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

3/8/2018

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

RE: Docket No. 20170230-WU – Application for Staff Assisted Rate Case in Pasco County by Orange Land Utilities, LLC - Response to Staff Audit Report - ACN 2017-319-1-1.

Commission Clerk

Orange Land Utilities, LLC, (OLU) hereby submits its response to the Staff Audit Report in the above referenced docket.

Audit Finding 1: OLU takes no position on this finding.

Audit Finding 2: OLU accepts this finding.

Audit Finding 3: OLU accepts this finding

Audit Finding 4: OLU 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

Orange Land Utilities, LLC

Managing Member