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October 22, 2025
via efilng

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20250088-WU – Application for staff-assisted rate case in Lake County by Sun Communities Finance, LLC d/b/a Water Oak Utility

Dear Mr. Teitzman:

On behalf of Sun Communities Finance, LLC d/b/a Water Oak Utility, this is to advise the Staff that it has no comments on the Audit, Audit Control No. 2025-192-1-1.

Should you or Staff have any questions regarding this please do not hesitate to contact me.

Very truly yours,

/s/ Martin S. Friedman
Martin Friedman

MSF:

Cc: Ailynee Ramirez-Abundez (via email)