

**TRAILER ESTATES PARK & RECREATION DISTRICT
P.O. BOX 6298
BRADENTON, FLORIDA 34281-6298
Phone: 941-756-7177 Fax: 941-755-2937**

May 19, 2006

Mary Lou Smith
6309 Port Avenue East
Lansing, MI 48823

Re: Trailer Estates Park & Recreation District
Letter dated April 17, 2006

Dear Ms. Smith:

We have received your letter of April 17, 2006 and believe that Trailer Estates is acting within its powers and authority in assessing fees for the use of the facilities mentioned in your correspondence. Should you have any legal questions, we would suggest you speak with your attorney regarding these matters.

With respect to your request for documents, please advise a date and time that you would care to inspect the public records of Trailer Estates Park & Recreation District, and we will make such records available for inspection.

Sincerely,



Mary Lou McNulty - Chairman
Board of Trustees

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be easily accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling any discrepancies or errors that may arise. It is important to identify the cause of the error and to take appropriate steps to correct it. This may involve reviewing the original documents and consulting with the relevant staff members.

3. The third part of the document describes the process for reconciling the accounts. This involves comparing the internal records with the external statements and ensuring that they agree. Any differences should be investigated and explained.

4. The fourth part of the document discusses the importance of regular reviews and audits. This helps to ensure that the financial statements are accurate and that the company is complying with all relevant regulations.

5. The final part of the document provides a summary of the key points and offers some advice on how to improve the financial reporting process. It is important to stay up-to-date with the latest developments in accounting and to seek professional advice if needed.