

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: October 9, 2015
TO: Carlotta Stauffer, Commission Clerk, Office of Commission Clerk
FROM: John E. Villafrate, Senior Attorney, Office of the General Counsel
RE: Docket No. 140188-SU - Application for approval of transfer of Certificate No. 538-S from Zachary Taylor Camping & Lodge, Inc. to Taylor Arcade, Inc. d/b/a Zachary Taylor RV Resort in Okeechobee County.

Please place the attached correspondence in the referenced docket file.

JEV/as
Attachment

From: [Fred Dudley](#)
To: [John Villafrate](#)
Cc: [Steven N. Tsangaris, Esq. \(steve@tsangarislaw.com\)](#); [Ben Simmons](#)
Subject: Taylor Arcade
Date: Friday, October 09, 2015 11:20:31 AM
Attachments: [CCE10092015_0001.pdf](#)

As I indicated in my message to you yesterday, attached is our client's signed Affidavit with recorded deed and HUD-1 Closing State with Exhibit "A" listing the utility deposits at the time of sale and purchase on August 29, 2013.

We are still waiting for the requested financial statements, and, as you can see from the CPAs attached letter, will need an extension on the 2014 Annual Report, probably until the end of this calendar year.

Please review and advise, and if we need to discuss any of these matters personally, let me know a few dates/times that are good for you.

AFFIDAVIT OF SALE

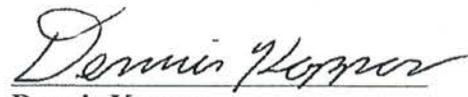
STATE OF FLORIDA

COUNTY OF PINELLAS

BEFORE ME, a notary public duly authorized to administer oaths and take acknowledgements, this date personally appeared **Dennis Kappas**, who is either personally known to me, or who produced the following form of identification: _____ (if not personally known), and who begin being first duly sworn by me, deposes and says:

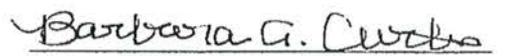
1. I am the president of **Taylor Arcade, Inc.**, a Florida corporation (herein "TA").
2. That on or about the 29th day of August 2013, TA purchased the **Zachary Taylor RV Park** in Okeechobee, Florida (the park"), according to a copy of the recorded Special Warranty Deed attached.
3. A true and complete copy of the HUD 1 Closing Statement, for the purchase of the park is also attached, with a copy of Exhibit "A" reflecting the amount of all utility deposits transfer with the sale by customer names.
4. There was no compensation paid or promised to the seller for the purchase of the park, other than that as shown on this attached Closing Statement.
5. This affidavit is given to the **Florida Public Service Commission** ("PSC") in support of TA's pending application for transfer of Certificate of Authorization **538-S**, with the intent that the PSC commissioners and staff members rely on the information set forth herein in partial response to that certain deficiency letter dated June 15, 2015 with regard to **Docket No. 140188-SU**.

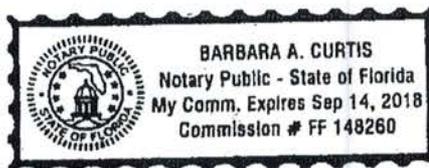
Dated the 7th day of October 2015.


Dennis Kappas

Sworn to and subscribed before me on the date stated above.

My Commission Expires:


Notary Public, State of Florida
Print Name: Barbara A. Curtis



18.50
14,350.00
4 of 6
\$ 14,368.50

FILE NUM 2013009123
OR BK 735 PG 1769
SHARON ROBERTSON, CLERK OF CIRCUIT COURT
OKEECHOBEE COUNTY, FLORIDA
RECORDED 09/06/2013 01:22:12 PM
AMT \$2,050,000.00
RECORDING FEES \$18.50
DEED DOC \$14,350.00
RECORDED BY M Pinon
Pgs 1769 - 1770; (2 Pgs)

After Recording Return To:
Cynthia Dugan
Pasadena Title Company, LLC
1135 Pasadena Avenue South #107
St Petersburg, FL 33707

This Instrument Prepared by:
Cynthia Dugan
Pasadena Title Company, LLC
1135 Pasadena Avenue South #107
St Petersburg, FL 33707
as a necessary incident to the fulfillment of conditions
contained in a title insurance commitment issued by it.

Property Appraisers Parcel I.D. (Folio) Number(s):
1-35-37-35-0A00-00001-0000
File No.: 201300749

SPECIAL WARRANTY DEED
(Corporation)

This Special Warranty Deed, made the 29th day of August, 2013, by and between ZACHARY TAYLOR CAMPING & LODGE INC, a corporation existing under the laws of Florida, and having its place of business at 2995 US Hwy 441 SE, Okeechobee FL 34974, hereinafter after called the grantor, to TAYLOR ARCADE INC, a Florida Corporation, whose post office address is: 491 Riverside Dr, Tarpon Springs FL 34689, hereinafter called the grantee,

WITNESSETH: That said grantor, for and in consideration of the sum of \$2,050,000.00 Dollars and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Okeechobee County, Florida, to wit:

SEE EXHIBIT A ATTACHED HERETO

The property is not the homestead of the Grantor(s).
TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining

To Have and to Hold, the same in fee simple forever

GRANTOR'S WILL WARRANT and forever defend the right and title to the above-described real property unto the Grantees against the claims of all person, claiming by, through or under Grantor's, but not otherwise. (Wherever used herein the terms "grantor" and "grantee" included all the parties to this instrument, and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporation.)

IN WITNESS WHEREOF, Grantor has caused these presents to be executed in its name, and its corporate seal to be hereunto affixed, by its proper officers thereunto duly authorized, the day and year first above written.

SIGNED IN THE PRESENCE OF THE FOLLOWING WITNESSES
TWO SEPARATE DISINTERESTED WITNESSES REQUIRED

Witness Signature: Rachel L. Ragsdale ZACHARY TAYLOR CAMPING & LODGE INC
Printed Name: RACHEL L. RAGSDALE

Witness Signature: Christopher R. Freed
Printed Name: ROBERT F. GAGNON Christopher R Freed
President

State of Florida
County of Okeechobee

The foregoing instrument was acknowledged before me this 28 day of August, 2013 by Christopher R Freed President of Zachary Taylor Camping & Lodge, Inc who is/are personally known to me or has/have produced drivers license as identification.

My Commission Expires: June 20, 2017
Doreen A. Megazzini
Notary Public Signature DOREEN A. MEGAZZINI
Printed Name:
Serial Number FF 029643

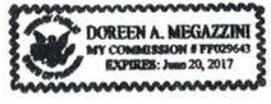


EXHIBIT "A"
LEGAL DESCRIPTION

Real property situate and lying in Okeechobee County, Florida, described as follows:

PARCEL NO: 1

Beginning at the NW Corner of Government Lot 1 of Section 35, Township 37 South, Range 35 East, (said corner being the Hancock Meander Corner) and run thence South along Hancock Meander Line 17.00 chains, thence N 89 degrees 32' E 2.95 chains; thence North 17.00 chains to Section line, being the North boundary of said Section 35; thence S 89 degrees 32' W along Section line 2.95 chains to Hancock Meander Corner and point of beginning.

PARCEL NO: 2

From the NW Corner of Government Lot 1 in Section 35, Township 37 South, Range 35 East, said corner being Hancock Meander Corner on East side of Taylor Creek run South along Meander Line 17.00 chains for a point of beginning; thence N 89 degrees 32' E parallel to the North boundary line of Government Lot 1, a distance of 194.7 feet, thence S 8 degrees 07' E a distance of 383.1 feet to a point on the North right of way line of Old Conner's Highway (now abandoned); thence South 74 degrees 47' West along right of way of Conner's Highway a distance of 152.8 feet to intersection with Hancock Meander Line; thence N 38 degrees 04' W along Meander Line a distance of 163.5 feet to Meander Corner; thence North along said Meander Line a distance of 288.7 feet to the Point of Beginning.

Said land lying in and comprising a part of Government Lot 1 in Section 35, Township 37 South, Range 35 East.

ALSO: All right, title and interest of the Grantor in and to that part of Section 35, Township 37 South, Range 35 East, lying between the above parcels and Taylor Creek.

ALSO: All right, title and interest of the Grantor in and to that certain easement recorded in O.R. Book 2, Page 161 and 162, Public Records of Okeechobee County, Florida.

PARCEL NO: 3

Lots 1 to 12 inclusive, MOUTH OF TAYLOR, according to the Plat thereof recorded in Plat Book 3, Page 17, Public Records of Okeechobee County, Florida.

ALSO: All right, title and interest of the Grantor in and to that part of Section 26, Township 37 South, Range 35 East, lying East of Taylor Creek, South of Mosquito Creek and West of East Waterway, less and except any portion described as "Common Park", all according to the plat of MOUTH OF TAYLOR, recorded in Plat Book 3, Page 17, Public Records of Okeechobee County, Florida.



A. Settlement Statement (HUD-1)

B. Type of Loan

1. FHA 2. RHS 3. Conv. Unins. 6. File Number: 201300749 7. Loan Number: 8. Mortgage Insurance Case Number:
 4. VA 5. Conv. Ins. Other

C. Note: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(POC)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Borrower: OREXCO as Q.I. for TAYLOR ARCADE INC

E. Name & Address of Seller: ZACHARY TAYLOR CAMPING & LODGE INC

F. Name & Address of Lender: Jefferson Bank of Florida, 3711 Tampa Road, Oldsmar, FL 34677

G. Property Location: Property Address
2995 Highway 441 SE Okeechobee, Florida 34974-6839

PIN
1-35-37-35-0A00-00001-0000
1-35-37-35-0010-00000-0010
1-26-37-35-0A00-00004-C000

H. Settlement Agent: Pasadena Title Company, LLC, 1135 Pasadena Avenue South #107, St Petersburg, FL 33707, (727) 345-6557
 Place of Settlement: 1135 Pasadena Avenue South #107, St Petersburg, FL 33707

I. Settlement Date: 8/29/2013 Proration Date: 8/29/2013 Disbursement Date: 8/29/2013

J. Summary of Borrower's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Borrower		400. Gross Amount Due to Seller	
101. Contract sales price	\$2,050,000.00	401. Contract sales price	\$2,050,000.00
102. Personal property		402. Personal property	
103. Settlement charges to borrower (line 1400)	\$22,989.50	403.	
104.		404.	
105.		405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes		406. City/town taxes	
107. County taxes		407. County taxes	
108. Assessments		408. Assessments	
109. 2014 Advertising (Good Sam, Trailer Life & Woodalls)	\$2,181.60	409. 2014 Advertising (Good Sam, Trailer Life & Woodalls)	\$2,181.60
110. Prepaid Pool Maintenance (Sept 2013-Feb 2014)	\$2,062.50	410. Prepaid Pool Maintenance (Sept 2013-Feb 2014)	\$2,062.50
111. Accounts Receivable		411. Accounts Receivable	
112.		412.	
120. Gross Amount Due from Borrower	\$2,077,233.60	420. Gross Amount Due to Seller	\$2,054,244.10
200. Amounts Paid by or in Behalf of Borrower		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money	\$50,000.00	501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)	\$1,450,000.00	502. Settlement charges to seller (line 1400)	\$117,206.50
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan to Bank of America	\$979,655.07
205.		505. Payoff of second mortgage loan	
206. 1031 proceeds from OREXCO	\$548,883.99	506.	
207.		507.	
208. Owners Title Insurance Policy	\$7,700.00	508. Owners Title Insurance Policy	\$7,700.00
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes		510. City/town taxes	
211. County taxes 1/1/2013 to 8/29/2013	\$16,187.79	511. County taxes 1/1/2013 to 8/29/2013	\$16,187.79
212. Assessments		512. Assessments	
213.		513. Transfer of Deposits/Prepays Exhibit A	\$39,011.26
214.		514. Transfer of Transient Deposits Exhibit B	\$8,010.40
215.		515. Proration of Docks/Storage Exhibit C (3 days) 8/29/2	\$1,043.51
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Borrower	\$2,072,771.78	520. Total Reduction Amount Due Seller	\$1,168,814.53
300. Cash at Settlement from/to Borrower		600. Cash at Settlement to/from Seller	
301. Gross amount due from borrower (line 120)	\$2,077,233.60	601. Gross amount due to seller (line 420)	\$2,054,244.10
302. Less amounts paid by/for borrower (line 220)	(\$2,072,771.78)	602. Less reductions in amount due seller (line 520)	(\$1,168,814.53)
303. Cash <input checked="" type="checkbox"/> From <input type="checkbox"/> To Borrower	\$4,461.82	603. Cash <input checked="" type="checkbox"/> To <input type="checkbox"/> From Seller	\$885,429.57

The Public Reporting Burden for this collection of information is estimated at 35 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured; this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

Deposits and Repairs

EXHIBIT "A"

Lease	SITE #	Rate	Last Month Deposit	Utility Deposit	Start	End	Dock #	Dock Fee	Trailer Storage Fee	Payment
Arnett, Rita	20	\$130.00		\$100.00			12B	\$87.50		
Arnett, Rita				\$0.00						
Barkley, Bernard/Milby's	22	\$130.00		\$100.00						\$592.14
Barwell, Harry & Marie	164	\$130.00		\$0.00						
Barwell, Harry & Marie	226	\$130.00		\$0.00						
Becker, Irvin & Roberta	228	\$130.00		\$0.00						
Becker, Irvin & Roberta	229	\$130.00		\$0.00						
Becker, Irvin & Roberta	231	\$130.00		\$0.00						
Bilven, Ed & Sandy	235	\$130.00		\$0.00						
Bryant, Barbara	179	\$130.00		\$100.00						
Burneister, Dale & Judith	134	\$130.00		\$100.00			33A	\$87.50	\$150.00	\$292.50
Burneister, Dale & Judith	136	\$130.00		\$0.00			33B	\$87.50		\$292.50
Burneister, Dale & Judith	198	\$130.00		\$0.00			51A	\$87.50		
Carlisle, Mary	198	\$130.00		\$0.00						
Cielhero, Ted	19	\$130.00		\$100.00						
Clifford, Steve & Christine	126	\$130.00		\$0.00			39A&B	\$0.00	\$0.00	
Coburn, Lou	239	\$130.00		\$0.00						
Cucchi, Joe & Shirley	38	\$130.00		\$100.00						
Daleman, Rimmon	12	\$130.00		\$100.00						
Dewey, Ron & Rita	78	\$130.00		\$100.00			36B	\$87.50		
Dier, Allan & Deborah	98	\$130.00		\$100.00			49B	\$87.50	\$285.00	
Dinger, Beverly	11	\$130.00		\$100.00						
Dyer, Rosemary & David	210	\$130.00		\$100.00						
Erdman, Rick & Cheryl	196	\$130.00		\$0.00						
Ehardt, Peter & Joe	184	\$130.00		\$100.00					\$235.00	
Fleck, Ron & Toby	132	\$130.00		\$100.00			36A	\$87.50		
Freed, Christopher	148	\$130.00		\$0.00			25A&B		\$0.00	\$50.00
Gagnon, Robert	173	\$130.00		\$100.00						
Gilson, Gary & Barbara	233	\$130.00		\$0.00						
Gronfors, David & Dianne	14	\$130.00		\$0.00						
Hall, Norm & Sue	183	\$130.00		\$0.00						
Hall, Ruby	40	\$130.00		\$100.00			51B	\$87.50	\$285.00	
Heitner, Ron & Annette	135	\$130.00		\$100.00						
Higgins, Allen	100	\$130.00		\$0.00						
Higgins, Gail	244	\$130.00		\$0.00						
Kochakian, Steve	16	\$130.00		\$0.00						\$326.61
Lass, Dick & Carol	110/112	\$130.00		\$0.00			48A	\$87.50		\$685.00
LeFloux, Normand	223	\$130.00		\$0.00			30B	\$87.50	\$150.00	
Leptien, John & Joyce	195	\$130.00		\$100.00						
Liskey, Dave & Ada	54	\$130.00		\$100.00					\$150.00	
Lynes, Russell & Jennifer	120	\$130.00		\$100.00						
Mahoney, Janet/Chambers, Larry	151	\$130.00		\$100.00			34A	\$87.50		
Marchant, Steven	250	\$130.00		\$0.00			3A	\$87.50	\$285.00	\$1,043.50
Marszalek, Walter & Judy	248	\$130.00		\$0.00						
Martin, Gene & Roberta	202	\$130.00		\$100.00			28B&29A	\$175.00	\$435.00	\$193.20
McCullough, Kerry & Sandra	86	\$130.00		\$100.00			50B	\$87.50	\$150.00	\$100.00
Merrill, Ralph & Marlene	131	\$130.00		\$0.00			4A	\$87.50		\$735.00
Migliorini, Ron & Marlene	254	\$130.00		\$0.00			26A	\$87.50		\$420.00
Milby, Douglas & Sandra	238	\$130.00		\$100.00			50A	\$87.50		\$700.00
Petrie, Dale	108	\$130.00		\$0.00						
Skinner, Margie	208	\$130.00		\$100.00						
Slout, Lloyd & Sue	242	\$130.00		\$0.00						
Talley, Joe & Judy	4	\$130.00		\$100.00			4B	\$87.50		
Trapp, Robert & Virginia	175	\$130.00		\$100.00						
Walker, Charles	237	\$130.00		\$0.00						
Wartling/Huffman, Steve & Kim	48	\$130.00		\$100.00			3B	\$87.50		
Wheeler, Scott & Billie	150/152	\$130.00		\$100.00			24A&B	\$175.00	\$720.00	
Wilson, Phyllis	194	\$130.00		\$100.00						
Wilson, Jerry & Sharon	197	\$130.00		\$0.00			20B	\$87.50	\$285.00	\$585.00
Albritton, Cecil	7	\$340.00	\$340.00	\$100.00	4/1/2013	3/31/2014				

Belliveau, Carol	225	\$275.00	\$225.00	\$0.00	3/31/2013	3/31/2014				
Bradford, Medge	8	\$340.00	\$247.00	\$100.00	4/1/2013	3/31/2014				
Bradford, Russell	114	\$340.00	\$308.00	\$100.00	9/1/2013	8/31/2014				
Cain, David	21	\$340.00	\$340.00	\$100.00	5/18/2013	5/17/2014				
Cessa, Shirley	161	\$323.00	\$230.00	\$100.00	10/26/2012	10/25/2013				
Cora, Keith	236	\$170.00	\$340.00	\$100.00	2/1/2013	1/31/2014				
Crosson, Steve & Tyner Barbara	10	\$340.00	\$280.00	\$100.00	7/1/2013	6/30/2014				
Davis, Peggy	120	\$390.00	\$390.00	\$100.00	6/2/2013	6/1/2014				\$3,510.00
Dorris, Sharon	6	\$340.00	\$210.00	\$100.00	5/1/2013	4/30/2014	5B	\$175.00		\$435.00
Dozack, Andy & Bonnie	2	\$275.00	\$215.00	\$100.00	2/5/2013	2/4/2014				
Fels, Dustin	165	\$340.00	\$340.00	\$100.00	7/1/2013	6/30/2014				
Fels, Michael	214	\$340.00	\$144.28	\$100.00	12/1/2012	11/30/2013				
Feters, Doretha & Donald	52	\$275.00	\$215.00	\$100.00	8/5/2013	8/4/2014				
Green, Albert	116	\$440.00	\$440.00	\$100.00	1/1/2013	10/31/2014				
Hall, Jason & Catherine	189	\$290.00	\$290.00	\$100.00	9/1/2012	8/31/2013				
Hammond, Catherine & Claire	18	\$375.00	\$315.00	\$100.00	4/1/2013	3/31/2014	53A	\$175.00		\$750.00
Hays, Jim	102	\$440.00	\$308.00	\$100.00	8/1/2013	7/31/2014				
Huth, Bernie & Sherie	234	\$275.00	\$240.00	\$100.00	5/5/2013	5/4/2014				
Jackson, Dave & Pam	243	\$290.00	\$290.00	\$0.00	10/9/2012	10/8/2013				
Janidlo, Jerry/Kirchhoff, Marie	206	\$340.00	\$207.00	\$100.00	2/8/2013	2/7/2014				\$359.13
Kaiser, Jimmy & Ruthie	9	\$275.00	\$240.00	\$100.00	11/19/2012	11/18/2013	7A	\$175.00		\$150.00
Keim, Edward	56	\$275.00	\$100.00	\$100.00	11/10/2012	11/9/2013	6B	\$175.00		
Kerin, Angela	154	\$275.00	\$240.00	\$100.00	11/1/2012	10/31/2013				
Kinnth, Richard	28	\$440.00	\$440.00	\$100.00	10/17/2012	10/16/2013				
LeDuc, Sylvio	94	\$275.00	\$240.00	\$100.00	1/12/2013	1/11/2014				
Lindsey, Chester	216	\$290.00	\$290.00	\$100.00	3/1/2013	2/28/2014				\$150.00
Lindsey, Barbara	94	\$275.00	\$275.00	\$100.00	1/1/2013	12/31/2013				
Lopes, James T & Edith P	205	\$340.00	\$265.00	\$0.00	5/9/2013	5/8/2014				
Martin, Gordon & Cheryl	157	\$340.00	\$340.00	\$100.00	6/12/2013	6/11/2014				
McClinton, Bill	50	\$40.00	\$308.00	\$100.00	3/3/2013	3/2/2014				
McCollum, Sidney	32	\$390.00	\$390.00	\$100.00	12/1/2012	12/16/2013	17B	\$175.00		
McLough/Divacero, Catherine/Sheila	57	\$340.00	\$440.00	\$100.00	6/1/2013	5/31/2014				
McManama, Cleus	170	\$275.00	\$290.00	\$0.00	4/1/2013	3/31/2014				
McQuiston, Keith & Patsy	138	\$440.00	\$440.00	\$100.00	5/25/2013	5/24/2014				
Mertle, Charles	15	\$340.00	\$340.00	\$100.00	11/28/2012	11/27/2013				
Mezzel, Charles	220	\$323.00	\$250.00	\$100.00	10/8/2012	10/7/2013				
Moore, Mary Ellen	24	\$440.00	\$307.00	\$100.00	5/28/2013	5/27/2014				
Moser, Mark	133	\$340.00	\$340.00	\$100.00	11/10/2012	11/9/2013				
Mumford, Paul	29	\$275.00	\$0.00	\$100.00	3/1/2013	3/10/2014				
Parigo, Bob & Lori	241	\$340.00	\$340.00	\$100.00	7/1/2013	6/30/2014				
Parish, Jack & Gloria	222	\$275.00	\$290.00	\$100.00	8/13/2013	8/12/2014				
Parris, Fred & Patsy	177	\$275.00	\$340.00	\$100.00	11/8/2012	11/7/2013				
Reese, Samuel & Joanne	159	\$275.00	\$225.00	\$100.00	5/1/2013	4/30/2014				
Riegler, Wayne & Linda	30	\$390.00	\$390.00	\$100.00	11/1/2012	10/31/2013				
Rowland, Carl & Pat	176	\$340.00	\$290.00	\$100.00	10/1/2012	9/30/2013				\$150.00
Rowland, Judith (Wolby)	47	\$340.00	\$285.00	\$100.00	11/3/2012	11/2/2013				
Schmidt, Al & Lois	147	\$275.00	\$225.00	\$100.00	12/1/2012	11/30/2013				
Skinner, Leon & Marcia	39	\$290.00	\$290.00	\$100.00	10/22/2012	10/21/2013				
Smith, Harold	122	\$390.00	\$390.00	\$100.00	9/18/2013	9/17/2014				\$1,950.00
Stephens, Ken & Bobbie	84	\$275.00	\$0.00	\$100.00	5/1/2013	4/30/2014	32A	\$175.00		\$150.00
Stewart, Pat & Gerald	149	\$275.00	\$210.00	\$100.00	6/14/2013	6/13/2014				
Sturgeon, Steve & Heidi	215	\$275.00	\$200.00	\$0.00	6/1/2013	5/31/2014	21B	\$175.00		\$285.00
Svensen, Henry "Jim"	172	\$290.00	\$290.00	\$100.00	11/8/2012	11/7/2013				
Thompson, William & Ann	96	\$290.00	\$290.00	\$100.00	1/2/2013	1/1/2014				\$410.40
Vanroy, Lee & Nancy	128	\$375.00	\$325.00	\$100.00	4/1/2013	3/31/2014				
Weaver, Don & Ethel-Mae	61	\$275.00	\$215.00	\$100.00	5/2/2013	5/1/2014				
Williams, Bobby & Natusha	246	\$360.00	\$247.00	\$0.00	8/5/2013	8/4/2014				
Wilson, Rip/Kay, Gigei	141	\$375.00	\$340.00	\$100.00	3/1/2013	2/28/2014	27A	\$175.00		
Wood, Peter	168	\$275.00	\$275.00	\$100.00	11/15/2013	11/14/2014				

Wright, Gerald & Barbara (Bobbi)	104	\$375.00	\$245.00	\$100.00	3/21/2013	3/20/2014	\$2B	\$175.00	\$150.00	\$13,344.98
			\$17,166.28	\$8,500.00				\$3,587.50	\$4,500.00	



October 8, 2015

Mr. Fred R. Dudley, Partner
Board Certified Construction Lawyer
Dudley, Sellers & Healy, P.L.
SunTrust Financial Center, Suite 301
3522 Thomasville Road
Tallahassee, Florida 32308

Re: 2014 Annual Report
Additional extension request

Dear Mr. Dudley:

Your client has retained CJN&W CPAs to prepare the 2014 Annual Report for Taylor Arcade, Inc. d/b/a Zachary Taylor RV Resort. The Florida PSC has previously granted our client three extensions; the last extension ends October 15, 2015. It is our understanding that your firm has been retained to coordinate certificate transfer process for our mutual client. This transfer process has been an ongoing task since our services were retained. The outcome of the certificate transfer will affect the 2014 Annual Report and will most likely require revisions for the previously filed 2013 Annual Report.

From my understanding, another extension will need filed with the PSC to provide adequate time for the completion of the certificate transfer and provide my firm time to furnish accurate and complete information for the 2013 and 2014 Annual Reports. With your current work with the PSC on the certificate transfer, I think an extension coming from your firm on behalf of the client will be more meaningful.

Thank you for your consideration in this matter. Both Ben Simmons and I will both be happy to help as needed with requesting these extensions. Ben can be reached at 740-653-6900, bsimmons@jonescoonline.com and I can be reached at 727-791-4020 or by my e-mail address tdesantis@cnw.net.

Very truly yours,

A handwritten signature in black ink that reads 'Anthony DeSantis'. The signature is written in a cursive style and is positioned above the typed name.

Anthony Q. De Santis
CJN&W CPAs

cc: Theo Kappas, Zachary Taylor RV Resort