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June 19, 2009

Via Electronic Filing

Ann Cole
Agency Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: CWS Communities LP – Revised Annual Report for 2008

Dear Ms Cole:

Please find attached three copies of the revised page F-3 to be incorporated into the Annual Report for CWS Communities LP as requested by Kathy Kaproth. Please feel free to contact me if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Mary F. Smallwood".

Mary F. Smallwood

MFS/

cc: Kathy Kaproth
Gary Morse

RM:6556005:1

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

BOCA RATON • CARACAS • FT. LAUDERDALE • MIAMI • NAPLES • ORLANDO • PORT ST. LUCIE • SARASOTA • ST. PETERSBURG • TALLAHASSEE • TAMPA • WEST PALM BEACH

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 21,960	\$ 0	\$ _____	\$ 21,960
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other Imputed on Remaining Life Time Leases		1,731	0	_____	1,731
Total Gross Revenue _____		\$ 23,691	\$ 0	\$ _____	\$ 23,691
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 25,136	\$ 0	\$ _____	\$ 25,136
Depreciation Expense _____	F-5	7,068	0	_____	7,068
CIAC Amortization Expense _____	F-8	(1,347)	0	_____	(1,347)
Taxes Other Than Income _____	F-7	2,150	0	_____	2,150
Income Taxes _____	F-7	0	0	_____	0
Total Operating Expense		\$ 33,007	0	_____	\$ 33,007
Net Operating Income (Loss)		\$ (9,316)	\$ 0	\$ _____	\$ (9,316)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ (9,316)	\$ 0	\$ _____	\$ (9,316)