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

Public Service Commission

September 6, 2007

RECEIVED-FPSC
07 SEP 10 AM 9:49
COMMISSION
CLERK

Mr. Todd Maxwell
Plantation Landings, Ltd.
P.O. Box 5252
Lakeland, FL 33807

Re: Docket No: 070416-WS; Company Name: Plantation Landings, Ltd. In Polk Co.;
Audit Request: Audit of Staff Assisted Rate Case;
Audit Control No. 07-249-2-1

Dear Mr. Maxwell:

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
08156 SEP 10 6
FPSC-COMMISSION CLERK

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A formal report is expected to be issued for internal Commission use on October 30, 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
(Tampa District Office Supervisor, File Folder).
General Counsel
Office of the Public Counsel

Rose Law Firm
Martin S. Friedman
Sanlando Center
2180 W. State Rd. 434, Ste 2118
Longwood, FL 32779