

ORIGINAL CCA

STATE OF FLORIDA

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DIVISION OF REGULATORY OVERSIGHT
DANIEL M. HOPPE, DIRECTOR
(850) 413-6480

Public Service Commission

July 6, 2001

Mr. Paul E. Howard
Harder Hall-Howard, Inc.
122 East Lake Drive Blvd.
Sebring, FL 33872-5018

Re: Docket No. 010828-SU; Harder Hall-Howard, Inc.;
Audit Request: Staff assisted rate case; Audit Control No. 01-186-3-2

Dear Mr. Howard:

The Florida Public Service Commission will conduct a Staff assisted 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. Charleston Winston, (4047) 245-0846, the district office supervisor, will coordinate this audit. 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.

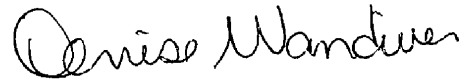
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FF9C-RECORDS/REPORTING

Mr. Paul E. Howard
Page 2
July 6, 2001

A formal report is expected to be issued for internal Commission use on September 21, 2001. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver
Bureau Chief of Auditing Services

cc: Division of Regulatory Oversight (Orlando District Office Supervisor, File Folder)
Division of Commission Clerk and Administrative Services (2)
Division of Legal Services
Office of the Public Counsel