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Commissioners:
JULIA L. JOHNSON, CHAIRMAN
J. TERRY DEASON
SUSAN F. CLARK
JOE GARCIA
B. LEON JACOBS, JR.

TIMOTHY DEVLIN, Director
Auditing & Financial Analysis
(850) 413-6480



ORIGINAL

Public Service Commission

February 3, 1998

Timberwood Utilities
The Jurstel Building
Kurt Wallach
1717 20th Street, Suite 105
Vero Beach, FL 32960-0619

Dear Mr. Wallach:

Docket No. 971456-WS -- Timberwood Utilities
Audit Request - Establish Rate Base

The Florida Public Service Commission will conduct an audit to establish the rate base as of January 31, 1998 in accordance with Commission audit procedures. Ian Forbes, the district office supervisor, (407) 317-7337, will coordinate this audit.

Rule 25-30.110(b), F.A.C., states that, "Unless otherwise authorized by the Commission, each utility shall maintain its records at the office or offices of the utility within this state and shall keep those records open for inspection during business hours by Commission staff".

Rule 25-22.006, F.A.C., promulgates the procedure to exempt confidential and proprietary business information from Public Records Law 119.07(1), Florida Statutes. Excerpts from this rule are attached to this letter however, the rule should be read in its entirety when an exemption is claimed. Write or call the Florida Public Service Commission's Office of the General Counsel for additional information, (904) 413-6248.

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A formal audit report will be issued for internal official use only by the Commission on or about July 20, 1998. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory. Comments should be mailed to the Director of Records and Reporting within ten days after receipt.

Questions regarding the audit or staff conduct should be directed to Ian Forbes or myself at (904) 413-6487.

Sincerely,



Denise N. Vandiver

DNV/sp

Enclosure: (1) Excerpts from Rule 25-22.006, F.A.C. and
366.093, F.S.

cc: Mary Andrews Bane, Deputy Executive Director/Tech. (w/o enclosure)
Field Audit Supervisor
Legal Services (w/o enclosure)
Division of Records and Reporting (w/o enclosure)
Public Counsel