

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

8/24/2018

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

RE: Docket No. 20170220-WS – Application for approval of transfer Lake Yale Treatments Associates, Inc. water and wastewater systems and Certificates Nos. 560-W and 488-S in Lake County to Lake Yale Utilities, LLC - Response to Supplemental Audit of Plant in Service - ACN 2018-193-1-1.

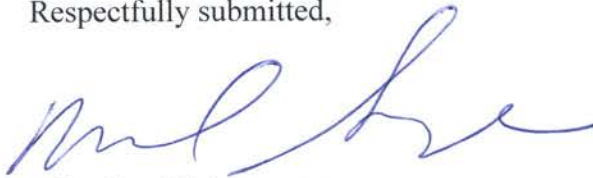
Commission Clerk

Lake Yale Utilities, LLC, (LYU) hereby submits its response to the Staff's Supplemental Audit of Plant in Service in the above referenced docket.

Audit Finding 1: We accept staff's balance for water plant in service.

Audit Finding 2: We accept staff's balance for wastewater plant in service.

Respectfully submitted,



Mike Smallridge
Lake Yale Utilities, LLC
Managing Member

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