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# Public Service Commission

October 20, 2011

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J. Timothy Sheehan  
Sheehan & Celaya, P.A.  
300 Dal Hall Boulevard  
Lake Placid, Florida 33852

**Re: Utility Corporation of Florida, Inc. Docket No. 110165-SU Application for Staff-Assisted Rate Case - Staff Audit No. 11-165-2-1**

Dear Mr. Sheehan:

Per your request, enclosed are two disks containing the work papers for staff audit no. 11-165-2-1 for Utility Corporation of Florida, Inc.

Sincerely,

Handwritten signature of Clarence J. Prestwood in black ink.

Clarence J. Prestwood  
Florida Public Service Commission  
Chief of Auditing  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399

Enclosures (2)

CJP/klh

Cc: Pauline Robinson (no enclosures)  
Adam Teitzman (no enclosures)  
Office of Commission Clerk (no enclosures)

DOCUMENT NUMBER-DATE

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