

ORIGINAL



0000031649

COMMISSIONERS
JEFF HATCH-MILLER - Chairman
WILLIAM A. MUNDELL
MARC SPITZER
MIKE GLEASON
KRISTIN K. MAYES



1300 West Washington, Third Floor
Phoenix, AZ 85007
TELEPHONE: (602) 542-4242
FAX: (602) 594-7470
E-MAIL: securitiesdiv@azcc.gov

06

BRIAN C. McNEIL
EXECUTIVE DIRECTOR

ARIZONA CORPORATION COMMISSION

October 6, 2005

Via Facsimile

Paul J. Roshka, Jr., Esq.
Roshka, DeWulf and Patten, PLC
One Arizona Center
400 East Van Buren Street, Suite 800
Phoenix, Arizona 85004

Joel Held, Esq.
Baker & McKenzie, LLP
2300 Trammell Crow Center
2001 Ross Avenue
Dallas, TX 75201

RECEIVED
2005 OCT -6 1 P 4: 17
AZ CORP COMMISSION
DOCUMENT CONTROL

Re: In the matter of Yucatan Resorts, et al., (Docket No. S-03539A-03-0000)

Dear Gentlemen:

In accordance with statements made during the recent hearing session, the ACCESS databases compiled by Marcia Taplin and Kelly Slazyk during the course of their accounting analyses are now available for pick-up. At this time we are also providing documents that were agreed to be produced during the deposition of Marcia Taplin on September 12, 2005. These additional documents include the following: Drafts of exhibit S-31, correspondence to securities regulators and financial institutions requesting bank records, bank records received after the last disclosure, drafts of analyses started but not completed by Ms. Taplin, and bank records from two other accounts not formally analyzed by Ms. Taplin.

If you have any questions, please feel free to contact me at (602) 542-0706 or Jamie Palfai at (602) 542-0179.

Sincerely,

Karen Houle, CLA
Legal Assistant

cc: Docket Control (x13)
ALJ Stern (hand delivered)