



May 24, 2017

**VIA E-FILING**

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No.: 160176-WS; Application for Staff Assisted Rate Case in Polk County by  
Four Lakes Golf Club, Ltd.  
Our File No.: 45027.02

Dear Ms. Stauffer:

Four Lakes Golf Club, Ltd., (“Utility”) takes exception with Audit Finding No. 7 of the Staff’s Audit, Audit Control No. 16-245-2-1, filed in this Docket. Audit Finding No. 7 is inconsistent with the salary information that the Utility provided to the auditors. That salary information is being provided to technical staff pursuant to a Request for Confidential Classification being filed by the Utility.

Please do not hesitate to contact me should you or technical staff have any questions regarding this filing.

Very truly yours,

*/s/ Martin S. Friedman*

MARTIN S. FRIEDMAN  
For the firm

MSF/

cc: Brian Altman (via email)

766 NORTH SUN DRIVE, SUITE 4030 LAKE MARY, FLORIDA 32746 | PHONE (407) 830-6331 FAX (407) 878-2178

