

STATE OF FLORIDA

ORIGINAL

COMMISSIONERS:
LILA A. JABER, CHAIRMAN
J. TERRY DEASON
BRAULIO L. BAEZ
MICHAEL A. PALECKI
RUDOLPH "RUDY" BRADLEY



DIVISION OF AUDITING & SAFETY
DANIEL M. HOPPE, DIRECTOR
(850) 413-6480

Public Service Commission

July 30, 2002

Sandra Danforth, Community Director,
CWS Communities, L.P. (Haselton Village)
14 Coral Street
Eustis, FL 32726-6710

Re: **Docket No.:** 020560-WS; **Company Name:** CWS Communities, L.P. (Haselton Village); **Audit Purpose:** Staff Assisted Rate Case ; **Audit Control No.:** 02-211-2-1'

Dear Ms. Danforth:

The Florida Public Service Commission will conduct a staff assisted rate case audit, in accordance with Commission audit procedures. Access will be requested to documents and records of the utility and, if necessary, supporting records for affiliate company transactions that affect regulated operations. Staff auditors may also request to review the utility's external audit working papers for the most recent independent audit. Jim McPherson, the Tampa district office supervisor, will coordinate this audit. Mr. McPherson can be reached at (813) 356-1444. Questions regarding the audit or audit staff should be directed to the district supervisor or myself. My phone number is (850) 413-6487.

The Audit Access to Records rule for each industry states:

In those instances where the utility disagrees with the auditor's assessment of a reasonable response time to the audit request, the utility shall first attempt to discuss the disagreement with the auditor and reach an acceptable revised date. If agreement cannot be reached, the utility shall discuss the issue with successive levels of supervisors at the Commission until an agreement is reached.

- AUS _____
- CAF _____
- CMF _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- SEC I
- OTH _____

DOCUMENT NUMBER - DATE

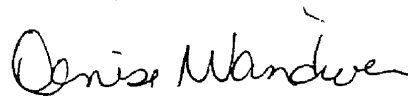
08073 AUG-1 2002

FPSC-COMMISSION CLERK

Sandra Danforth
Page 2
July 30, 2002

A formal report is expected to be issued to internal Commission use on September 20, 2002. A copy of the final report will be mailed to the company liaison listed in the Commission Mailing Directory.

Sincerely,



Denise N. Vandiver, Chief
Bureau of Auditing

DNV/jcp

cc: Division of Auditing and Safety (Tampa District Supervisor, File Folder)
Division of the Commission Clerk and Administrative Services
General Counsel
Office of Public Counsel

Ron Morris, FL Divisional President
CWS Communities LP
8805 Crown Boulevard
Tampa, FL 33615

Ms. Judy Lounsberry
CWS Communities, LP
8805 Crown Boulevard
Tampa, FL 33615

Sid Swale
Tattersall & Tattersall (Accountants)
333 N. Ferncreek Avenue
Orlando, FL 32803