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March 20, 2001

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Betty Easley Building, Room 110
Tallahassee, FL 32399-0850

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01 MAR 20 PM 2:28
RECORDS AND
REPORTING
VIA HAND DELIVERY

Re: Docket No. 991889-WS
Application for transfer of Certificate Nos. 525-W and 454-S in Highlands
County from Crystal Lake Club to CWS Communities, LP. d/b/a Crystal Lake
Club.

Dear Ms. Bayo:

Enclosed for filing in the above referenced docket is an original and two (2) copies of a
letter to Stephanie Clapp regarding maintenance of the utility's books and records in-state.

Please acknowledge receipt of the foregoing by stamping the enclosed extra copy of this
letter and returning same to my attention.

Sincerely,

RUDEN, McCLOSKEY, SMITH,
SCHUSTER & RUSSELL, P.A.

Kathryn G.W. Cowdery
Kathryn G.W. Cowdery
Attorney

RECEIVED & FILED
Blanca S. Bayo
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- OTH _____

_____ KGC/Adv
_____ Enclosures

cc: Stephanie Clapp (via hand delivery)
w/enclosure

DOCUMENT NUMBER-DATE

03511 MAR 20 01

TAL:33420:1

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March 20, 2001

Stephanie Clapp
Division of Regulatory Oversight
2540 Shumard Oak Boulevard
Tallahassee, FL 32399- 0850

Re: PSC Docket No. 991889-WS, Application for transfer of Certificate No. 525-Wand
454-S in Highlands County from Crystal Lake Club to CWS Communities LP. d/b/a
Crystal Lake Club.

Dear Ms. Clapp:

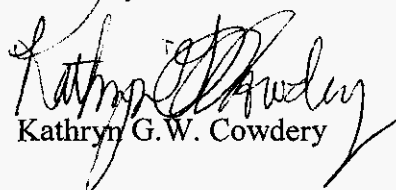
This letter addresses the following requirement which was specified in the commission's Order Approving Transfer, Requiring Accounts and Records to be Maintained in Conformance with the NARUC Uniform System of Accounts and Notice of Proposed Agency Action Order Establishing Rate Base for Purposes of the Transfer, No. PSC-01-0428-PAA-WS, issued on February 22, 2001, in the above docket:

“ORDERED that CWS Communities LP d/b/a Crystal Lake Club shall maintain the utility's books and records in-state or request the requisite authorization from the Commission by March 31, 2001, with its 2000 annual report, to continue to maintain its books and records out-of-state.”

With regard to this language, it has been determined that the Utility shall maintain its books and records in-state. Although the actual accounting is done in CWS's El Paso, Texas accounting headquarters, all original invoices are kept in Florida, and hard copies of all books and records will be sent on a monthly basis to the utility in Florida. These books and records are also accessible by computer in Florida, with assistance from Texas accounting personnel. The books and records will be maintained in an orderly manner at the park office such that PSC auditors may access the information as needed.

Please let me know if you have any questions.

Sincerely,


Kathryn G.W. Cowdery