

Pine Harbour Waterworks, Inc.

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FPSC - COMMISSION CLERK

October 10, 2016

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

Re: Docket No. 160169-WU -Pine Harbour Waterworks, Inc, application for approval of transfer of Pine Harbour Water Utilities, LLC in Lake County, Florida – Response to Audit Report 16-221-1-1

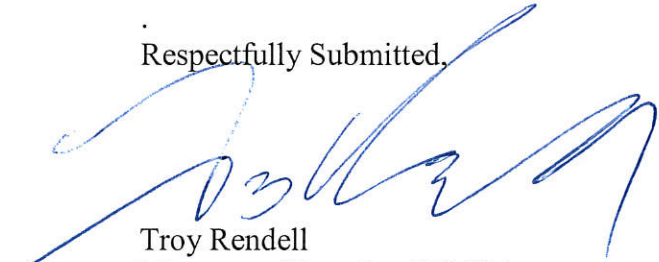
Dear Commission Clerk,

Pine Harbour Waterworks, Inc. (Pine Harbour) submits its response to the Audit Report (Audit Control No. 16-221-1-1) in the above referenced docket.

Pine Harbour agrees with the finding in Audit Finding 1 that the previous owner (seller), Pine Harbour Water Utilities, LLC's books and records were not maintained in accordance with the National Association of Regulatory Commissioners' Uniform System of Accounts (NARUC USoA). However, Pine Harbour submits that the current owner (buyer) does and will continue to maintain its books and records in accordance with NARUC USoA. Pine Harbour continues to maintain its books in accordance with Commission Rule 25-30.155 F.A.C. on a prospective basis.

Pine Harbour is not opposed to the remaining Findings in the Audit Report.

Respectfully Submitted,



Troy Rendell
Manager of Regulated Utilities
//For Pine Harbour Waterworks, Inc.