

FLORIDA UTILITY SERVICES 1, LLC
3336 GRAND BLVD. SUITE 102
HOLIDAY, FL. 34690
863-904-5574

February 23, 2017

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

RE: Docket No. 160193-WU. Application for Certificate of Transfer in Polk County by McLeod Gardens Utilities, LLC - Response to Staff Audit Report - ACN 16-320-1-1.

Dear Commission Clerk:

McLeod Gardens Utilities, LLC, (MGU) hereby submits its response to the Staff Audit Report in the above referenced docket.

Audit Finding 1: MGU accepts this finding.

Audit Finding 2: MGU takes no position on this finding.

Audit Finding 3: MGU takes no position on this finding.

Audit Finding 4: MGU takes no position on this finding.

Audit Finding 5: MGU accepts this finding.

If you have any further questions or desire any of the calculations, please do not hesitate to contact me.

On behalf of the utility,



Mike Smallridge

COMMISSION
CLERK

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