

State of Florida



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: March 31, 2004
TO: Tampa District Supervisor (Rohrbacher)
FROM: Division of Auditing and Safety (Parrish) JP
RE: **Docket No.** ~~040152-WU~~; 040173-WU **Company Name:** L.W.V. Utilities, Inc.;
Audit Purpose: Establish a current Rate Base as of the date of transfer; **Audit Control No.** 04-089-2-1

The attached memorandum dated March 29, 2004, regarding the new audit service request for the utility stated above, inadvertently included an incorrect docket number. Please change your files to reflect the following correct Docket No. 040173-WU.

I am sending a copy of this memo with the attached memorandum and corrected first page of the company letter to all the persons who received the previous correspondence.

Attachments
DNV/jcp

cc: Division of Auditing and Safety (File Folder)
Division of the Commission Clerk and Administrative Services (2)
General Counsel
Office of Public Counsel

Mr. James C. Weeks
L. W. V. Utilities, Inc.
7552 Congress Street, Suite 4
New Port Richey, FL 34653-1106

DOCUMENT NUMBER-DATE

04215 APR-23

FPSC-COMMISSION CLERK

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: March 29, 2004
TO: Tampa District Supervisor (Rohrbacher)
FROM: Denise N. Vandiver, Chief of Auditing, Division of Auditing & Safety *Q*
RE: ^{040173-WU}
Docket No. 04-0152-WU, Company Name: L.W.V. Utilities, Inc.; Audit
Purpose: Establish a current rate base as of the date of transfer **Audit**
Control No.: 04-089-2-1

Attached is a new audit service request. The analyst's requested due date is May 26, 2004 . In order to meet the due date, the audit work papers should be delivered to my office two days before the stated due date.

DNV/jcp
Attachments

cc: Office of Public Counsel

COMMISSIONERS:
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RUDOLPH "RUDY" BRADLEY
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STATE OF FLORIDA



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Public Service Commission

March 31, 2004

Mr. James C. Weeks
L. W. V. Utilities, Inc.
7552 Congress Street, Suite 4
New Port Richey, FL 34653-1106

Re: **Docket No.** 040152-WU 040173-WU; **Company Name:** L.W. V. Utilities, Inc.;
Audit Purpose: Establish a current rate base as of the date of transfer
Audit Control No.: 04-089-2-1

Dear Mr. Weeks:

The Florida Public Service Commission will conduct an audit to establish a current rate base as of the date of transfer, 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. Mr. Joe Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher can be reached at (813) 356-1444. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

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.