

Gator Waterworks, Inc.

April 11, 2018

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

Re: Docket No. 20180066-WU – Application for transfer of facilities of Kincaid Hills Water Company and water Certificate No. 555-W to Gator Waterworks, Inc. – Response to Staff Deficiency Letter

Dear Commission Clerk,

Gator Waterworks, Inc. (Gator) hereby submits its response to Staff's Deficiency Letter dated April 10, 2018 in the above referenced docket.

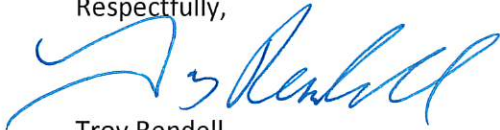
1. **Buyer Documentation.** Rule 25.30.037(2)(p), F.A.C., requires a statement from the Buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the Utility was first established, or the rate base was last established by the Florida Public Service Commission (Commission), whichever is later. If the tax returns have not been obtained, provide a description of the steps taken to obtain the tax returns. Although the application provided that the Buyer has obtained the federal tax returns from 2016, please provide a statement that the Buyer has or will obtain, copies of all of the federal income tax returns from the date the Utility was first established, or the rate base was last established by the Commission, whichever is later. If the tax returns have not been obtained, please provide a description of the steps taken to obtain the tax returns.

Response: The "Buyer" – Gator is unable to obtain any further documentation from the Seller – Kincaid Hills Water Company (Kincaid Hills). When the utility was acquired, the Seller only provided its 2016 Income Tax Return. Gator has made several attempts to obtain further documentation, including the financials, 2017 Income Statement, depreciation schedules, and income tax returns to no avail. As the Commission is aware, Kincaid Hills has not filed several Annual Reports or RAFs with the Commission. See Order No. PSC-2017-0470-PCO-WU issued December 15, 2017. Gator has subsequently requested this information from Kincaid Hills but does not anticipate receiving the documentation. If Gator obtains the requested information, it will subsequently be provided to the

Commission. It should be noted that rate base has not been established by the Commission for Kincaid Hills.

If you have any questions, please do not hesitate to contact me at (727) 848-8292, ext. 245.

Respectfully,



Troy Rendell

Vice President

Investor Owned Utilities

// for Gator Waterworks, Inc.