Holland & Knight

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March 10, 2010

VIA HAND DELIVERY

Ann Cole Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

IDMARIO PH 3:45 D. BRUCE MAY, JR. 850-425-5607 bruce.may@hklaw.com 100 114

Re: Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's Water and Wastewater Systems to Aqua Utilities Florida, Inc. and for Amendment of Certificate No. 441-S and 507-W, in Sumter County

Dear Ms. Cole:

Enclosed on behalf of Aqua Utilities Florida, Inc. ("AUF") are the original and seven (7) copies of AUF's application for approval of transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's water and wastewater systems and for amendment of Certificate No. 441-S and 507-W, in Sumter County. Because this transfer is unique in several respects, AUF provides the following information to fully apprise the Commission of events that led to this filing.

AUF's Prior Request

AUF previously requested approval of this transfer in Docket No. 080517-WS, but later withdrew its request for the reasons stated in its letter dated August 12, 2009. In its letter of withdrawal, AUF advised the Commission that it would proceed to unwind its conditional acquisition and sell the systems back to the prior owner – Horizon Homes.

Efforts to Unwind

After withdrawing its previous request, AUF made repeated and concerted attempts to unwind its conditional acquisition of the utility systems. On September 30, 2009, AUF sent a letter to Horizon Homes stating that it was unwinding the purchase agreement, and would be transferring the assets back and seeking the reimbursement of the purchase price and all capital expenditures that had been made to maintain the systems in good working order. Furthermore, to ensure continued operation of the utility systems, and to comply with the requirements of Chapter 367, Florida Statutes, AUF provided Horizon Homes with a professional service agreement for the licensed operation of the systems. During this same time period, AUF made SSC

ADM _____Atlanta | Bethesda | Boston | Chicago | Fort Lauderdale | Jacksonville | Lakeland | Los Angeles | Miami | New York

OPC | Northern Virginia | Orlando | Portland | San Francisco | Tallahassee | Tampa | Washington, D.C. | West Palm Beach

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the acquisition. None of these efforts have proven successful, and to date AUF has never received a response from the prior owner confirming its agreement to the unwind.

Developer's Disinterest in Continued Operations

The prior owner has not operated, maintained or provided any water or wastewater services to the customers since the initial acquisition agreement was signed on December 13, 2007. Moreover, the prior owner has shown no interest whatsoever in assuming any operation of the utility despite AUF's diligent efforts to transfer the systems back. The prior owner in fact has repeatedly signaled that it will not assume the responsibility of owning or operating the systems. Therefore, faced with the fact that the prior owner has effectively abandoned the systems, and in order to ensure that customers continue to receive water and wastewater service, AUF is requesting again that the Commission approve the acquisition and authorize it to own and operate the systems.

AUF's Proposal

Because of the unique aspects of this transaction, AUF has structured the attached application for approval of the transfer to (1) ensure the continued receipt of quality water and wastewater service to the customers, and, (2) address potential concerns that rigid application of subsection (3)(b) of the Commission's negative acquisition adjustment rule-- Rule 25-30.0371 (the "Rule")-- could result in a possible "windfall." Because subsection (3)(b) of the Rule is in effect today, AUF could request that the subsection be applied in this case. However, AUF is not making that request. Instead, in a good faith attempt to address concerns articulated in the prior docket, AUF is proposing two alternative options. Both options address the consequences of applying the Rule to this unique scenario where the purchase price is significantly below the net book value of the utility systems being acquired.

Option 1. Under Option 1, upon Commission approval of the transfer, AUF proposes to <u>immediately</u> recognize 50% of the negative acquisition amount, which is calculated as the difference between the purchase price and 80% of net book value. In Docket No. 080517-WS, staff calculated the negative acquisition amount to be \$303,260. Thus, AUF would immediately record 50% of that amount (\$151,630) on its books as negative acquisition adjustment for both ratemaking and earnings review purposes. AUF would amortize this amount over the average remaining life of the purchased assets for a period of 24 years. This amortization period is based on the remaining average life of the acquired systems, which is consistent with the amortization treatment prescribed by the Rule for contested negative acquisition adjustments. See Rule 25-30.0371(3)(a), Florida Administrative Code. Moreover, the 24 year amortization period is significantly longer than the 5 year amortization period prescribe by provisions in the Rule relating to uncontested negative acquisition adjustments. Thus, this approach avoids the potential for a "windfall" after 5 years, and results in the customers of the acquired utility (as well as the existing AUF customers) receiving the benefit of the recorded negative acquisition adjustment for the next 24 years.

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Option 2. Under Option 2, upon Commission approval of the transfer, AUF would recognize the total amount of negative acquisition adjustment as calculated in Option 1, *i.e.*, \$303,260. This treatment is consistent with the existing Rule. However, in order to recognize the unique circumstances of this particular purchase, AUF would propose to extend the negative acquisition amortization period from five years to ten years. By extending the amortization period, a greater portion of the negative acquisition amount would be recognized in prospective rates thus further dissuading the utility from coming in for a rate case. (It is important to note that in the prior rulemaking proceedings which culminated in the adoption of the Rule, all of the stakeholders, including OPC, discussed in detail the length of time over which the negative acquisition adjustment should be amortized. In its comments, OPC stated that extending the amortization period to a term of "six to ten years" would be an improvement to the Commission's policy and would provide greater rate stability to customers. See OPC's 2001 Comments, pp. 4-5.) AUF believes that extending the amortization period to more than ten years would take away any incentive for a well-run utility to acquire smaller systems and thus would countermand the fundamental policy upon which the Rule is based. For that reason, AUF is proposing that the amortization period could be extended to ten years for this particular purchase.

AUF believes that both options described above are consistent with the spirit of the existing Rule.

Other Information

In Docket No. 080517-WS, the Commission staff requested additional information regarding the acquisition's potential impact on AUF's existing body of customers. Although that type of information had never before been part of the Commission's transfer approval analysis under Section 367.071(1), Florida Statutes, AUF supplied the requested information on an expedited basis to facilitate staff's request. However, after AUF withdrew its prior application, it discovered that in its haste to develop the requested information, it had significantly understated the number of bills for the acquired utility. AUF has internally corrected its miscalculation and this corrected information shows that the acquisition will not put upward pressure on the bills of existing AUF customers, either under the existing Rule or under Options 1 or 2.

* * *

Also enclosed with this application are: one copy of the territory and system map for water; one copy of the territory and system map for wastewater; the original and two copies of the proposed water and wastewater tariffs; and, AUF's filing fee check in the amount of \$1,500.00.

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Finally, for our records, please acknowledge your receipt of this filing on the enclosed copy of this letter. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP

and. D. Bruce May, Jr.

DBM:kjg Enclosures

cc: Carl Smith Kimberly A. Joyce William T. Rendell

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Aqua Utilities Florida, Inc.'s Application) for Approval of Transfer of Horizon Homes of) Central Florida, Inc. Five Land Group LLC's Water) And Wastewater Systems and Amendment of) Certificates in Sumter County, Florida.)

Docket No.____

Filed: March 10, 2010

AQUA UTILITIES FLORIDA, INC.'S APPLICATION FOR APPROVAL OF TRANSFER OF HORIZON HOMES OF CENTRAL FLORIDA, INC. AND FIVE LAND GROUP LLC's WATER AND WASTEWATER SYSTEMS AND AMENDMENT OF CERTIFICATES <u>IN SUMTER COUNTY, FLORIDA</u>

Aqua Utilities Florida, Inc. ("AUF" or "Buyer"), by and through its undersigned counsel, and pursuant to Sections 367.045(2) and 367.071, Florida Statutes, and Rules 25-30.036(3) and 25-30.037, Florida Administrative Code, hereby files this application for approval of the transfer of the water and wastewater systems of Horizon Homes of Central Florida, Inc. and Five Land Group LLC. ("Jumper Creek Manor" or "Seller") to AUF and for amendment of AUF's water and wastewater certificates of authorization for Sumter County, Florida, to include the Jumper Creek Manor water and wastewater service territory ("Application"). In support of the Application, AUF states:

APPLICANT INFORMATION

1. The name and address of the Buyer for purposes of this Application, and as it appears on Buyer's Commission-issued water and wastewater certificates, are:

Aqua Utilities Florida, Inc. 1100 Thomas Ave. Leesburg, FL 34748 (352) 435 4024 (Telephone) (352) 787 6333 (Faximile)

DOCUMENT NO. DATE

<u> 21650-10 3110 10</u> **EPSC - COMMISSION CLERK**

2. The name and address of Buyer's authorized representatives are:

D. Bruce May, Jr. Florida Bar No. 354473 Holland & Knight, LLP Post Office Drawer 810 Tallahassee, Florida 32302-0810 (850) 224-7000 (Telephone) (850) 224-8832 (Facsimile)

Kimberly A. Joyce, Esq. Aqua America, Inc. 762 West Lancaster Avenue Bryn Mawr, PA 19010 (610) 645-1077 (Telephone) (610) 519-0989 (Facsimile)

3. The Seller's representative for purposes of this Application is:

Dave Schultz VP of Operations Horizon Homes 197 Montgomery Road Altamonte Springs, FL 32714 407.869.1100 ext: 110 407.862.5903 (Fax)

4. AUF has been issued Water and Wastewater Certificates by the Florida Public Service Commission ("Commission") related to its operations in Alachua, Brevard, Highlands, Sumter, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties. AUF has been issued Water Certificate No. 507-W and Wastewater Certificate No. 441-S by the Commission with respect to AUF's provision of utility services in Sumter County, Florida.

 The attached Application includes all of the information required by Rules 25-30.036(3) and 25-30.037, Florida Administrative Code.

A. <u>APPLICATION FOR APPROVAL OF TRANSFER OF JUMPER CREEK</u> <u>MANOR SYSTEMS</u>

I. FINANCIAL AND TECHNICAL INFORMATION

6. AUF is a Florida corporation authorized to do business in Florida as of July 2,
2003. The names and addresses of AUF's corporate officers and directors are listed in Exhibit
"A" to the Application.

7. **Exhibit "B"** to the Application is a statement indicating how this purchase is in the public interest, including a summary of AUF's experience in water and wastewater utility operations, a showing of AUF's financial ability to provide service and a statement that AUF will fulfill the commitments, obligations and representations of Jumper Creek Manor with regard to utility matters.

8. AUF is a wholly-owned subsidiary of Aqua America, Inc. ("Aqua America"). AUF also is an affiliate of Aqua Utilities, Inc. (formerly AquaSource Utility, Inc.), which also is a wholly-owned subsidiary of Aqua America. Aqua Utilities, Inc. owns numerous water and wastewater utilities located in Florida. These utilities are listed in **Exhibit "C"** to the Application.

9. The sale of the Jumper Creek Manor water and wastewater systems to AUF occurred on December 31, 2007. **Exhibit "D"** to the Application is a copy of the Asset Purchase Agreement by and between Jumper Creek Manor and AUF, executed on or about September 27, 2007. Section 367.071(1), Florida Statutes, provides that a utility may sell its land, facilities and certificates prior to Commission determination that the sale is in the public interest, if the sale is made contingent upon Commission approval. Accordingly, Section 7.9 of the Asset Purchase Agreement provides that this sale of Jumper Creek Manor water and wastewater systems is contingent upon Commission approval.

10. The Asset Purchase Agreement includes definitions of the "Water System Assets" and "Waste Water System Assets" purchased by AUF (Section 1.2 of Agreement), the purchase price and terms of payment (Section 1.4 of Agreement), and a provision confirming that AUF is not assuming any liabilities or obligations of Jumper Creek Manor except for the obligation to provide water and wastewater service (Section 1.5 of Agreement). The Agreement does not address: any guaranteed revenue contracts; developer agreements; customer advances; debt of the utility; and leases.

11. **Exhibit "E"** to the Application is a statement regarding the disposition of any outstanding regulatory assessment fees for the Jumper Creek Manor systems.

12. Exhibit "F" to the Application is a statement describing AUF's financing of the sale.

13. **Exhibit "G"** to the Application is a list of any or all entities upon which AUF is relying to provide funding for the sale, and an explanation of the manner and amount of such funding, including financial statements and copies of any financial agreements with AUF.

14. **Exhibit "H"** to the Application sets forth the proposed net book value of the water and wastewater systems transferred to AUF.

15. **Exhibit "I"** to the Application includes a statement addressing the acquisition adjustment alternatives requested by AUF.

16. The books and records of Jumper Creek Manor are available for inspection by the Commission. The name, address, and telephone number of the person who has possession of the books and records of Jumper Creek Manor are as follows:

Carl Smith Aqua Utilities Florida, Inc. 1100 Thomas Ave. Leesburg, FL 34748

(352) 435 4024 (Telephone) (352) 787 6333 (Facsimile)

17. **Exhibit "J"** to the Application is a statement from AUF regarding the federal income tax returns of Jumper Creek Manor.

18. **Exhibit "K"** to the Application is a statement from AUF regarding the condition of each system being acquired and the status of its compliance with applicable standards set by the Florida Department of Environmental Protection.

II. NOTICE OF ACTUAL APPLICATION

19. In accordance with Rule 25-30.030(2), Florida Administrative Code, AUF has obtained from the Commission a list of the names and addresses of the municipalities, the counties, the regional planning counsel, the Office of Public Counsel, the Commission's Director of Commission Clerk and Administrative Services, the appropriate regional office of the Department of Environmental Protection, the appropriate water management districts, and privately-owned water and wastewater utilities that hold a certificate granted by the Commission, and that are located within the county in which the systems proposed to be transferred are located.

20. In accordance with Rule 25-30.030(5), Florida Administrative Code, AUF will provide notice of this Application containing the information required under Rule 25-30.030(4), Florida Administrative Code, by regular mail to the governing body of each county and municipality contained in the list obtained from the Commission as referenced above, as well as the other entities contained in the list obtained from the Commission, within 7 days of filing this Application.

21. Pursuant to Rule 25-30.030(8), Florida Administrative Code, within 15 days of filing this Application, AUF will submit Late-Filed Exhibit "L" to the Application, which will

include an affidavit confirming that the Notice of Application was provided as described in Paragraphs 19-20, along with a copy of the Notice and a copy of the list of entities obtained from the Commission.

22. In accordance with Rule 25-30.030(6), Florida Administrative Code, AUF will provide a notice by regular mail, to each customer of each system to be transferred within 7 days of filing this Application. Within 15 days of filing its Application, AUF will submit Late-Filed **Exhibit "M"** to the Application, which will include a copy of the Notice of Application provided to the customers, and an affidavit reflecting that it has provided the Notice of this Application to each customer of each system to be transferred.

23. In accordance with Rule 25-30.030(7), Florida Administrative Code, AUF will publish the Notice once in a newspaper of general circulation in the territory proposed to be transferred within 7 days of filing this Application. Within 15 days of filing this Application, AUF will submit **Late-Filed Exhibit "N"** to the Application, which will include an affidavit reflecting that the Notice has been published once in a newspaper of general circulation in each territory proposed to be transferred, along with proof of each publication.

III. FILING FEE

24. The application fee required by Section 367.145, Florida Statutes, and Rule 25-30.020, Florida Administrative Code, has been submitted to the Commission Clerk of Administrative Services along with the filing of this Application.

IV. <u>OTHER</u>

25. **Exhibit "O"** to the Application provides evidence that Jumper Creek Manor owns the land upon which each treatment facility for each system to be transferred is located.

26. **Exhibit "P"** to the Application contains sample tariff sheets for each system proposed to be transferred reflecting the change in ownership, the existing rates and charges, and the territorial descriptions of each water and wastewater system.

27. **Exhibit "Q"** to the Application states that Jumper Creek Manor has not been issued water and wastewater certificates by the Commission.

B. <u>APPLICATION FOR AMENDMENT OF CERTIFICATES OF</u> <u>AUTHORIZATION</u>

I. <u>SYSTEM INFORMATION</u>

28. AUF provides potable water service, fire protection service and wastewater service to the proposed amended territory. AUF provides service to the proposed amended territory by utilizing AUF's current plant. The capacity of the existing wastewater treatment facilities is 0.035 million gallons per day ("MGD") and the capacity of the existing water treatment facilities is 0.110 MGD.

29. The type of customers anticipated to be served by the extension of water and wastewater service will be single-family homes.

30. Attached hereto as **Exhibit "R"** is a copy of the executed and recorded special warranty deed as evidence that AUF owns the land where the water and wastewater facilities that will serve the proposed territory are located.

II. <u>FINANCIAL AND TECHNICAL INFORMATION</u>

31. AUF has the technical and financial ability to render reasonably sufficient, adequate and efficient service to the proposed amended territory. AUF is a wholly owned subsidiary of Aqua America, Inc., which is one of the largest publicly traded water and wastewater utilities in the United States providing service to more than 950,000 customers in fourteen states. Given its size, access to capital and its recognized strength in system planning,

capital budgeting and construction management, Aqua America and its subsidiary AUF are uniquely well-positioned to provide high quality water and wastewater service to its customers.

32. Funding for the acquisition of the Jumper Creek Manor systems was provided through Aqua America, Inc.and will not impact AUF's capital structure. Further, the acquisition will not impact AUF's monthly rates and service availability charges.

33. The rates for the Jumper Creek Manor water and wastewater systems were not established by the Commission. The inclusion of the proposed amended territory to AUF's Sumter County service area will not have an impact on AUF's current rates or service availability charges.

III. TERRITORY DESCRIPTION AND MAPS

34. Attached hereto as **Exhibit "S"** is an accurate legal description of the water and wastewater territory proposed to be added using township, range and section references as specified by Rule 25-30.030(2), Florida Administrative Code.

35. Official maps showing township, range and section of the proposed amended water and wastewater territory, and the existing lines and facilities of the proposed amended territory, are attached hereto as **Composite Exhibit "T."**

IV. ANNUAL REPORTS AND CERTIFICATES

36. Attached hereto as **Exhibit "U"** is an affidavit of John. M. Lihvarcik, the President and Chief Operating Officer of AUF, affirming that AUF has tariffs and an annual report on file with the Commission.

37. Attached hereto as **Exhibit "V"** is a copy of Order No. PSC-06-0973-FOF-WS issued November 22, 2006 in Docket No. 060643-WS, Order Acknowledging Corporate Reorganization and Approving Name Change. This Order serves as AUF's Amended

Certificates for AUF's water and wastewater systems that are subject to the Commission's jurisdiction, including AUF's Water Certificate No. 507-W and Wastewater Certificate No. 441-S in Sumter County.

V. <u>AFFIDAVIT</u>

38. Attached hereto as **Exhibit "W"** is an affidavit of John M. Lihvarcik, the President and Chief Operating Officer of AUF, affirming that the facts stated herein and in the attached exhibits are true and correct.

WHEREFORE, AUF requests that this Commission:

- A. Grant AUF's Application;
- B. Approve the transfer of the Jumper Creek Manor water and wastewater systems to AUF;
- C. Approve the amendment of AUF's water and wastewater certificates of authorization in Sumter County, Florida to include the Jumper Creek Manor water and wastewater service territory; and
- D. Grant such other relief as is appropriate.

Respectfully submitted this 10th day of March, 2010.

ucchang, 1p. Bruce May, Jr.

Florida Bar No. 354473 Holland & Knight, LLP Post Office Drawer 810 Tallahassee, Florida 32302-0810 (850) 224-7000 (Telephone) (850) 224-8832 (Facsimile)

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EXHIBIT A

If the buyer is a corporation, list the names, titles, and addresses of corporate officers and directors.

Director:

Nicholas DeBenedictis, 762 West Lancaster Avenue, Bryn Mawr, PA 19010

Officers:

President – Christopher Franklin, 762 West Lancaster Avenue, Bryn Mawr, PA 19010 Vice President – John M. Lihvarcik, 1100 Thomas Avenue, Leesburg, Florida 34749 Vice President and Chief Financial Officer – David P. Smeltzer, 762 West Lancaster Avenue, Bryn Mawr, PA 19010 Vice President and Treasurer – Roy H. Stahl, 762 West Lancaster Avenue, Bryn Mawr, PA 19010 Secretary – Maria Gordiany, 762 West Lancaster Avenue, Bryn Mawr, PA 19010

EXHIBIT B

A statement indicating how the transfer is in the public interest, including a summary of the buyer's experience in water and/or wastewater utility operations, a showing of the buyer's financial ability to provide service and a statement that the buyer will fulfill the commitments, obligations and representations of the seller with regard to utility matters.

The sale of the Horizon Homes of Central Florida, Inc. d/b/a Jumper Creek Manor water and wastewater assets to AUF ("Buyer") is in the public interest for numerous reasons, the most important of which are as follows:

Focus on Water Service

The Buyer is a wholly-owned subsidiary of Aqua America, Inc. ("Aqua America"), the largest publicly traded water and wastewater utility based in the United States, which provides service to more than 800,000 customers in thirteen states. The proposed acquisition would place the water and wastewater operations of the Jumper Creek Manor water and wastewater system in the hands of an experienced company and industry leader whose sole focus in the provision of high quality water and wastewater service at reasonable prices. The Buyer will fulfill the commitments, obligations and representations of Jumper Creek Manor.

Size and Financing Capability

The Jumper Creek Manor customers will be served by a large, fiscally sound company that has the capability to finance necessary capital additions. To illustrate, as of December 31, 2006, Aqua America's total permanent capitalization was approximately \$1.8 billion. As the Commission is well aware, the need to comply with increasingly stringent water quality and environmental standards, while rehabilitating and replacing aging infrastructure, has created substantial demands for capital investment by water and wastewater utilities. Aqua America has become a leader in the area of infrastructure replacement. This undertaking is critically important, not only to assure high quality water service but also to maintain adequate pressures for fire protection purposes. Given its size, access to capital and its recognized strength in system planning, capital budgeting and construction management, Aqua America and its subsidiaries are uniquely well-positioned to provide high quality water and wastewater service. In addition, because of its outstanding credit quality, Aqua America can access the capital markets on favorable terms.

Economics of Scale

As the largest publicly traded water and wastewater utility system based in the United States, Aqua America enjoys substantial economies of scale and scope through mass purchasing of certain goods (e.g. chemicals and equipment) and the provision of centralized service (e.g., the system-wide administration of employee pension and benefit plan). The acquisition of Jumper Creek Manor systems present a further opportunity to extend these economics to the Jumper Creek Manor customers in such areas as accounting and record keeping, financial and regulatory reporting, customer billing and accounting and customer service.

EXHIBIT B Page 2

Commitment to Customer Service

Aqua America is totally committed to providing its customers with the highest quality service at the lowest price. In addition, Aqua America and its subsidiaries have worked in partnership with State and local officials to address the problems faced by smaller systems that may lack the financial and/or technical resources needed to comply with evolving water quality standards. As part of the Aqua America system, the Jumper Creek Manor properties should be quipped to pursue these opportunities.

List the names and locations of other water and/or wastewater utilities owned by the buyer and PSC certificate numbers, if any.

Aqua Utilities Florida, Inc.

Aqua Utilities Florida, Inc. ("AUF") is a wholly-owned subsidiary of Aqua America. AUF owns and operates the following water and wastewater system that are subject to Commission jurisdiction:

AUF Water Systems

Alachua County

Arredondo Estates Arredondo Farms

Brevard County

Kingswood Oakwood

Highlands County

Lake Josephine Leisure Lakes Sebring Lakes

Lake County

Carlton Village East Lake Harris Fairways Fern Terrace Friendly Center Grand Terrace Haines Creek Hobby Hills Holiday Haven Imperial Mobile Terrace JS - 48 Estates JS - Kings Cove JS – Summit Chase Morningview Palms MHP Picciola Island **Piney Woods** Quail Ridge Ravenswood

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Silver Lake Estate/Western Shores Skycrest Stone Mountain Valencia Terrace Venetian Village

Marion County

Ocala Oaks Orange County Tangerine

Palm Beach County

Lake Osborne

Pasco County

Jasmine Lakes Palm Terrace Zephyr Shores

Polk County

Breeze Hill Gibsonia Estates Lake Gibson Estates Orange Hill/Sugar Creek Rosalie Oaks Village Water

Putnam County

Beecher's Point Hermits Cove Interlachen Lakes / Park Manor Palm Port Pomona Park River Grove Silver Lake Oaks St. John's Highlands Welaka/Saratoga Harbor Wootens

Seminole County

Chuluota Harmony Homes

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Sumter County The Woods

Volusia County

Jungle Den Tomoka/Twin Rivers

Washington County Sunny Hills

AUF Wastewater Systems

Alachua County Arredondo Farms

Highlands County

Leisure Lakes

Lake County

Fairways Holiday Haven JS – Kings Cove JS – Summit Chase Morningview Ravenswood Valencia Terrace Venetian Village

Lee County

South Seas

Pasco County

Jasmine Lakes Palm Terrace Zephyr Shores

Polk County

Breeze Hill Lake Gibson Estates

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Village Water

Putnam County

Beecher's Point Park Manor Silver Lake Oaks

Seminole County

Chuluota Florida Central Commerce Park

Sumter County

The Woods

Washington County Sunny Hills

Aqua Utilities, Inc.

Aqua Utilities, Inc. (formerly AquaSource Utility, Inc.) is also a wholly-owned subsidiary of Aqua America. Aqua Utilities, Inc. owns and operates water and wastewater system in Citrus, Sarasota and DeSoto Counties.

EXHIBIT D

A copy of the Asset Purchase Agreement, including attachments, by and between Horizon Homes of Central Florida, Inc. and Aqua Utilities Florida, Inc. executed on or about September 27, 2007, is attached hereto.

ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement dated August _____, 2007 between, Horizon Homes of Central Florida, Inc., a Florida corporation, with a business address at 197 Montgomery Road, Suite 120, Altamonte Springs, Florida and Five Land Group, LLC, a Florida Limited Liability Corporation (collectively referred to as "Seller"), and AQUA UTILITIES FLORIDA, INC. a Florida corporation with a business address at 1100 Thomas Avenue, Leesburg, Florida 37478 ("Aqua Utilities Florida").

RECITALS

A. Seller is a Florida corporation that owns a water system and a waste water system in a residential community known as "Jumper Creek Manor", which is situated in Sumter County, Florida.

B. Aqua Utilities Florida is a public utility corporation that furnishes water and waste water services to the public in various areas of Florida.

C. Seller desires to sell, and Aqua Utilities Florida desires to purchase, the Water System Assets (as defined below) and the Waste Water System Assets (as defined below) upon the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the recitals and the covenants, representations, and agreements herein contained, and intending to be legally bound hereby, the parties hereto agree as follows:

1. <u>SALE AND PURCHASE OF THE WATER SYSTEM ASSETS AND WASTE</u> WATER SYSTEM ASSETS.

1.1 Purchase and Sale

Subject to the terms and conditions hereinafter set forth, Aqua Utilities Florida shall purchase from Seller, and Seller shall sell, assign, transfer, grant, convey and deliver to Aqua Utilities Florida at the Closing (hereinafter defined) the Water System Assets and the Waste Water System Assets, free and clear of all liens and encumbrances.

1.2 Water System Assets and Waste Water System Assets Defined

The Water System Assets ("Water System Assets") are defined to be: all of the assets, properties and rights of Seller (whether tangible, real, personal or mixed), which are held and used in connection with the water supply and distribution system located in Jumper Creek Manor, which is situated in Sumter County, Florida, including, without limitation, the assets,

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including all customer deposits at the time of signing totaling \$1,495, and rights set forth in <u>Schedule 1.2</u> of this Agreement. The Waste Water System Assets ("Waste Water System Assets") are defined to be: all of the assets, properties and rights of Seller (whether tangible, real, personal or mixed), which are held and used in connection with the Waste Water System located in Jumper Creek Manor, which is situated in Sumter County, Florida, including, without limitation, the assets and rights set forth in <u>Schedule 1.2</u> of this Agreement. Notwithstanding the foregoing, the Water System Assets and the Waste Water System Assets shall not include any of the following:

a. customer wastewater service lines that run from the curb clean-out area to the

residences.

b. customer water service lines that run from the curb stop area to the residences.

c. piping and fixtures internal to the residences.

d. cash on hand of Seller and accounts receivable for any period prior to the Closing Date.

1.3 Accounts Receivable and Billing Procedure

Prior to the Closing Date, Seller shall provide to Aqua Utilities Florida a copy of Seller's file containing the names and addresses and account balances of Seller's customers. All accounts receivable of the Seller shall remain the property of the Seller. Seller shall be entitled to retain and/or collect any amounts paid by customers for sewer service provided in the calendar month in which the Closing occurs, without adjustment. Aqua Utilities Florida shall be entitled to bill customers for sewer service provided in the period beginning of the first of the month following the month in which the Closing occurs.

1.4 Purchase Price; Payment

The purchase price for the Water System Assets and the Waste Water System Assets is \$100,000 (the "Purchase Price"). This amount shall be paid in cash or acceptable check by Aqua Utilities Florida to Seller at Closing less any amounts paid to Seller as a deposit.

1.5 Non-Assumption of Liabilities

All liabilities and obligations of Seller shall remain the sole responsibility of Seller, except that the obligations of Seller as it pertains to customer deposits shall transfer to Aqua Utilities Florida. Aqua Utilities Florida shall not assume and shall not be liable for any liabilities or obligations of Seller of any nature whatsoever whether express or implied, fixed or contingent, known or unknown.

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2. <u>CLOSING</u>

2.1 Closing Date, Place and Time

Closing hereunder (the "Closing") shall take place on ______, 2007 at the offices of Aqua Utilities Florida, located at 1100 Thomas Avenue, Leesburg, Florida, and commence at 10:00 a.m. local time. The date of the Closing is referred to herein as the "Closing Date." The effective time of the Closing shall be 12:01 a.m. on the day following the Closing Date.

2.2 Items to be delivered at Closing

At Closing and subject to the terms and conditions herein contained, Seller shall deliver to Aqua Utilities Florida all title, assets, properties and rights to the Water System Assets and the Waste Water System Assets, including, without limitation, the following:

a. A Bill of Sale and Assignment, and other instruments and documents of conveyance and transfer, all in form reasonably satisfactory to Aqua Utilities Florida and its counsel, as shall be necessary and effective to transfer and assign to, and vest in, Aqua Utilities Florida good and marketable title to the Water System Assets and the Waste Water System Assets, with warranty of title;

b. Easements (via an assignment or grant), in a form reasonably satisfactory to Aqua Utilities Florida and its counsel, for the source of water supply, any and all water mains and related facilities, access to and the use and maintenance and operation of the Water System Assets, all pumping stations, sewer mains and related facilities, and for access to and the use and maintenance and operation of the Water System Assets;

c. A blanket easement over all real property constituting "Jumper Creek Manor" for utility use, and for security fencing that may be installed by Aqua Utilities Florida subsequent to Closing. All easements will contain customary and reasonable provisions for restoration of land and indemnification of Seller against loss due to actions of Aqua Utilities Florida

d. Copies, or the originals, where appropriate, of all agreements, contracts, commitments, leases, plans, bids, quotations, proposals, instruments belonging to the Seller that are part of or related to the Water System Assets and/or the Waste Water System Assets;

e. A certificate, in a form and substance satisfactory to Aqua Utilities Florida, executed by Seller confirming that any and all contracts between Seller and any other entity have been satisfied and that no claims exist relating to these contracts;

f. A complete and accurate list of the names, addresses, and billing addresses of all customers and lot owners;

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g. Keys to any and all facilities identified as Water System Assets and/or Waste Water System Assets; and simultaneously with such delivery, all such steps shall be taken as may be required to put Aqua Utilities Florida in actual possession and operating control of the Water System Assets and the Waste Water System Assets, to include transfer of all permits to Aqua Utilities Florida at Closing.

2.3 Transfer of Utilities

The parties will cooperate to transfer utility service, including, but not limited to, telephone and electric, as of the Closing Date. In the event service cannot be transferred in the name of Aqua Utilities Florida as of the Closing Date, the bills shall be pro-rated as of the Closing Date.

3. <u>CONDITIONS PRECEDENT TO OBLIGATIONS OF AQUA UTILITIES</u> <u>FLORIDA</u>

The Closing of the transaction shall be contingent upon the following:

a. Seller shall comply with its obligations hereunder, and provide a Bring-Down Certificate at Closing certifying that the representations herein are true and accurate as of Closing;

b. Seller shall provide to Aqua Utilities Florida an Opinion Letter from counsel in the form attached hereto as <u>Schedule 3(b)</u>

c. Seller shall provide to Aqua Utilities Florida a certificate of good standing;

d. Aqua Utilities Florida shall be satisfied with its review of the real estate and the quality of title with regard to any easement to be granted and conveyed to Aqua Utilities Florida from Seller;

4. REPRESENTATIONS AND WARRANTIES OF SELLER

Seller makes the following representations and warranties that shall survive the date hereof and the Closing except as disclosed on <u>Schedule 4</u>, attached hereto:

a. Seller does not have any liabilities or obligations outstanding that relate to the Water System Assets or may give rise to a claim against the Water System Assets.

b. Seller does not have any liabilities or obligations outstanding that relate to the Waste Water System Assets or may give rise to a claim against the Waste Water System Assets.

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c. Seller has good and marketable title to the Water System Assets, and there are no liens, encumbrances or security interests against the Water System Assets that will not be paid off by Seller at Closing.

d. Seller has good and marketable title to the Waste Water System Assets, and there are no liens, encumbrances or security interests against the Waste Water System Assets that will not be paid off by Seller at Closing.

e. Seller has good and valid rights to use, occupy and obtain access to the areas where the water mains and other facilities of the Water System Assets are located, and to convey such rights of use, occupancy and access to Aqua Utilities Florida, Inc.

f. Seller has good and valid rights to use, occupy and obtain access to the areas where the collection mains and other facilities of the Waste Water System Assets are located, and to convey such rights of use, occupancy and access to Aqua Utilities Florida.

g. There are no pending or threatened claims regarding the Water System Assets or Seller's ability to transfer the Water System Assets.

h. There are no pending or threatened claims regarding the Waste Water System Assets or Seller's ability to transfer the Waste Water System Assets.

i. Seller does not know or have reason to know of any events or conditions related to the Water System Assets that would give rise to any liability under any of the environmental laws of Florida or the United States.

j. Seller does not know or have reason to know of any events or conditions related to the Waste Water System Assets that would give rise to any liability under any of the environmental laws of Florida or the United States.

k. Seller does not know or have reason to know of any material violation of, or material lack of compliance with, any law, ordinance or government rule or regulation to which the Water System Assets are subject.

1. Seller does not know or have reason to know of any material violation of, or material lack of compliance with, any law, ordinance or government rule or regulation to which the Waste Water System Assets are subject.

m. Seller is not a party to any contract for the purchase of, or payment for, supplies, equipment or for services related to the Water System Assets, except such contracts that shall not survive Closing.

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n. Seller is not a party to any contract for the purchase of, or payment for, supplies, equipment or for services related to the Waste Water System Assets, except such contracts that shall not survive Closing.

o. Seller does not know or have reason to know of any existing or threatened conditions or developments, which would have a material adverse effect on the Water System Assets.

p. Seller does not know or have reason to know of any existing or threatened conditions or developments, which would have a material adverse effect on the Waste Water System Assets.

Seller has paid, or will arrange for the full payment of, all taxes owed by Seller q. on account of the ownership and operation of the Water System Assets up to and through Closing. Seller has paid, or will arrange for the full payment of, all taxes owed by Seller on account of the ownership and operation of the Waste Water System Assets up to and through Closing. All federal, state and local tax returns, reports and statements (including all income, unemployment compensation, social security, payroll, sales and use, excise, privilege, property, ad valorem, franchise, license, school, and other taxes owed or assessed under the laws of the United States or any state or municipal or political subdivision thereof required to be filed by Seller (the "Tax Returns") have been filed with the appropriate governmental agencies in all jurisdictions in which returns, reports and statements properly reflect the tax liabilities of Seller for the periods, properties or events covered thereby. All federal, state and local taxes, assessments, interest, penalties, deficiencies, fees and other governmental charges or impositions, including those enumerated above in respect of the Tax Returns, that are called for by the Tax Returns, or claimed to be due by any taxing authority from Seller, or upon or measured by the properties, assets or income of Seller, have been properly paid.

r. The Water System Assets and the Waste Water System Assets are in compliance in all respects with the rules and regulation of the Florida Public Service Commission and Seller has not received any notice of, nor has Seller any knowledge of, any violation of the rules and regulations of the Florida Public Service Commission.

s. Seller possesses all legal rights, entitlements and permits necessary to operate the Waste Water System Assets, including all legal rights necessary to dispose of all treated wastewater generated by the Waste Water System Asset

5. <u>INDEMNIFICATION</u>

a. Seller hereby acknowledges that, following the effective time of Closing, Aqua Utilities Florida shall be responsible for the provision of water and waste water service to the customers of Seller. Other than the future provision of water and waste water service, Aqua

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Utilities Florida does not and shall not assume or incur any liability or obligation of Seller of any nature whatsoever, express or implied, fixed or contingent, known or unknown.

b. Seller shall indemnify and hold harmless Aqua Utilities Florida and Aqua Utilities Florida officers, employees and agents from and against all liabilities and obligations of Seller and from and against any and all claims, actions, judgments and fines: 1) arising from any breach of the Representations and Warranties of Seller under this Agreement; 2) related to the Water System Assets to the extent such claims, actions, judgments and fines involve activities or events that occurred or originated prior to the effective time of Closing; and/or 3) related to the Waste Water System Assets to the extent such claims, actions, judgments and fines involve activities or events that occurred or originated prior to the effective time of Closing.

c. The indemnification covenants set forth in this Section 5 shall survive the Closing of the transactions contemplated hereby for a period of thirty-six (36) months after the Closing,

6. <u>CONVENANTS AND ACKNOWLEDGMENTS</u>

6.1 Seller will support Aqua Utilities Florida's application(s) to the Florida Department of Environmental Protection, and will assist with the transfer of any and all permits.

7. <u>GENERAL PROVISIONS</u>

7.1 <u>Notices</u>

Any notice, request, demand, waiver, consent, approval or other communication which is required or permitted hereunder shall be in writing and shall be deemed given only if sent by regular mail where the receipt of which is confirmed by a telephone conversation, or delivered personally, or sent by overnight delivery service or registered or certified mail, postage prepaid, return receipt requested, as follows:

IF TO AQUA UTILITIES OF FLORIDA, INC.: IF TO SELLER:

Aqua Utilities Florida, Inc.Richard Rowe1100 Thomas AvenueHorizon HomesLeesburg, FL 34748197 Montgomery Road, Suite 120Attention: John M. LihvarcikAltamonte Springs, Florida 32714

or to such other address as the addressee may have specified in a written notice duly given to the sender as provided herein. Such notice, request, demand, waiver, consent, approval or other communication will be deemed to have been given as of the date so delivered, or mailed.

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7.2 Governing Law

This instrument shall be governed by and enforced in accordance with the laws of the State of Florida.

7.3 Entire Agreement; Modification: Integration Clause

This Agreement sets forth the entire understanding of the parties hereto with respect to the transactions contemplated hereby. It shall not be amended or modified except by written instrument duly executed by each of the parties hereto. Any and all previous agreements and understandings between or among any or all of the parties regarding the subject matter hereof, whether written or oral, are superseded by this Agreement.

7.4 Binding Effect

All terms and provisions of this Agreement shall be binding upon, inure to the benefit of and be enforceable by the legal representatives, successors and assigns of the Seller or Aqua Utilities Florida.

7.5 <u>Schedules</u>

All of the Schedules referred to herein are intended to be and hereby are specifically made a part of this Agreement.

7.6 <u>Survival</u>

The terms and conditions of this Agreement shall survive Closing.

7.7 Representation by Counsel; Construction

Each party acknowledges and represents to the other that it has been represented by legal counsel in connection with the preparation and execution of this document and related documents, and each party therefore acknowledges and agrees that any rule of construction or interpretation of language against the drafting party shall not be applicable to this document or any related document.

7.8 Arbitration

Each party agrees to arbitrate any dispute, claim or controversy arising from, or related to this Agreement with the exception of any claim for restraints or injunctive relief. By agreeing to arbitrate each dispute, claim or controversy, subject to the limitations set forth above, each party is also agreeing to waive any right it may have to a jury trial or other proceeding in court with

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regard to such dispute, claim or controversy. Any such arbitration shall be conducted in Tallahassee, Florida, in accordance with the rules of the American Arbitration Association Arbitration or at such other city closest to Tallahassee in which the American Arbitration Association conducts arbitration proceedings.

7.9 <u>Regulatory Approval Contingency.</u> The sale of assets contemplated by this Agreement is subject to and contingent upon the approval of the Florida Public Service Commission upon terms and conditions reasonably acceptable to Aqua Utilities Florida as to such approval; however, as provided in Section 367.071, Florida Statutes, the parties desire to close the transaction in advance of the Commission's approval. In the event that the FPSC determines that the sale and transfer of the Water System Assets and the Waste Water System Assets is not in the public interest and that Aqua Utilities Florida will not fulfill the commitments, obligations, and representations of the utility, and, therefore, the FPSC denies such transfer, or in the event that the FPSC approves the sale and transfer of the Water System Assets and the Waste Water System Assets upon terms and conditions not reasonably acceptable to Aqua Utilities Florida, then the Water System Assets and the Waste Water System Assets shall be repurchased by Seller via the same means and at the same Purchase Price as the Water System Assets and the Waste Water System Assets were purchased by Aqua Utilities Florida pursuant to this Agreement. Seller agrees that in the event of such repurchase, Seller will reimburse Aqua Utilities Florida for all capital expenditures made for the improvement to the Water System Assets and/or the Waste Water System Assets, provided such expenditures were necessary to maintain the assets in good working order or to comply with any legal requirement.

7.10 Counterparts; Facsimile Signature

This Agreement may be executed in counterparts. A facsimile copy of the signature page and signature on behalf of each party shall be effective as an original signature for purposes of showing the execution of this document.

G:\Legal Group\Luning\Florida\APA-JumperCreek (8-3-07).doc Page 9 of 13 IN WITNESS WHEREOF, intending to be legally bound, the parties hereto have duly executed this Agreement on the date first above written.

HORIZON HOMES OF CENTRAL FLORIDA, INC.

By:

FIVE LAND GROUP, LLC

imen By:

7.01 By: John M. Lihvarcik, President & COO

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List of Water System Assets and Waste Water System Assets

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EXHIBIT E

A statement regarding the disposition of any outstand regulatory assessment fees, fines or refunds owed.

There are no outstanding regulatory assessment fees, fines or refunds owed.

EXHIBIT F

A statement describing the financing of the purchase.

The purchase of Jumper Creek Manor water and wastewater systems was financed through the use of short-term funds from AUF's parent, Aqua America, Inc.

EXHIBIT G

A list of all entities upon which the applicant is relying to provide funding to the buyer, and an explanation of the manner and amount of such funding, which shall include their financial statements and copies of any financial agreements with the utility. This requirement shall not apply to any person or entity holding less than 10 percent of ownership interest in the utility.

The transaction was funded by the parent, Aqua America, with short term debit. The amount of funding for the transaction was \$100,000. The parent's statement is available at www.aquaamerica.com

EXHIBIT H

The proposed net book value of the system as of the date of the proposed transfer. If rate base (or net book value) has been established previously by this Commission, state the Order No. and date issued. Identify all adjustment made to update this rate base (or net book value) to the date of the proposed transfer.

The proposed net book value as of the date of the proposed transfer is \$862,835. There are no orders establishing rate base for this company.

JUMPER CREEK - RATE BASE

December 31, 2007							
	WATER	WASTEWATER	TOTAL				
UPIS	497,818	406,273	904,091				
A/D	(22,855)	(18,401)	(41,256)				
A/D CIAC	•		•				
A/A			-				
Working Capital			-				
Net Rate Base	474,963	387,872	862,835				

JUMPER CREEK MANOR @ Acquisition UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION December 31, 2007

P/A #	Group	Depreciation	Deprec. Lives	Date in Service	Book Cost	Expense	Accumulated Depreciation	Net UPIS
	<u> </u>		21100	00,1100	12/31/2007	2007	12/31/2007	12/31/2007
		WATER						
303	LAND							0.074.00
		Land and Land Rights - (.33 Acres)	N/A	01/01/07	2,271.39 2,271.39	-	-	2,271.39 2,271.39
304	STRUCTUR	ES & IMPROVEMENTS			2,271.39	-	-	2,271.39
304	STRUCTUR	Construct 12' Service Road-Water &						-
		Sewer Only)	28	01/01/07	6,486.15	231.65	231.65	6,254.51
			20	01101101	6,486.15	231.65	231.65	6,254.51
307	WELLS							
		Well #1 - 8"	27	01/01/07	16,447.00	609.15	609.15	15.837.85
		Well #2 - 12"	27	01/01/07	42,504.00	1,574.22	1,574.22	40,929.78
					58,951.00	2,183.37	2,183.37	56,767.63
320	WATER TR	EATMENT EQUIPMENT						
		Water Treatment Plant	17	01/01/07	275,513.42	16,206.67	16,206.67	259,306.75
					275,513.42	16,206.67	16,206.67	<u>2</u> 59,306.75
331	TRANSMIS	SION & DISTRIBUTION						
		6" Water Line (4,720 ft)	38	01/01/07	58,116.17	1,529.37	1,529.37	56,586.79
		4: Water Line (760 ft)	38	01/01/07	5,934.88	156.18	156.18	5,778.70
		2" Water Line (500 ft)	38	01/01/07	4,508.65	118.65	118.65	4,390.00
		4" Gate Valve (3 ea)	38	01/01/07	2,764.33	72.75	72.75	2,691.58
		6" Gate Valve (10 ea)	38	01/01/07	11,351.11	298.71	298.71	11,052.40
		2" Blow off (1 ea)	38	01/01/07	634.33	16.69	16.69	617.63
		Backflow Preventer (2 ea)	38	01/01/07	1,923.01	50.61	50.61	1,872.41
					85,232.48	2,242.96	2,242.96	<u>8</u> 2,989.52
333	SERVICES							
		Single Water Services	35	01/01/07	1,669.28	47.69	47.69	1,621.59
		Single Water Services - Picnic	35	01/01/07	1,736.05	49.60	49.60	1,686.45
		Double Water Services	35	01/01/07	29,379.35	839.41	839.41	28,539.94
		240 Services (CO #4)	35	01/01/07	6,054.94	173.00	173.00	5,881.95
	METERO				38,839.62	1,109.70	1,109.70	37,729.92
334	METERS	Matarast 9 Motor Installation (20 5/01 st						
		Meterest & Meter Installation - (36 - 5/8" x	17	01/01/07	2 401 25	204.79	204.79	2 276 50
		3/4")	17	01/01/07	3,481.35 3,481.35	204.79 204.79	204.79	3,276.56 3,276.56
335	FIRE HYDR	ANTS			3,401.33	204.13	204.13	
332		Fire Hydrant	40	01/01/07	27,042.35	676.06	676.06	26,366.30
		r ne riyuldir.	70	51/01/07	27,042.35	676.06	676.06	26,366.30
		TOTAL WATER			497,817.77	22,855.20	22,855.20	474,962.57
					401,011.11		AL,000.20	-1-,302.31

JUMPER CREEK MANOR @ Acquisition UTILITY PLANT IN SERVICE / ACCUMULATED DEPRECIATION December 31, 2007

Lives Service 12/31/2007 2007 12/31/20 353 LAND Land and Land Rights - WWTP (2.68 Acres) N/A 01/01/07 18,446.44 - 354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only 27 01/01/07 5,631.31 208,57 2 360 COLLECTIONS SEWERS - GRAVITY 8 27 01/01/07 5,631.31 208,57 2 361 COLLECTIONS SEWERS - GRAVITY 8 20,098,77 2,00 96.30 12 361 COLLECTIONS SEWERS - FORCE 4" Sandary Lateral 27 01/01/07 1,208,31 44.75 - 4" Force Main 27 01/01/07 1,208,31 44.75 - 362 MANHOLES Manhole 4-6 37 01/01/07 19,937,15 538,84 55 Manhole 6-10 37 01/01/07 19,937,15 538,44 5 Manhole 6-10 37 01/01/07 19,937,15 538,64 15 Manhole 6-10 37 01/01/07	P/A #	Group	Depreciation	Deprec.	Date in	Book Cost	Expense	Accumulated Depreciation	Net UPIS
WASTEWATER 353 LAND Land and Land Rights - WWTP (2.68 Acres) N/A 01/01/07 18,446.44 - 354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only) 27 01/01/07 5,631.31 208.57 22 360 COLLECTIONS SEWERS - GRAVITY 8'' PVC Gravity (0'-6' Deeo) 40 01/01/07 83,950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4'' Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4'' Double Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 362 MANHOLES Manhole 4-6 37 01/01/07 1,208.31 44.75 - 362 MANHOLES 37 01/01/07 1,208.31 14.73.20 1,44 371 PUMPING EQUIPMENT Lift Station 37 01/01/07 19,937.15 538.84 55 380 TREATMENT & DISPOSAL WWTP 18 01/01/07 47,191.29 2,621.74 2,65 380 TREATMENT & DISPOSAL WWTP 15				Lives	Service	12/31/2007	2007	12/31/2007	12/31/2007
Land and Land Rights - WWTP (2.68 Acres) N/A 01/01/07 Land and Land Rights - Lift Station (.04 Acres) 275.32 - 354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only) Lift Station-Fencing 27 01/01/07 8" PVC Gravity (0-6' Deeo) 40 01/01/07 8" PVC Gravity (0-6' Deeo) 40 01/01/07 8" Sewer S - GRAVITY 8" PVC Gravity (0-6' Deeo) 40 01/01/07 4" Souble Sanitary Lateral 27 01/01/07 4" Souble Sanitary Lateral 27 01/01/07 4" Force Main 27 01/01/07 5.631.31 208.57 20 8.3,950.83 2,098.77 2,00 8.3,950.83 2,098.77 2,00 9.032.80 33.4.55 3.3 8.8 4" Force Main 27 01/01/07 9.032.80 334.65 3.3 362 MANHOLES Manhole 8-10 37 01/01/07 5.0,34.63 136.07 11 4.7,191.29 2,621.74 2,65 163.23 14 371 PUMPING EQUIPMENT Lift Station 18 01/01/07 5.0,572.69 2,808.59 2,84 380 TREATMENT & DISPOSAL WWTP Convert Wells (Monitoring Wells) 15 01/01/07 1.3,79.40 91.96 10 1.57,491.58 10,489.44 10,44		B	WASTEWATER						
Land and Land Rights - Lift Station (.04 Acres) 354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only) Lift Station-Fencing 27 01/01/07 5.631.31 208.57 22 01/01/07 2.600.00 96.3	353	LAND		N/A	01/01/07	18 446 44	_	- -	18,446.44
Acres) 275.32 - 354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only) 27 01/01/07 18,721.76 - 360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8,3950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 8,3950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4" Force Main 27 01/01/07 9,032.80 334.55 3 344.55 - Manhole 4-8 Manhole 6-8 37 01/01/07 1,9937.15 538.84 55.00 66 37 01/01/07 5,934.63 136.07 1 - - 360 TREATMENT & DISPOSAL - - - - - 4" Force wells (Monitoring Wells) 15 01/01/07 5,341.40 187.86 1 371 PUMPING EQUIPMENT Lift Station - Electric 18 <td< td=""><td></td><td></td><td></td><td></td><td>0</td><td>10,110.11</td><td></td><td></td><td>10,440.44</td></td<>					0	10,110.11			10,440.44
354 STRUCTURES & IMPROVEMENTS Construct 12' Service Road-Water & Sewer Only) 27 01/01/07 5.631.31 208.57 22 360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8.231.31 304.86 33 361 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8.3950.83 2.098.77 2.00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1.208.31 44.75 - 4" Double Sanitary Lateral 27 01/01/07 9.032.85 33.455 33 362 MANHOLES - - - - - - Manhole 4-6 Manhole 6-8 37 01/01/07 19.937.15 538.84 55 - 37 01/01/07 337 01/01/07 19.937.15 538.84 55 - 361 TREATMENT & DISPOSAL - - - - - - - - - - - - - - - <t< td=""><td></td><td></td><td></td><td></td><td></td><td>275.32</td><td>-</td><td>- 1</td><td>275.32</td></t<>						275.32	-	- 1	275.32
Construct 12' Service Road-Water & Sewer Only 27 01/01/07 5,631.31 208.57 22 360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8,3950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4" Force Main 27 01/01/07 1,208.31 44.75 - 4" Force Main 27 01/01/07 1,208.31 44.75 - 362 MANHOLES - - 334.55 33 Manhole 6-8 37 01/01/07 19,937.15 538.84 55 361 100 37 01/01/07 19,937.15 538.84 55 362 MANHOLES - - - - - Manhole 6-10 37 01/01/07 19,937.15 538.84 55 - 370 1/01/07 5,034.63 136.07 11 - - - - -						18,721.76	-	-	18,721.76
Sewer Only) Lift Station-Fencing 27 01/01/07 5,631.31 208.57 22 360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8,231.31 304.86 33 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 83,950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4" Double Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4" Force Main 27 01/01/07 1,208.31 44.75 - 362 MANHOLES Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 8-10 37 01/01/07 19,937.15 538.84 55 Manhole 8-10 37 01/01/07 5,34.63 136.07 13 Jift Station - Electric 18 01/01/07 54,568.30 147.20 1,4 371 PUMPING EQUIPMENT Lift Station - Electric 18 01/0	354	STRUCTUR	ES & IMPROVEMENTS						
Lift Station-Fencing 27 01/01/07 2,600.00 96.30 360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 83,950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 4" Double Sanitary Lateral 27 01/01/07 22,555.16 835.38 88 4" Force Main 27 01/01/07 9,032.80 334.55 33 362 MANHOLES Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 6-8 37 01/01/07 19,937.15 538.84 55 Manhole 6-8 37 01/01/07 5,034.63 136.07 11 Manhole 6-10 37 01/01/07 5,034.63 136.07 11 Manhole 10-12 37 01/01/07 6,041.56 163.29 11 54,508.30 1,473.20 1,4 371 PUMPING EQUIPMENT Lift Station-Electric 18 01/01/07 47,191.29 2,621.74 2,66 18 01/01/07 3,381.40 187.86 11 50,572.69 2,809.59 2,80 380 TREATMENT & DISPOSAL WWTP Convert Wells (Monitoring Wells) 15 01/01/07 1,379.40 91.96 59 WWTP-Electric 15 01/01/07 1,379.40 91.96 59			Construct 12' Service Road-Water &						
360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 8,231.31 304.86 33 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 44.75 4" Double Sanitary Lateral 27 01/01/07 1,208.31 44.75 44.75 362 MANHOLES 27 01/01/07 2,555.16 835.38 84 5.33 362 MANHOLES 37 01/01/07 19,937.15 538.84 5.33 363 TREATMENT & DISPOSAL 37 01/01/07 19,937.15 538.84 5.32.9 14 371 PUMPING EQUIPMENT 37 01/01/07 5,034.63 136.07 11.44 371 PUMPING EQUIPMENT 18 01/01/07 5,034.63 136.07 11.44 371 PUMPING EQUIPMENT 18 01/01/07 3,381.40 187.86 14.44 371 PUMPING EQUIPMENT 15 01/01/07 3,381.40 187.86 14.44 380 <td></td> <td></td> <td>Sewer Only)</td> <td>27</td> <td>01/01/07</td> <td>2013</td> <td>208.57</td> <td>208.57</td> <td>5,422.75</td>			Sewer Only)	27	01/01/07	2013	208.57	208.57	5,422.75
360 COLLECTIONS SEWERS - GRAVITY 8" PVC Gravity (0'-6' Deeo) 40 01/01/07 83,950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75			Lift Station-Fencing	27	01/01/07	00044	8	96.30	2,503.70
8" PVC Gravity (0'-6' Deeo) 40 01/01/07 83,950.83 2,098.77 2,00 361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 - 4" Sanitary Lateral 27 01/01/07 2,2555.16 835.38 88 4" Force Main 27 01/01/07 9,032.80 334.55 33 362 MANHOLES Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 6-8 37 01/01/07 23,494.95 635.00 66 Manhole 10-12 37 01/01/07 5,034.63 136.07 13 371 PUMPING EQUIPMENT Lift Station Lift Station-Electric 18 01/01/07 47,191.29 2,621.74 2,68 380 TREATMENT & DISPOSAL WWTP Convert Wells (Monitoring Wells) 15 01/01/07 150,770.48 10,051.37 10,04 380 TREATMENT & DISPOSAL 15 01/01/07 15,774.91.58 10,499.44 10,499.44 10,499.44 10,499.44						8,231.31	304.86	304.86	7,926.45
361 COLLECTIONS SEWERS - FORCE 83,950.83 2,098.77 2,00 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 4 4" Double Sanitary Lateral 27 01/01/07 22,555.16 835.38 88 4" Force Main 27 01/01/07 22,555.16 835.38 8 362 MANHOLES 37 01/01/07 19,937.15 538.84 53 Manhole 4-6 37 01/01/07 19,937.15 538.84 53 01/01/07 Manhole 6-8 37 01/01/07 5,034.63 136.07 11 Manhole 8-10 37 01/01/07 5,034.63 136.07 11 Manhole 10-12 37 01/01/07 6,041.56 163.29 11 371 PUMPING EQUIPMENT 18 01/01/07 3,381.40 187.86 11 380 TREATMENT & DISPOSAL 15 01/01/07 150,770.48 10,051.37 10,00 WWTP 15 01/01/07 1379.40	360	COLLECTIC							
361 COLLECTIONS SEWERS - FORCE 4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 4" Double Sanitary Lateral 27 01/01/07 22,555.16 835.38 88 4" Force Main 27 01/01/07 9.932.80 334.55 33 362 MANHOLES 32,796.27 1,214.68 1,22 Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 6-10 37 01/01/07 19,937.15 538.84 56 Manhole 8-10 37 01/01/07 5,034.63 136.07 11 Manhole 8-10 37 01/01/07 6,041.56 163.29 11 Manhole 10-12 37 01/01/07 47,191.29 2,621.74 2,66 380 TREATMENT & DISPOSAL 50,572.69 2,809.59 2,80 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 MWTP-Electric 15 01/01/07 1,379.40 91.96 91.96			8" PVC Gravity (0'-6' Deeo)	40	01/01/07	201-02		2,098.77	81,852.06
4" Sanitary Lateral 27 01/01/07 1,208.31 44.75 4" Double Sanitary Lateral 27 01/01/07 22,555.16 835.38 88 4" Force Main 27 01/01/07 9,032.80 334.55 33 362 MANHOLES 32,796.27 1,214.68 1,27 Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 8-10 37 01/01/07 23,494.95 635.00 66 Manhole 8-10 37 01/01/07 5,034.63 136.07 11 Manhole 10-12 37 01/01/07 5,034.63 136.07 11 371 PUMPING EQUIPMENT 18 01/01/07 54,508.30 1,473.20 1,4 380 TREATMENT & DISPOSAL 18 01/01/07 150,572.69 2,609.59 2,8 380 TREATMENT & DISPOSAL 15 01/01/07 150,770.48 10,051.37 10,00 WWTP 15 01/01/07 150,790.48 10,0499.44 10,						83,950.83	2,098.77	2,098.77	81,852.06
4" Double Sanitary Lateral 27 01/01/07 22,555.16 835.38 88 4" Force Main 27 01/01/07 9,032.80 334.55 33 362 MANHOLES 37 01/01/07 19,937.15 538.84 1,21 Manhole 4-6 37 01/01/07 19,937.15 538.84 53 Manhole 8-10 37 01/01/07 23,494.95 635.00 66 Manhole 10-12 37 01/01/07 5,034.63 136.07 11 371 PUMPING EQUIPMENT 18 01/01/07 6,041.56 163.29 11 371 PUMPING EQUIPMENT 18 01/01/07 47,191.29 2,621.74 2,66 380 TREATMENT & DISPOSAL 18 01/01/07 150,770.48 10,051.37 10,05 380 TREATMENT & DISPOSAL 15 01/01/07 150,770.48 10,051.37 10,05 WWTP 15 01/01/07 150,770.48 10,051.37 10,05 WWTP-Electric 15	361	COLLECTIC		07	04/04/07	4 000 04	44.75	44.75	4 400 50
4" Force Main 27 01/01/07 9,032.80 334.55 33 362 MANHOLES Manhole 4-6 37 01/01/07 19,937.15 538.84 53 Manhole 6-8 37 01/01/07 23,494.95 635.00 63 Manhole 8-10 37 01/01/07 5,034.63 136.07 13 Manhole 10-12 37 01/01/07 6,041.56 163.29 14 371 PUMPING EQUIPMENT 18 01/01/07 47,191.29 2,621.74 2,621 18 01/01/07 150,572.69 2,809.59 2,80 18 380 TREATMENT & DISPOSAL 15 01/01/07 150,770.48 10,051.37 10,00 WWTP 15 01/01/07 5,341.70 356.11 33 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96								44.75 835.38	1,163.56
362 MANHOLES 32,796.27 1,214.68 1,21 Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 6-8 37 01/01/07 23,494.95 635.00 66 Manhole 8-10 37 01/01/07 5,034.63 136.07 11 Manhole 10-12 37 01/01/07 6,041.56 163.29 10 371 PUMPING EQUIPMENT 18 01/01/07 47,191.29 2,621.74 2,62 Lift Station Electric 18 01/01/07 3,381.40 187.86 14 380 TREATMENT & DISPOSAL 7 15 01/01/07 150,770.48 10,051.37 10,00 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 WWTP-Electric 15 01/01/07 157,491.58 10,499.44 10,44							6	334.55	21,719.78
362 MANHOLES 37 01/01/07 19,937.15 538.84 53 Manhole 6-8 37 01/01/07 23,494.95 635.00 63 Manhole 8-10 37 01/01/07 5,034.63 136.07 13 Manhole 8-10 37 01/01/07 5,034.63 136.07 13 Manhole 10-12 37 01/01/07 54,508.30 1,473.20 1,47 371 PUMPING EQUIPMENT Lift Station 18 01/01/07 47,191.29 2,621.74 2,60 380 TREATMENT & DISPOSAL 50,572.69 2,809.59 2,80 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 380 TREATMENT & DISPOSAL 50,572.69 2,809.59 2,80 2,80 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96 WWTP-Electric 15 01/01/07 1,379.40			4 Force Main	27	01/01/07			1,214.68	8,698.25 31,581.59
Manhole 4-6 37 01/01/07 19,937.15 538.84 55 Manhole 6-8 37 01/01/07 23,494.95 635.00 63 Manhole 8-10 37 01/01/07 5,034.63 136.07 13 Manhole 10-12 37 01/01/07 6,041.56 163.29 10 S71 PUMPING EQUIPMENT 54,508.30 1,473.20 1,47 Lift Station 18 01/01/07 3,381.40 187.86 13 380 TREATMENT & DISPOSAL 50,572.69 2,809.59 2,80 36 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96	363					52,1 50.21	1,214.00	1,214.00	31,001,03
Manhole 6-8 Manhole 8-10 37 37 01/01/07 01/01/07 23,494.95 5,034.63 635.00	302	MANNOLLS	-	37	01/01/07	19 937 15	538.84	538.84	19,398.31
Manhole 8-10 Manhole 10-12 37 37 01/01/07 01/01/07 5,034.63 6,041.56 136.07 137.06 136.07 136.07 136.07 136.07 136.07 136.07 136.07 137.00 136.07 136.07 136.07 137.00 136.07 137.00 136.07 137.00 136.07 137.00							C	635.00	22,859.96
Manhole 10-12 37 01/01/07 6,041.56 163.29 11 371 PUMPING EQUIPMENT Lift Station Lift Station-Electric 18 01/01/07 47,191.29 2,621.74 2,66 380 TREATMENT & DISPOSAL WWTP 15 01/01/07 150,770.48 10,051.37 10,05 380 TREATMENT & DISPOSAL WWTP 15 01/01/07 150,770.48 10,051.37 10,05 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96								136.07	4,898.56
371 PUMPING EQUIPMENT Lift Station Lift Station-Electric 18 01/01/07 47,191.29 2,621.74 2,62 380 TREATMENT & DISPOSAL WWTP 18 01/01/07 3,381.40 187.86 13 380 TREATMENT & DISPOSAL WWTP 15 01/01/07 150,770.48 10,051.37 10,05 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96						2,539	8	163.29	5.878.27
Lift Station 18 01/01/07 47,191.29 2,621.74 2,65 Lift Station-Electric 18 01/01/07 3,381.40 187.86 11 50,572.69 2,809.59 2,80 WWTP 15 01/01/07 150,770.48 10,051.37 10,00 Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96 95				•••	•			1,473.20	53,035.10
Lift Station									
Lift Station-Electric 18 01/01/07 3,381.40 187.86 11 380 TREATMENT & DISPOSAL WWTP 15 01/01/07 150,770.48 10,051.37 10,00 Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96 95	371	PUMPING E							
380 TREATMENT & DISPOSAL 50,572.69 2,809.59 2,80 WWTP 15 01/01/07 150,770.48 10,051.37 10,05 Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96								2,621.74	44,569.56
380 TREATMENT & DISPOSAL WWTP 15 01/01/07 150,770.48 10,051.37 10,05 Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96 91.96			Lift Station-Electric	18	01/01/07			187.86	3,193.54
WWTP 15 01/01/07 150,770.48 10,051.37 10,05 Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96 95 15 01/01/07 157,491.58 10,499.44 10,495						50,572.69	2,809.59	2,809.59	47,763.10
Convert Wells (Monitoring Wells) 15 01/01/07 5,341.70 356.11 35 WWTP-Electric 15 01/01/07 1,379.40 91.96	380	IREAIMEN		4 5	04/04/07	450 770 48	10.064.97	40.054.27	140 740 40
WWTP-Electric 15 01/01/07 1,379.40 91.96 9 157,491.58 10,499.44 10,49								10,051.37 356.11	140,719.12
<u>157,491.58</u> <u>10,499.44</u> <u>10,4</u>								91.96	4,985.59
			VVVV P-Electric	15	01/01/07			10,499.44	1,287.44 146,992.14
TOTAL WASTEWATER 406,272.75 18,400.54 18,40						101,451.00	10,435.44	10,433.44	140,332.14
			TOTAL WASTEWATER			406,272.75	18,400.54	18,400.54	387,872.20
TOTAL WATE AND WASTEWATEF 904,090.51 41,255.74 41,25			TOTAL WATE AND WASTEWATER			904,090,51	41,255.74	41,255.74	862,834.77
			· · · · · · · · · · · · · · · · · · ·						

Jumper Creek List of Assets at Acquisition (12-31-07)

			Pave-Rit	e, Inc.		SECO-Elect Ser	v Installation			1
Description	No. of Units									
			Allocation	Amount	June 23, 2006 Inv	Allocation	Amount			Total
Water	L	Pay Req #7		Amount	ZONO IIIA	Anocation	Amount	Vendors		10041
303 Land @ WTP (.33 Acres)	Lump							Horizons Homes	2,271.39	2,271.39
304 Construct 12' Service Road-Water & Sewer Only)	Lump	5,099.85	0.48%	937.49		1.50%	448.81			6,486.15
307 Well #1 - 8"	Lump		0.00%			0.00%		Earl's Well Drilling & Pump Serv,	14,086.00	14.086.00
307 Well #1 - 8"	Lump		0.00%	-		0.00%	-	Plant Technicians, Inc.	2,361.00	2,361.00
307 Well #2 - 12"	Lump		0.00%	-		0.00%		C.W.D.I., Inc. dba Citrus Well Drillin		42,504.00
320 Water Treatment Plant	Lump	216,627.00	20.28%	39,822.10		63.61%	19,064.31			275,513.42
331 6" Water Line	4,720 ft	45,694.80	the second second	8,399.98		13.42%	4,021.38			58,116.17
331 4" Water Line	760 ft	4,666.40		857.81		1.37%	410.67			5,934.88
331 2" Water Line	500 ft	3,545.00	a ser and from the second second	651.67		1.04%	311.98			4,508.65
331 4* Gate Valve 331 6* Gate Valve	3 ea 10 ea	2,173.50 8,925.00		399.55 1,640.66		0.64%	191.28 785.45			2,764.33 11,351.11
331 2" Blow off	1 ea	498.75		91.68		0.15%	43.89			634,33
331 Backflow Preventer	2 ea	1,512.00	to the second second state of the second	277.95		0.44%	133.06			1,923.01
333 Single Water Services	5 ft	1,312.50		241.27		0,39%	115,51			1,669.28
333 Single Water Services - Picnic	1,365 ft	1,365.00		250.93		0.40%	120.13			1,736.05
333 Double Water Services	420 ft	23,100.00		4,246.43		6.78%	2,032.92			29,379.35
333 240 Services (CO #4)	240 ft	4,760.80		875.17		1.40%	418.98			6,054.94
334 Meters & Meter Installation - 5/8" x 3/4"	35 ea		0.00% 0.00%	-		0.00%	-	Sunstate Meter & Supply	2,788.16 600.00	2,788.16 600.00
334 Meters & Meter Installation - 5/8" x 3/4" 334 Meters & Meter Installation - 5/8" x 3/4"	1 ea 24 ea		0.00%	-		0.00%		M & A Handy Man Services Sunstate Meter & Supply	93.19	93,19
335 Fire Hydrant	6 ea	21,262.50		3,908.64		6.24%	1,871.21	Canodate meter a cappiy	00,10	27.042.35
N/A Engineering (WTP & WWTP)				-,		29,969.58	(29,969.58)			
Total Water	53.66%	340,543.10	31.88%	62,601.35	-	100.00%	-		62,432.35	497,817.77
Sewer										
353 Land @ WWTP (2.68 Acres)	Lump							Horizons Homes	18,446.44	18,446,44
353 Land @ LS (.04 Acres)	Lump							Horizons Homes	275.32	275.32
354 Construct 12' Service Road-Water & Sewer Only)	Lump	4,404.15	0.41%	809,61		1.48%	417.55			5,631.31
354 Lift Station-Fencing	Lump			-				Hercules Fence Company, Inc.	2,600.00	2,600.00
360 8" PVC Gravity (0'-6' Deep)	4,810 ft	65,656.50		12,069.50		22.08%	6,224.83			83,950.83
361 4" Sanitary Lateral	4 ft	945.00		173.72		0.32%	89.59			1,208.31
361 4* Double Sanitary Lateral 361 4* Force Main	58 ft 1,160 ft	17,640.00	 A set the set of the	3,242.73 1,298.63		5.93% 2,38%	1,672.43 669.77			22,555.16 9,032.80
362 Manhole 4-6	9 ea	15,592.50	3. A SUMMA T AMMENTE D	2.866.34		5.24%	1,478.31			19,937.15
362 Manhole 6-8	10 ea	18,375.00	- 10 - 10 - 2020 C	3,377.84		6,18%	1,742.12			23,494.95
362 Manhole 8-10	2 ea	3,937.50	0.37%	723.82		1.32%	373.31			5,034.63
362 Manhole 10-12	2 ea	4,725.00		868.59		1.59%	447,97			6,041.56
371 Lift Station	Lump	36,907.50) 3.46%	6,784.63		12.41%	3,499.16			47,191.29
371 Lift Station-Electric	Lump	117.016.00	64 0 497	24 676 00	3,381.40	20 650/	11 170 40			3,381.40
380 WWTP 380 Convert Wells (Monitoring Wells)	Lump 2 ea	117,915.00 4,200.00	222 State 1996 State 1996 State 1	21,676.08 772.08		39.65% 1.23%	11,179.40 369.62			150,770.48 5,341.70
380 WWTP-Electric	Lump	4,200.00	0.03 /A	(12.00	1,379.40	04.04.1	005,02			1,379.40
N/A Engineering (WTP & WWTP)			1993년 - 2011 1993년 - 1993년 - 19			28,192.65	(28,192.65)			-
Total Sewer	46.34%	297,362.55	i 27.84%	54,663.56	4,760.80	98.59%	(28.58)		2,600.00	406,272.75
Total Water & Sewer	100.00%	637,905.65		117,264.91	4,760.80		(28.58)		65,032.35	904,090.51
I Utal Water & Gewel	100.0070	337,503.03	-1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.	111,207.01	-,,,00,00		(20.00)		00,002.00	504,050.31
Non-Utility							ĺ			
Roadway-1" Type III Asphalt		108,790.00		19,998.65			I			128,788.65
Roadway - Miami Curb		66,241.80		12,177.10						78,418.90
Roadway - Street signs/striping		2,802.00 29,760.00		515.09 5,470.72				2		3,317.09
Roadway - 48 Improvements Drainage - 21 x 15 CMP		3,426,22		5,470.72 629.84		18060 A T				35,230.72 4,056.06
Drainage - 28 x 20 CMP		16,857.68		3,098.91			1			19,956.59
Drainagé - 19" x 30" ERCP		4,890.56		899.02				·		5,789.58

Drainage - 35 x 24 CMP 21 91 461 2 205% 4 028 52 Drainage - 24 x 35 CROP 7.85 46 0.26% 506 71 Drainage - 24 x 35 CROP 15.81 1.0 15.7% 3.091 46 Drainage - 24 x 35 CROP 15.81 1.0 1.57% 3.091 46 Drainage - 24 x 15 Chavalis 2.255.44 0.25% 1.080 91 Drainage - 24 x 15 Chavalis 2.25 0.00% 4.83 Drainage - 24 x 15 Chavalis 2.25 0.00% 4.83 Drainage - 35 x 24 Chavalis 2.065.14 0.99% 3.310 Drainage - 35 x 24 Chavalis 2.065.14 0.19% 379 63 Drainage - Special Storm Manhole 2.065.14 0.19% 379 63 Drainage - Special Storm Manhole 1.23.75 0.19% 226 80 Drainage - Special Storm Manhole 1.575.00 0.15% 289 53 Drainage - Special Storm Manhole 1.575.00 0.15% 289 53 Drainage - Special Storm Manhole 1.575.00 0.15% 289 53 Drainage - Special Storm Manhole 1.575.00 0.15% 289 53		× , *,		Pave-Rit	e, Inc.		SECO-Elect Se	erv Installation		1	
Drainage - 35 x 24 CMP 21,914.61 2.05% 4,028.52 2 2 2 2 2 2 2 2 2 3 3 2 2 3 3 2 2 3 3 6 7 6 7 7 3 6 7	Description	No. of Units	Pay Reg #7	Allocation	Amount		Allocation	Amount	Vandors		Total
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Drainage - 35 x 24 Endwalls 7.665.00 0.72% 1.409.04 Drainage - Sitk Fence 2.065.14 0.19% 379.63 Drainage - Type E Inlets 2.047.50 0.19% 379.63 Drainage - Type V Inlets 40,950.00 3.83% 7.527.76 Drainage - Special Inlet 1,253.75 0.12% 228.80 Drainage - Special Inlet 1,253.75 0.12% 228.80 Drainage - Storm Manhole 1,755.00 0.15% 289.53 Drainage - Storm Manhole 1,757.00 0.15% 289.53 Drainage - 14" U Endwalls 3,769.00 0.37% 729.61 Drainage - 14" U Endwalls 3,769.00 0.37% 729.61 Drainage - 14" U Endwalls 3,699.00 0.37% 729.61 Deduct Istill Fence (CO #3) (2.0285.14) 0.19% (379.63) Deduct Istill Fence (CO #3) (2.0285.14) 1.082.62 7 Drainage structure mode (CO #1) (5.038.00) -0.50% (980.91) 45,425.00 Total Norn-Utilities 1,068.051.33 100.00%				0.32%	633,10					1 1	4,077.10
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Drainage - Special Niet 1,233.75 0.12% 226.80 Drainage - Special Storm Manhole 1,785.00 0.17% 328.13 Drainage - Storm Manhole 1,575.00 0.15% 229.53 Drainage - 24" U Endwalls 6,174.00 0.58% 1,134.95 Drainage - 16" U Endwalls 3,969.00 0.37% 729.61 Deduct Sill Fence (CO #3) (2,065.14) 0.15% 0.85% Drainage structure mods (CO #1) 9,183.11 0.86% 1,688.11 Deduct sill of water meters (CO #5) 6,536.00 55% (980.91) Engineering (Non-Utility) 45,425.00 45,425.00 55,032.35 Total Before Soft Cost 1,066,051.33 100.00% 196,337.72 4,760.80 Stework - Grading 87,657.70 (87,657.70) 45,396.42 65,032.35 Soft Cost 30.80 (48,503.00) (48,503.00) 448,503.00)	Drainage - MES		1,575.00	0.15%	289.53		gi en bei tides, 200 vijer Gil - beidene en 20 - tid				1,864,53
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Deduct Silt Fence (CO #3) (2,065.14) -0.19% (379.63) (1* Type S-III Asphalt (CO #2) 60,288.00 5.64% 11,082.62 7 Drainage structure mods (CO #1) 9,183.11 0.86% 1,688.11 1	Drainage - 24" U Endwalls		6,174.00	0.58%	1,134.95				Č		7,308.95
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Deduct install of water meters (CO #5) (5,336.00) -0.50% (980.91) 45,425.00 4 Engineering (Non-Utility) 430,145.68 40.27% 79,072.81 - 45,425.00 - 55 Total Non-Utilities 1,068,051.33 100.00% 196,337.72 4,760.80 45,396.42 65,032.35 1,450 Soft Cost Sitework - Grading 87,657.70 (87,657.70) 48,503.00) 48,503.00 40,841.60		1	60,288.00	5.64%	11,082.62		1 승규 소상관 전				71,370.62
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Total Non-Utilities 430,145.68 40.27% 79,072.81 - - 45,425.00 Total Before Soft Cost 1,068,051.33 100.00% 196,337.72 4,760.80 45,396.42 65,032.35 1,455 Soft Cost 87,657.70 (87,657.70) 48,503.00 48,503.00 55,032.35 1,455 Soft Cost 87,657.70 (87,657.70) 64,503.00 65,032.00 1,455 Soft Cost 87,657.70 (87,657.70) 64,503.00 64,		1	(5,336.00)	-0.50%	(980.91)		이 소설하는 것			1 1	(6,316.91)
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Sitework - Grading 87,657.70 (87,657.70) Sitework - Fill & Fine Grading 48,503.00 (48,503.00) Sod 40,841.60 (40,841.60)	Soft Cost										
Sitework - Fill & Fine Grading 48,503.00 (48,503.00) Sod 40,841.60 (40,841.60) (40,841.60)		1	87.657.70		(87.657.70)		t sa ka ka ka ka				
Sod 40,841.60 (40,841.60)							[[동소방송]] 총 종:				
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1 Seed & Mulch 1 24,789,00 % % 4 (24,789,00) 📓 6 (34,75% 📲 📲	Seed & Mulch	1	24,789.00	영화 활동할다.	(24,789.00)						
Reduce Seed and Mulch Requirements (CO#6) (5,453.58) 5,453.58											
196,337.72 (196,337.72) -						-		-		· · · ·	
						4,760.80		45,396.42	*	65.032.35	1,458,734.00
			<u> </u>	•							

EXHIBIT I

A statement setting forth the reasons for an acquisition adjustment, if one is requested.

See attached.

Holland & Knight

315 South Calhoun Street, Suite 600 | Tallahassee, FL 32301 | T 850.224.7000 | F 850.224.8832 Holland & Knight LLP | www.hklaw.com

March 10, 2010

D. BRUCE MAY, JR. 850-425-5607 bruce.may@hklaw.com

VIA HAND DELIVERY

Ann Cole Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

> Re: Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's Water and Wastewater Systems to Aqua Utilities Florida, Inc. and for Amendment of Certificate No. 441-S and 507-W, in Sumter County

Dear Ms. Cole:

Enclosed on behalf of Aqua Utilities Florida, Inc. ("AUF") are the original and seven (7) copies of AUF's application for approval of transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's water and wastewater systems and for amendment of Certificate No. 441-S and 507-W, in Sumter County. Because this transfer is unique in several respects, AUF provides the following information to fully apprise the Commission of events that led to this filing.

AUF's Prior Request

AUF previously requested approval of this transfer in Docket No. 080517-WS, but later withdrew its request for the reasons stated in its letter dated August 12, 2009. In its letter of withdrawal, AUF advised the Commission that it would proceed to unwind its conditional acquisition and sell the systems back to the prior owner – Horizon Homes.

Efforts to Unwind

After withdrawing its previous request, AUF made repeated and concerted attempts to unwind its conditional acquisition of the utility systems. On September 30, 2009, AUF sent a letter to Horizon Homes stating that it was unwinding the purchase agreement, and would be transferring the assets back and seeking the reimbursement of the purchase price and all capital expenditures that had been made to maintain the systems in good working order. Furthermore, to ensure continued operation of the utility systems, and to comply with the requirements of Chapter 367, Florida Statutes, AUF provided Horizon Homes with a professional service agreement for the licensed operation of the systems. During this same time period, AUF made numerous telephone calls to Horizon Homes and its agents to discuss the logistics of unwinding

Atlanta | Bethesda | Boston | Chicago | Fort Lauderdale | Jacksonville | Lakeland | Los Angeles | Miami | New York Northern Virginia | Orlando | Portland | San Francisco | Tallahassee | Tampa | Washington, D.C. | West Palm Beach Abu Dhabi | Beijing | Caracas* | Mexico City | Tel Aviv* * Representative Office Ann Cole March 10, 2010 Page 2

the acquisition. None of these efforts have proven successful, and to date AUF has never received a response from the prior owner confirming its agreement to the unwind.

Developer's Disinterest in Continued Operations

The prior owner has not operated, maintained or provided any water or wastewater services to the customers since the initial acquisition agreement was signed on December 13, 2007. Moreover, the prior owner has shown no interest whatsoever in assuming any operation of the utility despite AUF's diligent efforts to transfer the systems back. The prior owner in fact has repeatedly signaled that it will not assume the responsibility of owning or operating the systems. Therefore, faced with the fact that the prior owner has effectively abandoned the systems, and in order to ensure that customers continue to receive water and wastewater service, AUF is requesting again that the Commission approve the acquisition and authorize it to own and operate the systems.

AUF's Proposal

Because of the unique aspects of this transaction, AUF has structured the attached application for approval of the transfer to (1) ensure the continued receipt of quality water and wastewater service to the customers, and, (2) address potential concerns that rigid application of subsection (3)(b) of the Commission's negative acquisition adjustment rule-- Rule 25-30.0371 (the "Rule")-- could result in a possible "windfall." Because subsection (3)(b) of the Rule is in effect today, AUF could request that the subsection be applied in this case. However, AUF is not making that request. Instead, in a good faith attempt to address concerns articulated in the prior docket, AUF is proposing two alternative options. Both options address the consequences of applying the Rule to this unique scenario where the purchase price is significantly below the net book value of the utility systems being acquired.

Option 1. Under Option 1, upon Commission approval of the transfer, AUF proposes to *immediately* recognize 50% of the negative acquisition amount, which is calculated as the difference between the purchase price and 80% of net book value. In Docket No. 080517-WS, staff calculated the negative acquisition amount to be \$303,260. Thus, AUF would immediately record 50% of that amount (\$151,630) on its books as negative acquisition adjustment for both ratemaking and earnings review purposes. AUF would amortize this amount over the average remaining life of the purchased assets for a period of 24 years. This amortization period is based on the remaining average life of the acquired systems, which is consistent with the amortization treatment prescribed by the Rule for contested negative acquisition adjustments. See Rule 25-30.0371(3)(a), Florida Administrative Code. Moreover, the 24 year amortization period is significantly longer than the 5 year amortization period prescribe by provisions in the Rule relating to uncontested negative acquisition adjustments. Thus, this approach avoids the potential for a "windfall" after 5 years, and results in the customers of the acquired utility (as well as the existing AUF customers) receiving the benefit of the recorded negative acquisition adjustment for the next 24 years.

Ann Cole March 10, 2010 Page 3

Option 2. Under Option 2, upon Commission approval of the transfer, AUF would recognize the total amount of negative acquisition adjustment as calculated in Option 1, i.e., \$303,260. This treatment is consistent with the existing Rule. However, in order to recognize the unique circumstances of this particular purchase, AUF would propose to extend the negative acquisition amortization period from five years to ten years. By extending the amortization period, a greater portion of the negative acquisition amount would be recognized in prospective rates thus further dissuading the utility from coming in for a rate case. (It is important to note that in the prior rulemaking proceedings which culminated in the adoption of the Rule, all of the stakeholders, including OPC, discussed in detail the length of time over which the negative acquisition adjustment should be amortized. In its comments, OPC stated that extending the amortization period to a term of "six to ten years" would be an improvement to the Commission's policy and would provide greater rate stability to customers. See OPC's 2001 Comments, pp. 4-5.) AUF believes that extending the amortization period to more than ten years would take away any incentive for a well-run utility to acquire smaller systems and thus would countermand the fundamental policy upon which the Rule is based. For that reason, AUF is proposing that the amortization period could be extended to ten years for this particular purchase.

AUF believes that both options described above are consistent with the spirit of the existing Rule.

Other Information

In Docket No. 080517-WS, the Commission staff requested additional information regarding the acquisition's potential impact on AUF's existing body of customers. Although that type of information had never before been part of the Commission's transfer approval analysis under Section 367.071(1), Florida Statutes, AUF supplied the requested information on an expedited basis to facilitate staff's request. However, after AUF withdrew its prior application, it discovered that in its haste to develop the requested information, it had significantly understated the number of bills for the acquired utility. AUF has internally corrected its miscalculation and this corrected information shows that the acquisition will not put upward pressure on the bills of existing AUF customers, either under the existing Rule or under Options 1 or 2.

Also enclosed with this application are: one copy of the territory and system map for water; one copy of the territory and system map for wastewater; the original and two copies of the proposed water and wastewater tariffs; and, AUF's filing fee check in the amount of \$1,500.00.

Ann Cole March 10, 2010 Page 4

Finally, for our records, please acknowledge your receipt of this filing on the enclosed copy of this letter. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP

. . . .

D. Bruce May, Jr.

DBM:kjg Enclosures

cc: Carl Smith Kimberly A. Joyce William T. Rendell

x

EXHIBIT J

A statement from the buyer that it has obtained or will obtain copies of all the federal income tax returns of the seller from the date the utility was first established, or rate base was last established by the Commission or, if the tax returns have not been obtained, a statement from the buyer detailing the steps taken to obtain the returns.

Horizon Homes of Central Florida, Inc. filed combined federal income tax returns. Jumper Creek Manor did not file separate return. A copy of that return is available at the Horizon Homes of Central Florida, Inc. main office.

EXHIBIT K

A statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and in compliance with all applicable standards set by the Department of Environmental Protection.

After reasonable investigation, Aqua Utilities has determined that the systems acquired from Horizon Homes of Central Florida, Inc. in December 2007, were and are in satisfactory condition and are in compliance with all applicable standards set by the Florida Department of Environmental Protection ("FDEP"), and do not have any outstanding Notices of Violation or Consent Orders with the FDEP.

EXHIBIT L

An affidavit that the notice of actual application was given in accordance with Section 367-045(1), Florida Statutes, and Rule 25-30.030, Florida Administrative Code, by regular mail.

Exhibit L will be a late-filed exhibit.

-

EXHIBIT M

An affidavit that the notice of actual application was given in accordance with Rule 25-30.030, Florida Administrative Code, by regular mail or personal delivery to each customer of the system begin transferred.

Exhibit M will be a late-file exhibit.

EXHIBIT N

Immediately upon completion of publication, an affidavit that the notice of actual application was published once in a newspaper of general circulation in the territory in accordance with Rule 25-30-030, Florida Administrative Code. A coy of the proof of publication shall accompany the affidavit.

Exhibit N will be a late-filed exhibit.

EXHIBIT O

Evidence that the utility owns the land where the utility treatment facility are located. Or, where the utility does not own the land, a coy of the agreement which provides for the long term, continuous use of the land, such as a 99-year lease. The Commission may consider a written easement or other cost-effective alternative.

•

A copy of the Warranty Deed and legal description are attached.

Prepared By and Return To: Lee Stuart Smith, Esq. HOLLAND & KNIGHT LLP 200 S. Orange Avenue, Suite 2600 Orlando, Florida 32801

Property Appraisers ID #: 242122-N24A117

WARRANTY DEED

THIS WARRANTY DEED made the ______ day of ______, 2007 by JUMPER CREEK JOINT VENTURE, a Florida joint venture, having a place of business at ________ (hereinafter referred to as the "Grantor"), to AQUA UTILITIES FLORIDA, INC., a Florida corporation, having a place of business at 1100 Thomas Avenue, Leesburg, Florida 37478 (hereinafter referred to as the "Grantee"):

WITNESSETH:

That the Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, receipt and sufficiency of which is hereby acknowledged, by these presents does grant, bargain, sell and convey to the Grantee, all that certain land situate in **Sumter** County, Florida, more particularly described as follows:

See Exhibit "A" attached hereto and by this reference made a part hereof (hereinafter referred to as the "Property")

The Property is subject to those certain matters better described on the attached **Exhibit "B"** (the "**Permitted Exceptions**") incorporated herein by this reference, which shall run with the land and be binding upon the Grantee and its successors and/or assigns.

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.

AND the Grantor does hereby covenant with the Grantee that it is lawfully seized of the Property in fee simple; that the Grantor has good right and lawful authority to sell and convey the Property; that it fully warrants the title to the Property and will defend the same against the lawful claims of all persons whomsoever.

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

Two Witnesses Printed Name: Dichlard Brown

J. Schulto Printed Name: David

JUMPER CREEK JOINT VENTURE, a Florida joint venture

By: Name: Grean A. Wasterman

Title: Managing Member

STATE OF FLORIDA COUNTY OF Seringle

SEAL

Signature of Notary Public State of FLONION Commission Number: DD 408

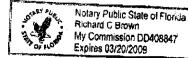


Exhibit "A"

(Legal Description)

ALL OF TRACTS OR PARCELS 4, 5 AND 6 OF PLAT RECORDED AT PLAT BOOK 9, PAGE 5, SUMTER COUNTY, FLORIDA RECORDS, BEING A PORTION OF THE FOLLOWING DESCRIBED PROPERTY:

LEGAL DESCRIPTION OF JUMPER CREEK MANOR

BEGIN AT THE NORTHEAST CORNER OF THE SOUTH 1/2 OF THE SOUTHWEST ¼ OF THE NORTHEAST 1/4 OF SECTION 24, TOWNSHIP 21 SOUTH, RANGE 22 EAST. SUMTER COUNTY, FLORIDA; THENCE S.89°5427"W. ALONG THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24 A DISTANCE OF 660.60 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24; THENCE N.00°02'51"W. ALONG SAID EAST LINE A DISTANCE OF 362.66 FEET; THENCE S.89°55'28"W. A DISTANCE OF 320.00 FEET; THENCE N.00°02'51" W. A DISTANCE OF 250.00 FEET TO A POINT BEING ON THE SOUTH RIGHT-OF-WAY LINE OF COUNTY ROAD 48, HAVING A 100.00 FOOT WIDE PUBLIC RIGHT-OF-WAY; THENCE S.89°55'28"W. ALONG SAID SOUTH RIGHT-OF-WAY LINE A DISTANCE OF 365.39 FEET TO A POINT BEING 25.00 FEET WESTERLY OF, WHEN MEASURED PERPENDICULARLY TO, THE WEST LINE OF THE EAST 1/2 OF SAID SECTION 24; THENCE S.00°01'42"E. PARALLEL TO SAD) WEST LINE A DISTANCE OF 2,297.15 FEET: THENCE N.89°57'30"E. PARALLEL TO TIJE SOUTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 24 A DISTANCE OF 927.35 FEET TO A POINT BEING ON THE WEST LINE OF THE SOUTH 60(100 FEET OF THE EAST 420.00 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24: THENCE N.00°04'05"W. ALONG SAIL) WEST LINE A DISTANCE OF 293.06 FEET TO A POINT BEING ON THE NORTH LINE OF THE SOUTH 600,00 FEBT OF THE EAST 420.00 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24; THENCE N.89°5T42'E, ALONG SAID NORTH LINE A DISTANCE OF 420.00 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24; THENCE N.00°04'05"W. ALONG SAJD EAST LINE A DISTANCE OF 72813 FEFT TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 114 OF SAID SECTION 24; THENCE N.00°04'OI"W. ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24 A DISTANCE OF 664.33 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH AND SUBJECT TO COVENANTS, EASEMENTS AND RESTRICTIONS OF RECORD.

BEING THE SAME PROPERTY CONVEYED TO JUMPER CREEK JOINT VENTURE BY VIRTUE OF GENERAL WARRANTY DEED FROM FIVE LAND GROUP, LLC, A FLORIDA LIMITED LIABILITY COMPANY, DATED APRIL 12, 2005, RECORDED MAY 26, 2005, IN INSTRUMENT NO. 2005-17677, BOOK 1381, PAGE 364, SUMTER COUNTY, FLORIDA RECORDS

Exhibit "B"

(Permitted Exceptions)

- 1. All taxes for the year 2008 and subsequent years, not yet due and payable.
- 2. Easements, rights of way, boundary lines and improvements as appearing on plat recorded in Plat Book 9, Page 5, Public Records of Sumter County, Florida.
- 3. Terms and conditions as set forth in Declaration of Covenants, Conditions, and Restrictions for Jumper Creek Manor, recorded June 6, 2006, in Instrument #2006-18487, Book 1590, Page 104, as amended by First Amendment to The Declaration of Covenants, Conditions, Restrictions for Jumper Creek Manor, dated November 1, 2006, recorded November 9, 2006 in Instrument #2006-36794, Official Records Book 1681, Page 727, all of the Public Records of Sumter County, Florida.
- 4. Terms and conditions as set forth in Memorandum of Joint Venture Agreement made by and between Horizon Homes of Central Florida, Inc. and Five Land Group, LLC, dated July 24, 2004, recorded May 26, 2005, in Instruments #2005-17678, Official Records Book 1381, Page 367, Public Records of Sumter County, Florida.
- 5. Terms and conditions of Specific Power of Attorney made by James S. Fox, Five Land Group, LLC and Gregg A. Wasserman, dated July 5, 2006, recorded July 17, 2006 in Official Records Book 1618, Page 382, Public Records of Sumter County, Florida.

EXHIBIT P

Sample tariff sheets for each system proposed to be transferred reflecting the change in ownership, the existing rates and charges, and the territorial descriptions for each water and wastewater system.

See attached sample tariffs as listed below:

Volume I-Section V, Original Sheet No.185.01-Rate Schedule: Residential Service (RS)

Volume I-Section V, Original Sheet No.185.2-Rate Schedule: General Service (GS) & Multi-Family (MF)

Volume I-Section VI, First Revised Sheet No. 1.1-Index of Service Availability Charges (cont.)

Volume I-Section VI, Original Sheet No. 3.22 - Service Availability Charges

Volume I-Section VII, First Revised Sheet No.1.0 - Index of Miscellaneous Section

Volume I-Section VII, Original Sheet No. 2.6 – Miscellaneous Service Charges

Volume I-Section VII, Second Revised Sheet No.3.1 - Customer Deposits (cont.)

Volume II-Section V, Original Sheet No. 65.1-Rate Schedule: Residential Service (RS)

Volume II-Section V, Original Sheet No. 65.2-Rate Schedule: General Service (GS) & Multi-Family (MF)

Volume II-Section VII, First Revised Sheet No. 3.1-Customer Deposits (cont.)

AQUA UTILITIES FLORIDA, INC. WATER TARIFF

VOLUME I - SECTION V Original Sheet No. 185.1

RATE SCHEDULE: JUMPER CREEK RESIDENTIAL SERVICE (RS)

- **AVAILABILITY:** Available throughout the area served by the Company in the Jumper Creek service area of Sumter County.
- <u>APPLICABILITY:</u> For water service for all purposes in private residences and individually metered apartment units.
- **LIMITATIONS:** Subject to all of the Company's Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD: Monthly.

RATE:

Meter Size	Base Facility Charge			
All Meters Sizes (Includes 10,000 Gallons)	\$	25.00		
		0.50		

- GALLONAGE CHARGE: Per 1,000 gallons (over 10,000 Gals.) \$ 2.50
- MINIMUM CHARGE: Base Facility Charge.

TERMS OF PAYMENT: Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the Customer separate and apart from any other bill, service may then be discontinued.

TYPE OF FILING:

Transfer of Ownership

EFFECTIVE DATE:

VOLUME I - SECTION V Original Sheet No. 185.2

RATE SCHEDULE: JUMPER CREEK GENERAL SERVICE (GS) and MULTI-FAMILY (MF)

- **AVAILABILITY:** Available throughout the area served by the Company in the Jumper Creek service area of Sumter County.
- **<u>APPLICABILITY:</u>** For water service to all Customers for which no other schedule applies.
- **<u>LIMITATIONS</u>**: Subject to all of the Company's Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD: Monthly.

RATE:

<u></u>	<u>Meter Size</u>	Base Facility Charge			
	All Meters Sizes (Includes 10,000 Gallons)	\$	25.00		
GALLONAGE CHARGE:	Per 1,000 gallons (over 10,000 Gals	s.) \$	2.50		

- MINIMUM CHARGE: Base Facility Charge.
- **TERMS OF PAYMENT:** Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the Customer separate and apart from any other bill, service may then be discontinued.

TYPE OF FILING:

Transfer of Ownership

EFFECTIVE DATE:

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INDEX OF SERVICE AVAILABILITY CHARGES (Cont.)

	Sheet Number
Main Extension Charge	3.0
Meter Installation Charge	3.0
Stand Alone Backflow Prevention Device	3.0
Service Installation Charge	3.0
Plant Capacity Charge	3.0
List of Plants	3.1
Service Availability Charges for Tangerine in Orange County	3.5
Service Availability Charges for Arredondo in Alachua County	3.6
Service Availability Charges for Haines Creek in Lake County	3.17
Service Availability Charges for 48 Estates in Lake County	3.8
Service Availability Charges for Jasmine Lakes in Pasco County	3.9
Service Availability Charges for Kings Cove in Lake County	3.10
Service Availability Charges for Lake Josephlne in Highlands County.	3.11
Service Availability Charges for Lake Osborne in Palm Beach County.	3.12
Service Availability Charges for Ocala Oaks in Marion County	3.13
Service Availability Charges for Ravenswood in Lake County	3.14
Service Availability Charges for Rosalie Oaks in Polk County	3.15
Service Availability Charges for Sebring Lakes in Highlands County	3.16
Service Availability Charges for Summit Chase in Lake County	3.17
Service Availability Charges for Village Water in Polk County	3.18
Service Availability Charges for The Woods in Sumter County	3.19
Service Availability Charges for Fairways @ Mt. Plymouth in Lake Cou	inty 3.20
Service Availability Charges for Breeze Hill in Polk County	3.21
Service Availability Charges for Jumper Creek in Sumter County	3.22

SERVICE AVAILABILITY CHARGES

AVAILABILITY:

Jumper Creek in Sumter County, Florida.

Customer Connection (Tap-in) Charge Charge:

5/8" x 3/4" metered service	\$
1" metered service	\$
1-1/2" metered service	\$
2" metered service	\$
Over 2" metered service	\$

Meter Installation Charges:

<u>Standard Meter:</u>		
Per Connection -	5/8" X 3/4"	\$ 220.00
Per Connection -	Over 5/8 X 3/4"	Actual Cost

Main Extension Charge:

rei L(O(L(O - yai))) = yai) = yai)	Per	ERC (ERC =	gallons per day)	\$
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Plant Capacity Charge:

Per ERC (ERC = ____ gallons per day) \$

TYPE OF FILING Transfer of Ownership

EFFECTIVE DATE

1

INDEX OF MISCELLANEOUS SECTION

	Sheet Number
Index of Miscellaneous Section	1.0
Miscellaneous Service Charges	2.0
Miscellaneous Service Charges (Crystal River Systems)	2.1
Miscellaneous Service Charges (Village Water-Polk County)	2.2, 2.6
Customer Deposit	3.0 – 3.3
Meter Test Deposit	4.0 - 4.4
Returned Check Charge	5.0
Lot Fee	6.0
Utility Tax Rider	7.0
Standard Forms	
Application for Service	8.0
Sample of Customer's Bill	9.0
Customer's Guarantee Deposit and/or Service Charge Receipt	10.0
Service Availability Fees Receipt	11.0
Requirements for Reclaimed Water Service	12.0

MISCELLANEOUS SERVICE CHARGES (Continued)

APPLICABILITY: For the following services to all customers within Jumper Creek system in Sumter County, Florida.

CHARGES:

Type of ServiceFeeInitial Connection\$ 25.00Normal Reconnection\$ 25.00Violation Reconnection\$ 35.00Premises Visit (in lieu of disconnection)\$ 25.00Returned Check Charge\$ 50.00Late Fee\$ 25.00

AQUA UTILITIES FLORIDA, INC. WASTEWATER TARIFF

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VOLUME II SECTION VII First Revised Sheet No. 3.1 **Cancels Original Sheet No. 3.1**

SYSTEM NAME	COUNTY	DEPOSIT
Arredondo Farms	Alachua	\$
Beecher's Point	Putnam	\$30.00
Chuluota	Seminole	
Florida Central Commerce Park	Seminole	
Holiday Haven	Lake	\$25.00
Jasmine Lakes	Pasco	\$
Jumper Creek	Sumter	\$80.00
Jungie Den	Volusia	\$25.00
King's Cove	Lake	\$45.00
Lake Gibson Estates	Polk	\$35.00
Leisure Lakes	Highlands	\$30.00
Morningview	Lake	
Palm Port	Putnam	
Palm Terrace	Pasco	\$10.00
Park Manor	Putnam	
Rosalie Oaks	Polk	\$20.00 (5/8"x3/4")
Rosalie Oaks	Polk	\$50.00 (1")
Rosalie Oaks	Polk	\$100.00 (11/2")
Rosalie Oaks	Polk	\$160.00 (over 2")
Silver Lake Oaks	Putnam	\$30.00
South Seas	Lee	\$
Summit Chase	Lake	\$40.00
Sunny Hills	Washington	\$25.00
Valencia Terrace	Lake	\$10.00
Venetian Village	Lake	
Village Water (General)	Polk	\$50.00 (5/8"x3/4")
Village Water (General)	Polk	\$100.00 (1")
Village Water (General)	Polk	\$150.00 (11/2")
Village Water (General)	Polk	\$200.00 (2")
Village Water (General)	Polk	\$400.00 (4")
Village Water (General)	Polk	\$900.00 (8")
The Woods	Sumter	\$20.00 (5/8"x3/4" Gen)
The Woods	Sumter	\$50.00 (1" Gen)
The Woods	Sumter	\$100.00 (11/2" Gen)
The Woods	Sumter	\$160.00 (2" Gen)
Zephyr Shores	Pasco	

<u>TYPE OF FILING</u> Transfer of Ownership

EFFECTIVE DATE

RATE SCHEDULE: JUMPER CREEK RESIDENTIAL SERVICE (RS)

- **AVAILABILITY:** Available throughout the area served by the Company in the Jumper Creek service area of Sumter County.
- **<u>APPLICABILITY:</u>** For wastewater service for all purposes in private residences and individually metered apartment units.
- **LIMITATIONS:** Subject to all of the Company's Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD: Monthly.

RATE:

Meter Size	Base Facility Charge
All Meter Sizes (Flat Rate)	\$ 40.00

- GALONAGE CHARGE: Per 1,000 gallons \$.00
- MINIMUM CHARGE: Base Facility Charge.
- **TERMS OF PAYMENT:** Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the Customer separate and apart from any other bill, service may then be discontinued.

TYPE OF FILING:

Transfer of Ownership

EFFECTIVE DATE:

RATE SCHEDULE: JUMPER CREEK GENERAL SERVICE (GS) and MULTI-FAMILY (MF)

- Available throughout the area served by the Company in the Jumper Creek AVAILABILITY: service area of Sumter County.
- For wastewater service to all Customers for which no other schedule applies. APPLICABILITY:
- Subject to all of the Company's Rules and Regulations of this Tariff and General LIMITATIONS: Rules and Regulations of the Commission.
- **BILLING PERIOD:** Monthly.

RATE:

Meter Size	Base Facility Charge
All Meter Sizes (Flat Rate)	\$ 40.00

Per 1,000 gallons \$.00 GALLONAGE CHARGE:

- MINIMUM CHARGE: Base Facility Charge.
- Bills are due and payable when rendered and become delinguent if not **TERMS OF PAYMENT:** paid within twenty (20) days. After five (5) working days' written notice is mailed to the Customer separate and apart from any other bill, service may then be discontinued.

TYPE OF FILING:

Transfer of Ownership

EFFECTIVE DATE:

AQUA UTILITIES FLORIDA, INC. WATER TARIFF

VOLUME I SECTION VII Second Revised Sheet No. 3.1 Canceling First Revise Sheet No. 3.1

CUSTOMER DEPOSITS (Cont.)

SYSTEM NAME	COUNTY	DEPOSIT
Arredondo	Alachua	\$20.00
Beecher's Point	Putnam	\$20.00
Breeze Hill	Polk	
Carlton Village	Lake	
Chuluota	Seminole	
East Lake Harris Estates	Lake	
Fairways @ Mouth Plymouth	Lake	\$75.00
Fern Terrace	Lake	
Friendly Center	Lake	
Gibsonia Estates	Polk	\$20.00
Grand Terrace	Lake	\$40.00
Haines Creek	Lake	\$20.00 (5/8"x3/4')
Haines Creek	Lake	\$50.00 (1")
Haines Creek	Lake	\$100.00 (11/2"
Haines Creek	Lake	\$160.00 (over 2")
Harmony Homes	Seminole	
Hermits Cove	Putnam	
Hobby Hills	Lake	
Holiday Haven	Lake	
Imperial Mobile Terrace	Lake	\$35.00
Interlachen Lakes Estates	Putnam	
Jasmine Lakes	Pasco	
Jumper Creek	Sumter	\$50.00
Jungle Den	Volusia	\$25.00
King's Cove	Lake	\$40.00
Kingswood	Brevard	\$15.00
Lake Josephine	Highlands	
Lake Osborne Estates	Palm Beach	\$20.00 (5/8"x3/4')
Lake Osborne Estates	Palm Beach	\$50.00 (1")
Lake Osborne Estates	Palm Beach	\$100.00 (11/2"
Lake Osborne Estates	Palm Beach	\$160.00 (over 2")
Lake Gibson Estates	Polk	\$25.00
Leisure Lakes	Highlands	\$30.00
Morningview	Lake	

TYPE OF FILING

Transfer of Ownership

EFFECTIVE DATE

EXHIBIT Q

The current water and wastewater certificates issued for each system, and where not available, a statement providing an explanation of the steps taken by AUF to obtain the certificates.

Jumper Creek did not have certificates issued by the Florida Public Service Commission.

EXHIBIT R

Attached here to as Exhibit "R" is a copy of the executed and recorded special warranty deed as evidence that AUF owns the land where the water and wastewater facilities that will serve the proposed territory are located.

Warranty Deed is attached.

Prepared By and Return To: Lee Stuart Smith, Esq. HOLLAND & KNIGHT LLP 200 S. Orange Avenue, Suite 2600 Orlando, Florida 32801

Property Appraisers ID #: 242122-N24A117

WARRANTY DEED

THIS WARRANTY DEED made the ______ day of ______, 2007 by JUMPER CREEK JOINT VENTURE, a Florida joint venture, having a place of business at _______ (hereinafter referred to as the "Grantor"), to AQUA UTILITIES FLORIDA, INC., a Florida corporation, having a place of business at 1100 Thomas Avenue, Leesburg, Florida 37478 (hereinafter referred to as the "Grantee"):

WITNESSETH:

That the Grantor, for and in consideration of the sum of \$10.00 and other valuable consideration, receipt and sufficiency of which is hereby acknowledged, by these presents does grant, bargain, sell and convey to the Grantee, all that certain land situate in **Sumter** County, Florida, more particularly described as follows:

See Exhibit "A" attached hereto and by this reference made a part hereof (hereinafter referred to as the "Property")

The Property is subject to those certain matters better described on the attached **Exhibit "B"** (the "**Permitted Exceptions**") incorporated herein by this reference, which shall run with the land and be binding upon the Grantee and its successors and/or assigns.

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.

AND the Grantor does hereby covenant with the Grantee that it is lawfully seized of the Property in fee simple; that the Grantor has good right and lawful authority to sell and convey the Property; that it fully warrants the title to the Property and will defend the same against the lawful claims of all persons whomsoever.

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

Two Witnesses Printed Name: Dichlard Brown

Printed Name: DACK J. Schulto

JUMPER CREEK JOINT VENTURE, a Florida joint venture

By: aserman Name: MANOUN Title:

COUNTY OF Seminal

SEAL

Signature of Notary Public State of HUNICA Commission Number: DD 408847

Notary Public State of Florida Richard C Brown My Commission DD408847 Expires 03/20/2009

Exhibit "A"

(Legal Description)

ALL OF TRACTS OR PARCELS 4, 5 AND 6 OF PLAT RECORDED AT PLAT BOOK 9, PAGE 5, SUMTER COUNTY, FLORIDA RECORDS, BEING A PORTION OF THE FOLLOWING DESCRIBED PROPERTY:

LEGAL DESCRIPTION OF JUMPER CREEK MANOR

BEGIN AT THE NORTHEAST CORNER OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 24, TOWNSHIP 21 SOUTH, RANGE 22 EAST. SUMTER COUNTY, FLORIDA; THENCE S.89°5427"W. ALONG THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24 A DISTANCE OF 660.60 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24: THENCE N.00°02'51"W. ALONG SAID EAST LINE A DISTANCE OF 362.66 FEET: THENCE S.89°55'28"W. A DISTANCE OF 320.00 FEET: THENCE N.00°02'51" W. A DISTANCE OF 250.00 FEET TO A POINT BEING ON THE SOUTH RIGHT-OF-WAY LINE OF COUNTY ROAD 48, HAVING A 100.00 FOOT WIDE PUBLIC RIGHT-OF-WAY; THENCE S.89°55'28"W. ALONG SAID SOUTH RIGHT-OF-WAY LINE A DISTANCE OF 365.39 FEET TO A POINT BEING 25.00 FEET WESTERLY OF, WHEN MEASURED PERPENDICULARLY TO, THE WEST LINE OF THE EAST 1/2 OF SAID SECTION 24; THENCE S.00°01'42"E. PARALLEL TO SAD) WEST LINE A DISTANCE OF 2,297.15 FEET: THENCE N.89°57'30"E. PARALLEL TO TI{E SOUTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHWEST 1/4 OF SAID SECTION 24 A DISTANCE OF 927.35 FEET TO A POINT BEING ON THE WEST LINE OF THE SOUTH 60(100 FEET OF THE EAST 420.00 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24: THENCE N.00°04'05"W. ALONG SAIL) WEST LINE A DISTANCE OF 293.06 FEET TO A POINT BEING ON THE NORTH LINE OF THE SOUTH 600.00 FEET OF THE EAST 420.00 FRET OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24: THENCE N.89°5T42'E. ALONG SAID NORTH LINE A DISTANCE OF 420.00 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 24; THENCE N 00°04'05"W. ALONG SAID EAST LINE A DISTANCE OF 72813 FERT TO THE SOUTHEAST CORNER OF THE SOUTHWEST 1/4 OF THE NORTHEAST 114 OF SAID SECTION 24; THENCE N.00°04'OL"W. ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST 1/4 OF SAID SECTION 24 A DISTANCE OF 664.33 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH AND SUBJECT TO COVENANTS, EASEMENTS AND RESTRICTIONS OF RECORD.

BEING THE SAME PROPERTY CONVEYED TO JUMPER CREEK JOINT VENTURE BY VIRTUE OF GENERAL WARRANTY DEED FROM FIVE LAND GROUP, LLC, A FLORIDA LIMITED LIABILITY COMPANY, DATED APRIL 12, 2005, RECORDED MAY 26, 2005, IN INSTRUMENT NO. 2005-17677, BOOK 1381, PAGE 364, SUMTER COUNTY, FLORIDA RECORDS

Exhibit "B" (Permitted Exceptions)

- 1. All taxes for the year 2008 and subsequent years, not yet due and payable.
- 2. Easements, rights of way, boundary lines and improvements as appearing on plat recorded in Plat Book 9, Page 5, Public Records of Sumter County, Florida.
- 3. Terms and conditions as set forth in Declaration of Covenants, Conditions, and Restrictions for Jumper Creek Manor, recorded June 6, 2006, in Instrument #2006-18487, Book 1590, Page 104, as amended by First Amendment to The Declaration of Covenants, Conditions, Restrictions for Jumper Creek Manor, dated November 1, 2006, recorded November 9, 2006 in Instrument #2006-36794, Official Records Book 1681, Page 727, all of the Public Records of Sumter County, Florida.
- Terms and conditions as set forth in Memorandum of Joint Venture Agreement made by and between Horizon Homes of Central Florida, Inc. and Five Land Group, LLC, dated July 24, 2004, recorded May 26, 2005, in Instruments #2005-17678, Official Records Book 1381, Page 367, Public Records of Sumter County, Florida.
- 5. Terms and conditions of Specific Power of Attorney made by James S. Fox, Five Land Group, LLC and Gregg A. Wasserman, dated July 5, 2006, recorded July 17, 2006 in Official Records Book 1618, Page 382, Public Records of Sumter County, Florida.

EXHIBIT S

Attached hereto as Exhibit "S" is an accurate legal description of the water and wastewater territory proposed to be added using township, range, and section references as specified by Rule 24-30.030(2), Florida Administrative Code.

Legal Description attached.

LEGAL DESCRIPTION

ALL OF TRACTS OR PARCELS 4, 5, AND 6 OF PLAT BOOK 9, PAGE 5, SUMTER COUNTY, FLORIDA RECORDS, BEGIN A PORTION OF THE FOLLOWING DESCRIBED PROPERTY:

LEGAL DESCRIPTION OF JUMPER CREEK MANOR

BEGIN AT THE NORTHEAST CORNER OF THE SOUTH ½ OF THE SOUTHWEST ¼ OF THE NORTHEAST ¼ OF SECTION 24, TOWNSHIP 21 SOUTH, RANGE 22 EAST, SUMTER COUNTY, FLORIDA; THENCE S.89°54'27"W. ALONG THE NORTH LINE OF THE SOUTH ½ OF THE SOUTHWEST ¼ OF THE NORTHEAST ¼ OF SAID SECTION 24 A DISTANCE OF 660.60 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST ¼ OF THE SOUTHWEST ¼ OF THE NORTHEAST ¼ OF SAID SECTION 24; THENCE N.00°02'51"W. ALONG SAID EAST LINE A DISTANCE OF 362.66 FEET: THENCE S.89°55'28"W. A DISTANCE OF 320.00 FEET; THENCE N.00°02'51"W. A DISTANCE OF 250.00 FEET TO A POINT BEING ON THE SOUTH RIGHT-OF-WAY LINE OF COUNTY ROAD 48, HAVING A 100.00 FOOT WIDE PUBLIC RIGHT-OF-WAY; THENCE S.89°55'28"W. ALONG SAID SOUTH RIGHT-OF-WAY LINE A DISTANCE OF 365.39 FEET TO A POINT BEING 25.00 FEET WESTERLY OF, WHEN MEASURED PERPENDICULARLY TO, THE WEST LINE OF THE EAST ½ OF SAID SECTION 24; THENCE S.00°01'42"E. PARALLEL TO SAID WEST LINE A DISTANCE OF 2,297.15 FEET; THENCE N.89°57'30"E. PARALLEL TO THE SOUTH LINE OF THE NORTHEAST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 24 A DISTANCE OF 927.35 FEET TO A PONT BEING ON THE WEST LINE OF THE SOUTH 600.00 FEET OF THE EAST 420.00 FEET OF THE NORTHWEST ¼ OF SIDA SECTION 24: THENCE N.00°04'05"W. ALONG SAID WEST LINE A DISTANCE OF 293.06 FEET TO A POINT BEING ON THE NORTH LINE OF THE SOUTH 600.00 FEET OF THE EAST 420.00 FEET OF THE NORTHWEST 1/4 OF THE SOUTHEAST ¼ OF SAID SECTION 24; THENCE N.89°57'42"E. ALONG SAID NORTH LINE A DISTANCE OF 420.00 FEET TO A POINT BEING ON THE EAST LINE OF THE NORTHWEST ¼ OF THE SOUTHEAST ¼ OF SAID SECTION 24, THENCE N.00°04'05"W. ALONG SAID EAST LINE A DISTANCE OF 728.13 FEET TO THE SOUTHEAST CORNER OF THE SOUTHWEST ¼ OF THE NORTHEAST ¼ OF SAID SECTION 24: THENCE N.00°04'01"W. ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHEAST ¹/₄ OF SAID SECTION 24 A DISTANCE OF 664.33 FEET TO THE PONT OF BEGINNING.

TOGETHER WITH AND SUBJECT TO COVENANTS, EASEMENTS AND RESTRICTIONS OF RECORD.

BEING THE SAME PROPERTY CONVEYED TO JUMPER CREEK JOINT VENTURE BYVIRTURE OF GENERAL WARRANTY DEED FROM FIVE LAND GROUP, LLC, A FLROIDA LIMITED LIABILITY COMPANY, DATED APRIL 12, 2005, RECORDED MAY 26, 2005, IN INSTRUMENTNO. 2005-17677, BOOK 1381, PAGE 364, SUMTER COUNTY, FLORIDA RECORDS.

COMPOSITE EXHIBIT T

Official maps showing township, range and section of the proposed amended water and wastewater territory, and the existing lines and facilities of the proposed amended territory, are attached.

EXHIBIT U

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's (Jumper Creek Manor) Water and Wastewater Systems and Amendment of Certificates in Sumter County, Florida.

)		
)	Docket No	
)		
)		
ĵ.	Filed:	, 2010
ý		

AFFIDAVIT

STATE OF FLORIDA: COUNTY OF LAKE:

BEFORE ME, the undersigned authority, personally appeared John M. Lihvarcik,

who after being duly sworn, deposes and says:

1. That I, John M. Lihvarcik, am the President and Chief Operating Officer

of Aqua Utilities Florida, Inc.

2. That in accordance with Rule 25-30.036(3)(r), Florida Administrative

Code, I hereby affirm that Aqua Utilities Florida, Inc. has tariffs and current annual reports on file with the Florida Public Service Commission.

3. Further, Affiant sayeth not.

JOHN M. LIHVARCIK

STATE OF FLORIDA: COUNTY OF LAKE:

Subscribed and sworn to before me this $\frac{34}{200}$ day of <u>March</u>, 2010, by John M. Lihvarcik, who is personally known to me.

NØTARY PUBLIC

My Commission Expires ublic State of Florida Karen Eckles My Commission DD785022 Expires 05/17/2012

EXHIBIT V

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BEFORE THE PUBLIC SERVICE COMMISSION

In re: Joint application for acknowledgment of **DOCKET NO. 060643-WS** corporate reorganization and request for ORDER NO. PSC-06-0973-FOF-WS approval of name change on Certificate 268-S ISSUED: November 22, 2006 in Lee County from AquaSource Utility, Inc. d/b/a Aqua Utilities Florida, Inc.; Certificates 479-S and 549-W in Alachua County from Arredondo Utility Company, Inc. d/b/a Aqua Utilities Florida, Inc.; Certificates 053-W, 441-S, and 507-W in Palm Beach and Sumter Counties from Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.; and Certificate 346-W in Marion County from Ocala Oaks Utilities, Inc. d/b/a Aqua Utilities Florida, Inc. to Aqua Utilities Florida, Inc.; for cancellation of Certificates 424-W, 371-S, 441-W, 503-S, and 585-W in Highlands, Lake, and Polk Counties held by AquaSource Utility, Inc. d/b/a Aqua Utilities Florida, Inc.; Certificates 123-W, 510-S, and 594-W in Lake and Polk Counties held by Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.; and Certificates 083-S and 110-W in Pasco County held by Jasmine Lakes Utilities Corporation d/b/a Aqua Utilities Florida, Inc.; and for amendment of Certificates 422-W, 120-S, 106-W, 154-S, 209-W, 506-S, and 587-W in Highlands, Lake, Pasco, and Polk Counties held by Aqua Utilities Florida, Inc.

ORDER ACKNOWLEDGING CORPORATE REORGANIZATION AND APPROVING NAME CHANGE

BY THE COMMISSION:

On September 25, 2006, AquaSource Utility, Inc. (AquaSource), Arredondo Utility Company, Inc. (Arredondo), Crystal River Utilities, Inc. (Crystal River), Jasmine Lakes Utilities Corporation (Jasmine Lakes), Ocala Oaks Utilities, Inc. (Ocala Oaks), and Aqua Utilities Florida, Inc. (Aqua Utilities FL) filed a joint application for acknowledgement of corporate reorganization and approval of name change. AquaSource, Arredondo, Crystal River, Jasmine Lakes, and Ocala Oaks currently operate under the Commission-approved d/b/a of Aqua Utilities Florida, Inc. The mailing address for the applicants was given as 6960 Professional Parkway

DOCUMENT NUMBER-DATE

FPSC-COMMISSION CLERK

East, Sarasota, FL 34240. Prior to the reorganization and name change, the applicants' full name, business entity, certificate number(s), and county(ies) of operation were as follows:

Company Name	Business Entity	Certificate No.	County
AquaSource Utility, Inc. d/b/a Aqua Utilities Florida, Inc.	Texas Corporation	424-W 371-S, 441-W 268-S 503-S, 585-W	Highlands Lake Lee Polk
Arredondo Utility Company, Inc. d/b/a/ Aqua Utilities Florida, Inc.	Florida Corporation	479-S, 549-W	Alachua
Crystal River Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.	Florida Corporation	123-W 053-W 510-S, 594-W 441-S, 507-W	Lake Palm Beach Polk Sumter
Jasmine Lakes Utilities Corporation d/b/a Aqua Utilities Florida, Inc.	Florida Corporation	083-S, 110-W	Pasco
Ocala Oaks Utilities, Inc. d/b/a Aqua Utilities Florida, Inc.	Florida Corporation	346-W	Marion
Aqua Utilities Florida, Inc.	Florida Corporation	2-W	Brevard
		359-S, 422-W	Highlands
		120-S, 106-W	Lake
		84-W	Orange
		154-S, 209-W	Pasco
		506-S, 587-W	Polk
		284-S, 76-W	Putnam
		226-S, 279-W	Seminole
		182-S, 238-W	Volusia

After the reorganization and name change, all of the applicants will be owned and operated under the name of Aqua Utilities Florida, Inc., the existing Florida corporation herein identified as Aqua Utilities FL. As a result, the certificated names for Arredondo, AquaSource, Ocala Oaks, and Crystal River (479-S, 549-W, 268-S, 346-W, 53-W, 441-S and 507-W) in Alachua, Lee, Marion, Palm Beach, and Sumter Counties should be changed to Aqua Utilities Florida, Inc., as follows:

435-S, 501-W

Washington

Current Name	Certificate No. and County	Name Change
Arredondo	479-S in Alachua	Aqua Utilities Florida, Inc.
Arredondo AquaSource	549-W in Alachua 268-S in Lee	Aqua Utilities Florida, Inc. Aqua Utilities Florida, Inc.

Ocala Oaks	346-W in Marion	Aqua Utilities Florida, Inc.
Crystal River	53-W in Palm Beach	Aqua Utilities Florida, Inc.
Crystal River	441-S in Sumter	Aqua Utilities Florida, Inc.
Crystal River	507-W in Sumter	Aqua Utilities Florida, Inc.

In addition, consistent with Commission practice, the certificates for AquaSource, Crystal River, and Jasmine Lakes (424-W, 371-S, 441-W, 123-W, 83-S, 110-W, 503-S, 510-S, 585-W, and 594-W) in Highlands, Lake, Pasco, and Polk Counties should be cancelled and the certificates for Aqua Utilities Florida, Inc. (422-W, 120-S, 106-W, 154-S, 209-W, 506-S, 587-W) in those counties should be amended to include the territories of the cancelled certificates as follows:

Current Name	Certificate No. and County	Action
AquaSource	424-W in Highlands	Cancelled
Aqua Utilities Florida, Inc.	422-W in Highlands	Amended
AquaSource	371-S in Lake	Cancelled
Aqua Utilities Florida, Inc.	120-S in Lake	Amended
AquaSource	441-W in Lake	Cancelled
Crystal River	123-W in Lake	Canceled
Aqua Utilities Florida, Inc.	106-W in Lake	Amended
Jasmine Lakes	83-S in Pasco	Cancelled
Aqua Utilities Florida, Inc.	154-S in Pasco	Amended
Jasmine Lakes	110-W in Pasco	Cancelled
Aqua Utilities Florida, Inc.	209-W in Pasco	Amended
AquaSource	503-S in Polk	Cancelled
Crystal River	510-S in Polk	Cancelled
Aqua Utilities Florida, Inc.	506-S in Polk	Amended
AquaSource	585-W in Polk	Cancelled
Crystal River	594-W in Polk	Cancelled
Aqua Utilities Florida, Inc.	587-W in Polk	Amended

Finally, for informational purposes, the certificates currently held by Aqua Utilities Florida, Inc. which are not affected by the corporate reorganization and name change are as follows:

Current Name	Certificate No. and County	Action
Aqua Utilities Florida, Inc.	2-W in Brevard	Unchanged
Aqua Utilities Florida, Inc.	359-S in Highlands	Unchanged
Aqua Utilities Florida, Inc.	84-W in Orange	Unchanged
Aqua Utilities Florida, Inc.	284-S in Putnam	Unchanged
Aqua Utilities Florida, Inc.	76-W in Putnam	Unchanged
Aqua Utilities Florida, Inc.	226-S in Seminole	Unchanged
Aqua Utilities Florida, Inc.	279-W in Seminole	Unchanged

Aqua Utilities Florida, Inc.	182-S in Volusia	Unchanged
Aqua Utilities Florida, Inc.	238-W in Volusia	Unchanged
Aqua Utilities Florida, Inc.	435-S in Washington	Unchanged
Aqua Utilities Florida, Inc.	501-W in Washington	Unchanged

Attachment A shows the applicants' organizational structure before the reorganization, and Attachment B shows the applicants' organizational structure after the reorganization. Aqua America, Inc. (Aqua America) is a Pennsylvania corporation and the parent company of Aqua Utilities FL and AquaSource. Aqua Utilities FL is the entity that purchased the remaining assets of Florida Water Services Corporation on June 30, 2004. That transfer was approved by the Commission in Order No. PSC-05-1242-PAA-WS, issued December 20, 2005, in Docket Nos. 040951-WS and 040952-WS, In re: Joint application for approval of sale of Florida Water Services Corporation's land, facilities, and certificates in Brevard, Highlands, Lake, Orange, Pasco, Polk, Putnam, a portion of Seminole, Volusia, and Washington counties to Aqua Utilities Florida, Inc.

Prior to the reorganization, in addition to directly owning Commission-regulated assets in Highland, Lake, Lee, and Polk Counties, AquaSource also owned the Commission-regulated subsidiaries of Arredondo, Jasmine Lakes, Ocala Oaks, and Crystal River (in Lake, Palm Beach, Polk and Sumter Counties) as well as the non-Commission-regulated subsidiaries of Crystal River in Citrus County, Dolomite Utilities Corporation (Dolomite) in Sarasota County and Lake Suzy Utilities, Inc. (Lake Suzy) in DeSoto County. The purpose of the reorganization was to consolidate and segregate all of Aqua America's Commission-regulated water and wastewater assets in Florida under the ownership and name of its Florida corporation, Aqua Utilities FL. Aqua America's non-Commission regulated Florida assets of Crystal River (Citrus), Dolomite, and Lake Suzy¹ are to remain under Aqua America's Texas corporation, AquaSource, which name has been changed to Aqua Utilities, Inc.

We note that AquaSource's name change to Aqua Utilities, Inc. was recognized by the State of Florida, Division of Corporations, effective March 2, 2006. Section 367.1214, Florida Statutes, requires that a utility notify the Commission and its customers before changing its name. However, as previously noted, AquaSource had been authorized to do business in Florida under the fictitious name of Aqua Utilities Florida, Inc.,² which d/b/a is still actively recorded.

¹ Pursuant to Order No. PSC-05-0313-FOF-WS, issued March 21, 2005, in Docket No. 041294-WS, <u>In Re:</u> <u>Transfer of water and wastewater service areas from Lake Suzy Utilities</u>, Inc. d/b/a Aqua Utilities Florida, Inc. to <u>DeSoto County</u>, and cancellation of Certificate Nos. 599-W and 514-S in Charlotte and DeSoto Counties, Lake Suzy will cease to be regulated by the Commission upon confirmation of the transfer to DeSoto and, thus, was not included in the reorganization.

² Order No. PSC-04-0715-FOF-WS, issued July 21, 2004, in Docket No. 040359-WS, <u>In Re: Application for</u> authority to operate under fictitious name, Aqua Utilities Florida, Inc., by AquaSource Utility, Inc., holder of Certificates 268-S, 503-S, 585-W, 371-S, 441-W, and 424-W; Arredondo Utility Company, Inc., holder of Certificate Nos. 549-W and 479-S; Crystal River Utilities, Inc., holder of Certificate Nos. 441-S, 507-W, 510-S, 594-W, 396-W, 123-W, and 053-W; Jasmine Lakes Utilities Corporation, holder of Certificate Nos. 110-W and 083-S; Lake Suzy Utilities, Inc., holder of Certificate Nos. 514-S and 599-W; and Ocala Oaks Utilities, Inc., holder of Certificate No. 346-W.

Therefore, at no time was AquaSource operating in Florida under a name different than that by which it was known with respect to the State of Florida, the Commission, and its customers. As such, the utility did not violate the intent or purpose of Section 367.1214, Florida Statutes. However, the utility is reminded that it must notify the Commission of any future changes to its name, whether corporate or fictitious.

Through Articles of Merger filed with the Florida Department of State, Division of Corporations, on September 29, 2006 and October 16, 2006, Arredondo, Jasmine Lakes, and Ocala Oaks were merged into Aqua Utilities FL which, as the surviving corporation, succeeded all rights, title, and interests of Arredondo, Jasmine Lakes, and Ocala Oaks, which then ceased to exist. Because Crystal River and Aqua Utilities, Inc. (f/n/a AquaSource) owned systems in Florida counties not regulated by the Commission, those corporations were not merged with Aqua Utilities FL. Instead, their Commission-regulated assets were transferred to Aqua Utilities FL. These transfers were accomplished by means of a Bill of Sale and Assignment and Assumption Agreement executed separately between each entity and Aqua Utilities FL, along with Quitclaim Deeds conveying the associated real property effective October 1, 2006. Since these transfers were the result of a reorganization between subsidiaries of Aqua America, overall ownership and control of the assets remained unchanged.

Through these mergers and transfers, all Commission-regulated water and wastewater assets in Florida owned by Aqua America have now been consolidated and segregated under its Florida subsidiary corporation, Aqua Utilities FL, as was the intent of the reorganization. The application contained documents showing recognition of the applicants' Articles of Merger by the Florida Department of State, Division of Corporations. The application also contained affidavits by an officer of the applicants' corporations attesting that ownership and control of the applicants' corporations will not change as a result of the restructuring and requested name change. The application further indicates that management operations, customer service, mailing addresses, and telephone numbers for each of the systems will remain the same after the reorganization.

Finally, the application contained a proposed customer notice and revised tariffs reflecting the name change and also returned the applicants' certificates. The applicants' proposed notice shall be given to all existing customers in the first billing cycle after the name change is approved by the Commission, herein. The revised tariffs shall be effective for services rendered or connections made on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475, Florida Administrative Code. Attachment C contains the certificates affected by the reorganization and name change. The resultant order shall serve as Aqua Utilities FL's amended certificates and, as such, the order shall be retained by the utility.

The application provides sufficient documentation that neither ownership or control or transfer of assets is involved. Therefore, the applicants' corporate reorganization is hereby acknowledged and request for name change is approved effective the date of this order. The applicants' approved notice of name change shall be sent to all existing customers with the next regular billing after the order is issued. The revised tariffs shall be effective for services rendered or connections made on or after the stamped approval date on the tariff sheets pursuant

to Rule 25-30.475, Florida Administrative Code. The resultant order shall serve as Aqua Utilities Florida, Inc.'s amended certificates and, as such, it shall be retained by the utility.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the corporate reorganization is hereby acknowledged and request for name change is approved for Aqua Utilities Florida, Inc., effective the date of this order. It is further

ORDERED that the approved notice of name change shall be sent to all existing customers with the next regular billing after the order is issued. It is further

ORDERED that Aqua Utilities Florida, Inc., shall be on notice that it shall notify the Commission of any future name changes, whether corporate or fictitious. It is further

ORDERED that the revised tariffs shall be effective for services rendered or connections made on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475, Florida Administrative Code. It is further

ORDERED that the resultant order shall serve as Aqua Utilities Florida, Inc.'s amended certificates and, as such, it shall be retained by the utility. It is further

ORDRED that this docket shall be closed.

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By ORDER of the Florida Public Service Commission this 22nd day of November, 2006.

BLANCA S. BAYÓ, Director Division of the Commission Clerk and Administrative Services

By:

Kan

Bureau of Records

(SEAL)

JSB

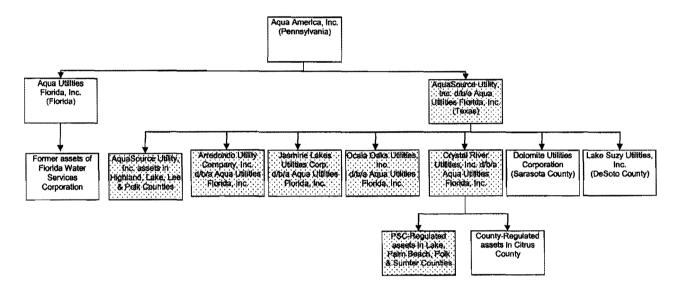
NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of the Commission Clerk and Administrative Services and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ATTACHMENT A

FLORIDA CONSOLIDATION LEGAL ENTITIES - "BEFORE"

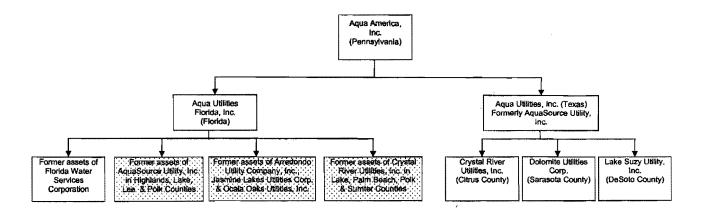


Entities/assets Impacted by current reorganization

Entities/assets not impacted by current reorganization

FLORIDA CONSOLIDATION

LEGAL ENTITIES - "AFTER"





Entities/assets impacted by current reorganization



Entities/assets not impacted by current reorganization

- 9 -



ATTACHMENT C

REVISED CERTIFICATES

for

AQUA UTILITIES FLORIDA, INC

479-S	Alachua County	Name Change
549-W	Alachua County	Name Change
422-W	Highlands County	Amendment
120-S	Lake County	Amendment
106-W	Lake County	Amendment
268-S	Lee County	Name Change
346-W	Marion County	Name Change
53-W	Palm Beach County	Name Change
154-S	Pasco County	Amendment
209-W	Pasco County	Amendment
506-S	Polk County	Amendment
587-W	Polk County	Amendment
441-S	Sumter County	Name Change
507-W	Sumter County	Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 479-S

to provide wastewater service in <u>Alachua County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
PSC-92-1454-FOF-WS	12/15/92	920973-WS	Original Certificate
PSC-99-0481-FOF-WS	03/08/99	981509-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 549-W

to provide water service in <u>Alachua County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
PSC-92-1454-FOF-WS	12/15/92	920973-WS	Original Certificate
PSC-99-0481-FOF-WS	03/08/99	981509-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 422-W

to provide water service in <u>Highlands County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
12879	01/13/84	830336-WS (AP)	Original Certificate
12989	02/13/84	830083-W (AP)	Original Certificate
22916	05/09/90	891250-WS	Transfer of Certificate
PSC-97-0427-FOF-WS	04/16/97	970028-WS	Name Change
PSC-00-1389-PAA-WU	07/31/00	991001-WU	Transfer/Amendment
PSC-01-0631-FOF-WU	03/14/01	001585-WU	Amendment
PSC-02-0651-PAA-WU	05/13/02	011401-WU	Transfer/Amendment
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 120-S

to provide wastewater service in <u>Lake County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
6142	05/14/74	73521-WS	Original Certificate
8299	05/05/78	780057-WS (TC)	Transfer of Certificate
9635	11/14/80	800192-WS (AP)	Original Certificate
10109	06/29/81	800636-WS (TC)	Transfer/Amendment
10109-A	07/31/81	800636-WS (MC)	Amendatory
14115	02/21/85	840304-WS	Original Certificate
19575	06/27/88	870633-WS	Transfer of Certificate
20869	03/09/89	880605-WS	Transfer/Amendment
23378	08/21/90	900106-WS	Transfer/Amendment
PSC-95-0268-FOF-WS	02/28/95	940091-WS	Transfer/Amendment
PSC-96-0131-FOF-WS	01/29/96	950231-WS	Amendment
PSC-97-0427-FOF-WS	04/16/97	970028-WS	Name Change
PSC-99-2115-PAA-WS	10/25/99	981779-WS	Transfer of Certificate
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 106-W

to provide water service in <u>Lake County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	<u>Filing Type</u>
5573	11/03/72	C-72497-W	Original Certificate
5595	12/07/72	C-72505-W	Original Certificate
5666	03/06/73	C-72651-W	Original Certificate
6801	07/25/75	750327-W (AP)	Original Certificate
6928	09/30/75	750367-W	Original Certificate
8075	12/02/77	770578-W (TC)	Transfer/Amendment
8076	12/02/77	770577-W (TC)	Transfer/Amendment
8144	01/25/78	770579-W (TC)	Transfer/Amendment
8299	05/05/78	780057-WS (TC)	Transfer/Amendment
9483	08/05/80	791043-W	Transfer/Amendment
9635	11/14/80	800192-WS (AP)	Original Certificate
9688	12/10/80	791043-W (TC)	Amendatory
9988	05/05/81	780278-WS (TC)	Transfer/Amendment
10109	06/29/81	800636-WS (TC)	Transfer/Amendment
10109-A	07/31/81	800636-WS (MC)	Amendatory
14115	02/21/85	840304-WS	Original Certificate
15295	10/25/85	850695-WU	Amendment
19575	06/27/88	870633-WS	Transfer of Certificate
20647	01/24/89	881011-WU	Transfer/Amendment
20869	03/09/89	880605-WS	Transfer/Amendment
21636	07/31/89	890348-WU	Transfer/Amendment
23378	08/21/90	900106-WS	Transfer/Amendment
23459	09/11/90	900227-WU	Amendment
23505	09/18/90	900556-WU	Amendment
23656	10/23/90	891320-WU	Amendment
23852	12/10/ 9 0	900556-WU	Affirmation of Amendment
24230	03/12/91	900702-WU	Amendment

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 106-W (Page 2)

to provide water service in <u>Lake County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

<u>Order Number</u>	Date Issued	Docket Number	Filing Type
PSC-93-0754-FOF-WU	05/18/93	921044-WU	Amendment
PSC-93-0754-A-FOF-WU	06/07/93	921044-WU	Amendatory
PSC-93-1150-FOF-WU	08/09/93	930129-WU	Amendment
PSC-93-1306-FOF-WU	09/08/93	930129-WU	Amendment
PSC-95-0268-FOF-WS	02/28/95	940091-WS	Transfer/Amendment
PSC-96-0131-FOF-WS	01/29/96	950231-WS	Amendment
PSC-96-0432-FOF-WU	03/28/96	950880-WU	Transfer/Amendment
PSC-96-1409-FOF-WU	11/20/96	960716-WU	Transfer of Certificate
PSC-97-0375-FOF-WU	04/07/97	960793-WU	Transfer/Amendment
PSC-97-0427-FOF-WS	04/16/97	970028-WS	Name Change
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-99-2115-PAA-WS	10/25/99	981779-WS	Transfer of Certificate
PSC-02-1427-FOF-WU	10/18/02	990054-WU	Amendment/Deletion
PSC-03-0627-FOF-WU	05/23/03	021142-WU	Amendment
PSC-03-1235-FOF-WU	11/03/03	021137-WU	Amendment
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 268-S

to provide wastewater service in <u>Lee County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
	0.4.00		
8851	04/27/79	780586-S (AP)	Original Certificate
8851-A	05/09/79	780586-S (AP)	Amendatory
25242	10/22/91	910858-SU	Amendment
PSC-93-1487-FOF-SU	10/12/93	930673-SU	Amendment
PSC-99-1910-PAA-SU	09/27/99	982017-SU	Transfer of Certificate
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 346-W

to provide water service in <u>Marion County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	<u>Filing Type</u>
10471	12/23/81	810470-W (AP)	Original Certificate
12455	09/07/83	830283-W (EX)	Amendment
14000	01/14/85	840107-WU	Amendment
14178	03/14/85	850047-WU	Amendment
14474	06/17/85	850119-WU	Amendment
15294	10/24/85	850449-WU	Amendment
16487	08/19/86	860923-WU	Amendment
22978	05/24/90	900074-WU	Amendment
PSC-93-0343-FOF-WU	03/08/93	921071-WU	Amendment
PSC-94-0988-FOF-WU	08/15/94	930950-WU	Transfer/Amendment
PSC-99-1925-PAA-WU	09/28/99	981030-WU	Transfer/Amendment
PSC-99-2499-FOF-WU	12/21/99	981907-WU	Transfer of Majority Control
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 53-W

to provide water service in <u>Palm Beach County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
5298	01/12/72	C-71484-W	Original Certificate
5434	05/30/72	72301-W	Transfer of Certificate
5538	10/03/72	T-72495-W	Transfer of Certificate
PSC-97-1149-FOF-WU	09/30/97	961535-WU	Transfer of Certificate
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 154-S

to provide wastewater service in <u>Pasco County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Date Issued	Docket Number	Filing Type
10/07/70	C 72657 S	Original Certificate
-		Original Certificate
06/29/84	74091-S	Amendatory
10/05/87	870572-WS	Transfer of Certificate
10/10/88	880472-WS	Transfer of Certificate
04/28/89	890202-WS	Amendment
11/07/90	900291-WS	Transfer of Certificate
04/16/97	970028-WS	Name Change
03/08/99	981780-WS	Transfer of Majority Control
07/21/04	040359-WS	Name Change
12/20/05	040951-WS	Transfer of Certificate
11/22/06	060643-WS	Reorganization/Name Change
	12/27/72 02/11/75 06/29/84 10/05/87 10/10/88 04/28/89 11/07/90 04/16/97 03/08/99 07/21/04 12/20/05	12/27/72 C-72657-S 02/11/75 74091-S 06/29/84 74091-S 10/05/87 870572-WS 10/10/88 880472-WS 04/28/89 890202-WS 11/07/90 900291-WS 04/16/97 970028-WS 03/08/99 981780-WS 07/21/04 040359-WS 12/20/05 040951-WS

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 209-W

to provide water service in <u>Pasco County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
5605	12/27/72	C-72656-W	Original Certificate
6506	02/11/75	74090-W	Original Certificate
6506-A	06/29/84	74090-W	Amendatory
18243	10/05/87	870572-WS	Transfer of Certificate
20140	10/10/88	880472-WS	Transfer of Certificate
21146	04/28/89	890202-WS	Amendment
23728	11/07/90	900291-WS	Transfer of Certificate
PSC-97-0427-FOF-WS	04/16/97	970028-WS	Name Change
PSC-99-0482-FOF-WS	03/08/99	981780-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 506-S

to provide wastewater service in <u>Polk County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
PSC-96-1568-FOF-WS	12/23/96	960989-WS	Grandfather Certificate
PSC-96-1568-A-FOF-WS	12/24/96	960989-WS	
PSC-97-0376-FOF-WS	04/07/97	960909-WS	Amendatory Grandfather Certificate
PSC-97-0427-FOF-WS	04/16/97	970028-WS	Name Change
PSC-98-0371-FOF-WS	03/06/98	961014-WS	Grandfather Certificate
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-99-1882-PAA-WS	09/21/99	981697-WS	Transfer of Certificate
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 587-W

to provide water service in <u>Polk County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
PSC-96-1568-FOF-WS PSC-96-1568-A-FOF-WS	12/23/96 12/24/96	960989-WS 960989-WS	Grandfather Certificate Amendatory
PSC-97-0376-FOF-WS	04/07/97	960909-WS	Grandfather Certificate
PSC-97-0427-FOF-WS	04/16/96	970028-WS	Name Change
PSC-98-0371-FOF-WS	03/06/98	961014-WS	Grandfather Certificate
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-99-1882-PAA-WS	09/21/99	981697-WS	Transfer of Certificate
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-04-0859-FOF-WU	09/02/04	040484-WU	Amendment
PSC-05-1242-PAA-WS	12/20/05	040951-WS	Transfer of Certificate
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 441-S

to provide wastewater service in <u>Sumter County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
10040	08/22/88	000010 1170	Crear dfath an Cartificate
19848		880013-WS	Grandfather Certificate
20518	12/23/88	880485-SU	Transfer of Certificate
PSC-92-1113-FOF-WS	10/05/92	920176-WS	Transfer of Certificate
PSC-93-1418-FOF-WS	09/29/93	930614-WS	Name Change
PSC-96-0666-FOF-WS	05/14/96	951330-WS	Transfer of Majority Control
PSC-97-0312-FOF-WS	03/24/97	960643-WS	Transfer of Certificate
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

ATTACHMENT C

FLORIDA PUBLIC SERVICE COMMISSION

authorizes

Aqua Utilities Florida, Inc. pursuant to Certificate Number 507-W

to provide water service in <u>Sumter County</u> in accordance with the provisions of Chapter 367, Florida Statutes, and the Rules, Regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

Order Number	Date Issued	Docket Number	Filing Type
19848	08/22/88	880013-WS	Grandfather Certificate
25012	09/04/91	910586-WU	Amendment
PSC-92-1113-FOF-WS	10/05/92	920176-WS	Transfer of Certificate
PSC-93-1418-FOF-WS	09/29/93	930614-WS	Name Change
PSC-96-0666-FOF-WS	05/14/96	951330-WS	Transfer of Majority Control
PSC-97-0312-FOF-WS	03/24/97	960643-WS	Transfer of Certificate
PSC-99-0483-FOF-WS	03/08/99	981508-WS	Transfer of Majority Control
PSC-04-0715-FOF-WS	07/21/04	040359-WS	Name Change
PSC-06-0973-FOF-WS	11/22/06	060643-WS	Reorganization/Name Change

EXHIBIT W

(

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

)

)

)

In re: Aqua Utilities Florida, Inc.'s Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group, LLC's Water and Wastewater Systems (Jumper Creek Manor) in Sumter County, Florida. Florida.

Docket No.	
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Filed:_____,2010

AFFIDAVIT

STATE OF FLORIDA: COUNTY OF LAKE:

BEFORE ME, the undersigned authority, personally appeared John M. Lihvarcik, who after being duly sworn, deposes and says:

1. That I, John M. Lihvarcik, am the President and Chief Operating Officer

of Aqua Utilities Florida, Inc.

2. That I hereby affirm that the facts stated in Aqua Utilities Florida, Inc.'s

Application for Approval of Transfer of Horizon Homes of Central Florida, Inc. and Five Land Group LLC's (Jumper Creek Manor) Water and Wastewater Systems in Sumter County, Florida, and the attached exhibits thereto, are true and correct.

3. Further Affiant sayeth not.

M. LIHVARCIK

l

STATE OF FLORIDA: COUNTY OF LAKE:

Subscribed and sworn to before me this 3rd day of March	, 2010, by
John M. Lihvarcik, who is personally known to me.	

NOTARY PUBLIC My ommission Expires Notary Public State of Florida Karen Eckles My Commission DD785022 Expires 05/17/2012