

**SUNDSTROM  
& MINDLIN, LLP**  
Attorneys | Counselors



March 18, 2024

Florida Public Service Commission  
Adam Teitzman, Clerk  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

Re: Docket No. 20230111-SU; Application for Authority to Transfer Wastewater Facilities and Certificate No. 537-S in Okeechobee County from The Vantage Development Corporation to Vantage Oaks Utility, LLC

Dear Clerk Teitzman,

The utility and its consultants have reviewed the Audit Report issued on March 13, 2024 in the above docket. We do not have any issues with the information or conclusions in that Report.

As to Audit Finding #1 on books and records, we would like to note that we, as the buyer of the system, acknowledge that there have been issues with proper record keeping with the prior owner and with our early period of ownership of the systems. However, with the assistance of our regulatory consultants, we, as the new owners, are in the process of setting up the books and records to conform to the NARUC System of Accounts going forward.

Should you or any members of the Staff have any further questions, please let me know.

Sincerely,

SUNDSTROM & MINDLIN, LLP

F. Marshall Deterding  
Of Counsel

FMD/brf

cc: Ryan Sandy, Senior Attorney  
Melinda Watts  
Donna Brown  
Zach Schwartz