

ORIGINAL

STATE OF FLORIDA

COMMISSIONERS:
LISA POLAK EDGAR, CHAIRMAN
MATTHEW M. CARTER II
KATRINA J. MCMURRIAN



CAPITAL CIRCLE OFFICE CENTER
2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FL 32399-0850

Public Service Commission

April 10, 2007

Mr. James C. Weeks, Trustee
LWV Utilities, Inc. in Pasco Co.
7552 Congress Street, Suite 4
New Port Richey, FL 34653

RECEIVED FPSC
07 APR 11 PM 12:16
COMMISSION
CLERK

Re: Docket No: 070177-WU; Company Name: LWV Utilities Inc. in Pasco County
Audit Purpose: Staff Assisted Rate Case; Audit Control No: 07-100-2-1

Dear Mr. Weeks:

The Florida Public Service Commission will conduct a rate case 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. Mr. Joseph 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.

DOCUMENT NUMBER - DATE
03079 APR 11 6
FPSC - COMMISSION CLERK

Mr. James C. Weeks, Trustee
Page 2
April 10, 2007

A formal report is expected to be issued for internal Commission use on June 15, 2007. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief
Bureau of Auditing

DNV/sbj

cc: Division of Regulatory Compliance & Consumer Assistance
(All District Offices, File Folder).
Division of the Commission Clerk
General Counsel
Office of the Public Counsel