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Public Service Commission

March 17, 2010

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10 MAR 17 PM 3:26
COMMISSION
CLERK

Mary F. Smallwood, Esquire
Ruden McClosky LLP
215 South Monroe St., Ste 815
Tallahassee, FL 32301

Re: Completion and documentation of adjustment of primary accounts to conform with NARUC USOA as required by Order No. PSC-09-0587-PAA-WU, issued August 31, 2009, in Docket No. 080715-WU, Application for staff-assisted rate case in Lake County by CWS Communities LP

Dear Ms. Smallwood:

Pursuant to Order No. PSC-09-0857-PAA-WU, issued on August 31, 2009, and consummated by Order No. PSC-09-0649-CO-WU, issued on September 25, 2009, the utility was required to "provide proof within 90 days of the final order [Consummating Order] issued in this docket that the appropriate adjustments for all the applicable NARUC USOA [National Association of Regulatory Utility Commissioners Uniform System of Accounts] primary accounts" had been made. Because the Consummating Order was issued on September 25, 2009, such proof should have been submitted by no later than December 24, 2009.

Despite repeated calls by staff, the utility has failed to provide the required documentation. Please have the utility **provide the required documentation concerning appropriate adjustments to the primary accounts by March 31, 2010**. If the utility fails to provide the required information by that date, staff will proceed with a show cause recommendation pursuant to Section 367.161, Florida Statutes (F.S.). Pursuant to paragraph 367.161(2), F.S., if a utility "is found to have refused to comply with, or to have willfully violated, any lawful rule or order of the Commission . . . a penalty for each offense of not more than \$5,000" may be imposed by the Commission." That same paragraph further states: "Each day that such refusal or violation continues constitutes a separate offense." Therefore, the utility faces fines of up to \$5,000 per day for each day it fails to comply with Order No. PSC-09-0587-PAA-WU.

DOCUMENT NUMBER-DATE

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Mary F. Smallwood, Esquire

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Your attention in this matter is greatly appreciated. If you have any questions, please call me at (850) 413-6234, or e-mail me at RJaeger@PSC.State.FL.US.

Sincerely,

A handwritten signature in black ink, appearing to read "Ralph R. Jaeger". The signature is written in a cursive style with a large, stylized initial "R".

Ralph R. Jaeger
Senior Attorney

RRJ:th

cc: Office of Commission Clerk
Division of Economic Regulation (Deason, Bruce, Fletcher, Rieger)
CWS Communities, LP (attn: Mr. Michael Mathisen, 14 Coral St., Eustis, FL 32726-6710)