

KATZ, KUTTER, HAIGLER, ALDERMAN, MARKS, BRYANT & YON

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EXECUTIVE DIRECTOR
J. ANDREW KELLER, III, C.P.A.

November 5, 1996

VIA HAND DELIVERY

Ms. Blanca Bayo, Director
Division of Records and Reporting
Public Service Commission
2540 Shurmard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 960040-WS; Application for Transfer of
Certificate Numbers 454-W and 388-S in Lake County from
Water Oak Utilities, Inc., to Sun Communities Finance
Limited Partnership

Dear Ms. Bayo:

Enclosed for filing are the original and 15 copies of a
letter responding to the deficiency letter sent out by Ms.
Tomlinson regarding the Application for Transfer in this docket.

If you have any questions or need additional information,
please call me.

Sincerely,



José A. Diez-Arguelles

JAD/sb
Enclosure

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

11836 NOV-5 96

FPSC-RECORDS/REPORTING

- ACK _____
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EXECUTIVE DIRECTOR
J. ANDREW KELLER, III, C.P.A.

November 5, 1996

VIA HAND DELIVERY

Ms. Christine C. Tomlinson
Regulatory Analyst
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399

RE: Docket No. 960040-WS: Application for Transfer of
Certificates Nos. 454-W and 388-S in Lake County from
Water Oak Utilities, Inc. to Sun Communities Finance
Limited Partnership.

Dear Ms. Tomlinson:

This letter contains the responses to the deficiency letter
requesting additional information regarding the Application for
Transfer of Certificates Nos. 454-W and 388-S.

The responses follow the format and numbering system used in
your letter.

1. Contract for Sale - Other than as reflected in the
Purchase and Sale Agreement (Exhibit E to the Transfer
Application), we do not have a list and dollar amount of the
assets purchased. The assets purchased included land,
improvements to the land, and personal property. A list of the
personal property is set forth in Exhibit "B" to the Purchase and
Sale Agreement.

DOCUMENT NUMBER-DATE

11836 NOV-596

FPSC-RECORDS/REPORTING

Ms. Christine C. Tomlinson
November 5, 1996
Page 2

2. Notice of Actual Application - The three affidavits, and accompanying documents, were filed with the FPSC on February 13, 1996 as Exhibits L, M and N to the Application for Transfer of Water and Sewer Certificates Nos. 454-W and 388-S.

3. Certificates - We have been unable to locate the utility's original certificates.

Additional Information

1. The address listed under Part I, item G, is the address for both the General Partner and the Limited Partner.

2. We do not intend to request an acquisition adjustment.

3. We have been unable to obtain a copy of the Federal Income Tax Returns for 1993.

4. The contracts and bills for water and sewer service currently reflect the name Water Oak Utility Company, Inc. Under the Purchase and Sale Agreement (Exhibit E to the Transfer Application), Sun Communities has the right to use the name Water Oak Utility Co., Inc. Therefore, Sun Communities has continued to use contracts and bills showing Water Oak Utility Company, Inc.

If you have any questions, or need additional information, please call me.

Sincerely,



José A. Diez-Arguelles

JAD/sb