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

August 31, 2015

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



RE: Docket # 140177: staff assisted rate case for Holiday Gardens Utilities, LLC in Pasco County.

Dear Commission Clerk:

Holiday Gardens Utilities, LLC requests a bad debt expense of \$300.00 be granted in this rate case, NARUC account 670.

The 3 year average of bad debt expense was calculated from the utilities 2012, 2013 and 2014 annual reports.

Thank You.

On behalf of the utility,

Mike Smallridge