

**FLORIDA UTILITY SERVICES 1, LLC
5911 TROUBLE CREEK ROAD
NEW PORT RICHEY, FLORIDA 34652
863-904-5574**

July 19, 2021

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

RE: Docket No. 20210043-WU – Application to transfer facilities and water Certificate No. 652-W in Marion County from ARMA Water Service, LLC to Leighton Estates Utilities, LLC.

Commission Clerk:

Leighton Estates Utilities, LLC, (LEU) hereby submits its response to the Staff Audit Report in the above referenced docket. Audit Control No. 2021-097-1-1

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

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

LEU reaffirms its position that the Net Book Value for transfer purposes is \$264,064, as documented in our response to Audit Staff Document Request No. 8.

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

On behalf of the utility



Mike Smallridge
Leighton Estates Utilities, LLC
Managing Member