

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

4/3/2018

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

RE: Docket No. 20170246-SU – Application for authority to transfer facilities and Certificate No. 515-S in Polk County from West Lakeland Wastewater, Inc. to West Lakeland Wastewater, LLC - Response to Staff Audit Report - ACN 2018-012-1-1.

Commission Clerk:

West Lakeland Wastewater, Inc. (WLW) hereby submits its response to the Staff Audit Report in the above referenced docket.

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

Audit Finding 2: WLW takes no position on this finding.

It is WLW's understanding from discussions with the staff auditor that the audit adjustments in Findings 1 & 2 are for informational purposes only. WLW was required to make adjustments to its books and records to comply with Order No. PSC-13-0327-PAA-SU, issued July 16, 2013, in Docket No. 20120270-SU, Application for a staff-assisted rate case in Polk County by West Lakeland, LLC. Proof that WLU adjusted its books was provided on September 18, 2013, in Commission Document No. 05512-2013, for that proceeding, WLW asserts that the adjustments discussed in Findings 1 & 2, for this proceeding, were encompassed in the adjustments required in Docket No. 20120270-SU. Therefore, no adjustments to its books or records are needed or required as a result of the audit reports findings.

If you have any further questions please do not hesitate to contact me.

On behalf of the utility,



Mike Smallridge
Managing Member

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