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Public Service Commission

December 13, 2006

Gerald D. Ross, Manager
Mink Associates II, LLC d/b/a
Crystal Lake Club Utilities
533 East Crystal Lake Drive
Avon Park, FL 33825-9739

Re: Docket No: 060747-WS Company Name: Mink Associates II, LLC d/b/a Crystal
Lake Club Utilities; Audit Purpose: Staff Assisted Rate Case
Company Code: WS893 Audit Control No: 06-347-2-1

Dear Mr. Ross:

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. Mr. Joseph W. Rohrbacher, the Tampa district office supervisor, will coordinate this audit. Mr. Rohrbacher 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.

CMP _____
COM _____ The Audit Access to Records rule for each industry states:

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

SGA _____
SEC 1

DTH _____
PSC Website: <http://www.floridapsc.com>

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Internet E-mail: contact@psc.state.fl.us

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A formal report is expected to be issued for internal Commission use on February 12, 2007. 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/sbj

cc: Division of Regulatory Compliance & Consumer Assistance
(All District Offices, File Folder).
Division of the Commission Clerk and Administrative Services
General Counsel
Office of the Public Counsel

Kathryn G. W. Cowdery
Ruden Law Firm
215 S. Monroe St., #815
Tallahassee, FL 32301-1859