record.

ACK	- to th	In the future, I request that you send any such correspondence be Utility through me on any matter in which I am the attorney cord. This is the normal and only courteous procedure
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		Sincerely,
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CMU		ROSE, SUNDSTROM & BENTLEY, LLP
CTR		
EAG		
LEG	<u> </u>	F. Marshall Deterding For The Firm
LL1		
~~ ~	FMD/1	ts
	- cc:	Dr. Mary Bane, Deputy Executive Director
		Lila Jaber, Esquire
жo		Tim Vaccaro, Esquire Blanca Bayo, Director/Records & Reporting Tim Devlin, Director/Auditing & Financial Analys # 730 NOV H.C.
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OTH		FPSC-RECCROS/REPORTING