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

# Public Service Commission

January 28, 1999

Rotonda West Utility Corporation  
Robert M.C. Rose, Attorney  
P. O. Box 3509  
Placida, FL 33946-3509

Dear Mr. Rose:

Docket No. 981858-WS -- Rotonda West Utility Corporation  
Audit Request - Establish Rate Base at Time of Transfer

The Florida Public Service Commission will establish the rate base as of December 15, 1998 in accordance with Commission audit procedures. Jim McPherson, the district office supervisor, (813) 744-6638, 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.

- ACK \_\_\_\_\_
- AFA \_\_\_\_\_
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAF \_\_\_\_\_
- LEG \_\_\_\_\_
- LIN \_\_\_\_\_
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC   1
- WAS \_\_\_\_\_
- OTH \_\_\_\_\_

DOCUMENT NUMBER - DATE

01183 JAN 29 99

FPSC-RECORDS/REPORTING

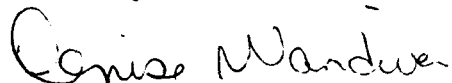
Rotonda West Utility Corporation  
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A formal audit report will be issued for internal official use only by the Commission on or about March 19, 1999. A copy of the final report will be mailed to the company liaison officer listed in the Commission Mailing Directory.

Questions regarding the audit or staff conduct should be directed to Jim McPherson or myself at (850) 413-6487.

Sincerely,



Denise N. Vandiver

DNV/sp

cc: Field Audit Supervisor  
Legal Services (w/o enclosure)  
Division of Records and Reporting (w/o enclosure)  
Public Counsel