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December 26, 2017

VIA ELECTRONIC FILING

Carlotta Stauffer, Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 20160075-WU - Oak Springs, LLC & Oak Springs MHC, LLC – Joint
Application for transfer in Orange & Lake Counties, Florida

Dear Ms. Stauffer,

Pursuant to Commission Order No. PSC-2017-0365-PAA-WU, attached is a description of the bookkeeping entry made to the books and records of Oak Springs MHC, LLC. The only adjustments required were to account for two minor changes in Utility Plant In Service and Accumulated Depreciation.

Should you or any members of the staff have any questions in this regard or need any further information concerning compliance with the above-referenced Order, please do not hesitate to contact me.

Sincerely,

F. Marshall Deterding
Of Counsel

FMD/brf

cc: Amber Norris
Charles Johnson
Kyesha Mapp, Esquire
Shannon Hudson
Cheryl Bulecza-Banks
Dylan Andrews
Stephen Fletcher

Oak Springs MHC LLC

Summary of Plant In Service GL Adjustments in Docket No. 20160075-WU

Schedule No. 1

Account	Per Books	Adjustments	2016 GL Begin Balance	2016 Additions	2016 GL Ending Balance
	2015 GL UPIS	Per PSC Order			
301 Organization	\$10,000		\$10,000	\$27,127	\$37,127
303 Land & Land Rights	3,750	(\$1,017)	2,733		2,733
304 Structures & Improvements	1,198		1,198		1,198
307 Wells & Springs	88,110		88,110		88,110
309 Supply Mains	3,754		3,754		3,754
310 Power Generation Equipment	48,627		48,627		48,627
311 Pumping Equipment	39,600		39,600		39,600
320 Water Treatment Equipment	19,325		19,325		19,325
330 Distribution Reservoirs	61,889		61,889		61,889
331 Transmission & Distribution Lin	62,738		62,738		62,738
333 Services	32,810		32,810		32,810
334 Meters & Meter Installations	65,256		65,256		65,256
335 Hydrants	10,850		10,850		10,850
336 Backflow Prevention Devices	3,400		3,400		3,400
	<u>\$451,307</u>		<u>\$450,290</u>		<u>\$477,417</u>

Oak Springs MHC LLC

Summary of Accumulated Depreciation GL Adjustments in Docket No. 20160075-WU

Schedule No. 2

Account	2015 GL Balance	Adjustment Per PSC Order	As Adjusted to Agree with PSC	2015 Addl Partial Year Depr Exp.	2015 Ending Balance
301 Organization	2,500	(2,500)	\$0		\$0
303 Land & Land Rights					
304 Structures & Improvements	1,198		1,198		1,198
307 Wells & Springs	88,110		88,110		88,110
309 Supply Mains	3,872	(118)	3,754	628	4,382
310 Power Generation Equipmer	24,863	1,192	26,055		26,055
311 Pumping Equipment	1,761	(857)	904		904
320 Water Treatment Equipment	19,325	-	19,325		19,325
330 Distribution Reservoirs	34,359	858	35,217	859	36,076
331 Transmission & Distribution	62,049	(2,331)	59,718	654	60,372
333 Services	32,810	-	32,810	391	33,201
334 Meters & Meter Installations	55,092	1,598	56,690	1,561	58,251
335 Hydrants	10,840	(409)	10,431	113	10,544
336 Backflow Prevention Device	1,972	1,428	3,400	142	3,542
	<u>\$338,751</u>		<u>\$337,612</u>		<u>\$341,959</u>