

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

CHRIS H. BENTLEY, P.A.
F. MARSHALL DETERDING
MARTIN S. FRIEDMAN, P.A.
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

MAILING ADDRESS
POST OFFICE BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

TELECOPIER (850) 656-4029

ROBERT M. C. ROSE
● F. COUNSEL

June 30, 2000
VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of Records & Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0862

Re: Aloha Utilities, Inc.; PSC Docket No. 991643-SU
Petition for Wastewater Rate Increase for its Seven Springs System Customers in Pasco County,
Florida
Our File No. 26038.30

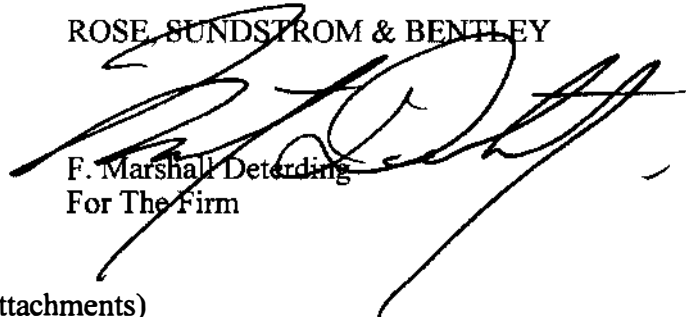
Dear Ms. Bayo:

Attached is the response of Aloha Utilities, Inc. (original and 15 copies) to the Audit Report in the above-referenced docket. We trust that the staff will give detailed consideration to the points raised herein. To the extent any of the staff members have any further questions with regard to these issues, we would welcome additional inquiry prior to their formulating a position for hearing.

Should you have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY



F. Marshall Deterding
For The Firm

APP _____
CAF _____
CMP _____
COM 3 FMD/tmg
CTR _____ Enclosures
ECR Murphy Mason Fudge, Esquire (without attachments)
LEG 2 Ralph Jaeger, Esquire (without attachments)
GPC _____
PAI _____ Mr. Bart Fletcher (without attachments)
RGO 3 Bob Crouch, P.E. (without attachments)
SEC 1 Stephen G. Watford
SER _____ Robert C. Nixon, CPA
OTH _____ David W. Porter, P.E.

aloha\30\6bayo.ltr

DOCUMENT NUMBER-DATE

08058 JUN 30 8

FPSC-RECORDS/REPORTING

**Aloha Utilities, Inc.
Response to PSC Audit
Docket No. 991643-SU
Seven Springs Wastewater Rate Case**

DOCUMENT NUMBER-DATE

08058 JUN 30 8

FPSC-RECORDS/REPORTING

Aloha Utilities, Inc.
Response to PSC Audit
Docket No. 991643-SU

Exception No. 1

Auditors recommend that \$127,231 of capitalized plant previously expensed should be removed, along with accumulated depreciation totaling \$63,198, \$69,873, and \$76,548 at September 30, 1999, 2000, and 2001, respectively.

Response

Cronin, Jackson, Nixon & Wilson, CPA's, reviewed plant additions since 1976 in preparation for the 1998 PSC audit. Aloha had not been audited since 1976, a period of some 23 years. The purpose of the review was to organize plant documentation and, hopefully, assist the Commission auditors in conducting the audit in an efficient and cost effective manner. The purpose was not to manipulate earnings or look for ways to unfairly increase rate base.

As a result of the review, \$127,231 of invoices were found that had been expensed in error. In keeping with long-standing Commission practice, this error was corrected in good faith. In fact, the auditors admitted they had made similar adjustments in other cases and their recommendation in Exception No. 3 of this audit is no different than what was done by Aloha.

To determine if correction of the error would have caused the Company to over earn in the year items were expensed, the Company went back to the Annual Reports for the applicable years and recalculated rate base, operating income, and rate of return as if the invoices had been capitalized. Attached to this response is a schedule showing that over the years involved, no overearnings would have resulted.

The Company believes that capitalization of invoices previously expensed was an appropriate correction of an error. The net amounts involved amount to approximately \$11,000 in revenue. The amounts capitalized represent just .79% of total plant at September 30, 1999. This is hardly an attempt to manipulate earnings or rate base.

Exception No. 2

Auditors recommend that \$122,524 of AFUDC related the Wastewater Treatment Plant expansion be removed.

Response

Aloha agrees with this adjustment. A bad formula in the Excel spreadsheet caused the error.

Exception No. 3

Auditors recommend that \$11,616 of test year expenses be capitalized.

Response

Aloha agrees with this adjustment for the same reasons previously expensed plant was capitalized in Audit Exception No. 1.

Exception No. 4

Auditors recommend \$31,401 of deferred professional fees in excess of amounts allowed in Order No. 97-0280-FOF-WS be removed.

Response

Aloha agrees, but would note that these were appropriate expenses eligible for recovery. They represent legal and accounting costs primarily related to reconsideration of the Order noted above.

Disclosure No. 1

Auditors recommend that \$12,120 of land be removed from Seven Springs and transferred to Aloha Gardens wastewater, based on an error in Order No. PSC-99-1917-PAA-WS.

Response

The Company does not know if this is correct or not, since land was adjusted to the balance in Order No. PSC-99-1917-PAA-WS. If the Order is in error, then amortization of the loss on abandonment of land at Aloha Gardens should be increased by \$1,731 ($\$12,120/7$ years), consistent with treatment of Aloha Gardens wastewater land in the Order.

Disclosure No. 2

Auditors apparently are recommending that land not currently used as a sprayfield does not contribute to performance of utility service and provides no benefit to the ratepayer.

Response

Aloha strongly disagrees with this statement. The sites are permitted for reuse and were required in order for Aloha to obtain its permit to upgrade the treatment plant to 1.6 mgd (reuse disposal capacity must equal plant capacity). These sites are listed on the Construction Permit, under which all required construction is currently proceeding. Auditors were furnished detailed information on this land, which they chose to ignore. Attached is the information.

The auditors statement concerning not wanting to spend any more money on reuse plant is misleading. Aloha has no choice but to install sprayheads and associated equipment on the land. If it does not, the upgraded plant will not receive an operating permit. Rather, the issue is simply timing. Aloha believes it is more prudent to substantially finish the plant upgrade and then install the disposal facilities rather than install such facilities prior to substantial plant completion.

Disclosure No. 3

Auditor's working capital computation agrees with Utility's computation for the historic test year ended September 30, 1999.

Response

Aloha agrees and has included interest earnings on its cash operating account as above the line revenue. Regulatory Assessment Fees were paid on such revenue for 1999.

Disclosure No. 4

Auditors recommend decreasing the Vice President's salary by \$15,507, benefits by \$5,319, and related payroll taxes by \$1,392. The adjustment is based on the belief that the Vice President does not warrant a greater annualized salary than the President. Since the Vice President devotes 20 percent of her time to utility matters, the salary should be capped at 20 percent of the President's salary.

Response

Aloha believes this is bizarre logic and ignores the following factors, which have been used by the Commission in the past to determine appropriate salary levels:

1. Does Vice President contribute to the operations, management, and success of the Company?
2. What duties and responsibilities are performed?
3. Is compensation reasonable compared to contribution to Aloha?
4. How does compensation compare to other similar sized utilities for Vice President and total officer compensation?
5. Is salary commensurate with level of business experience and total compensation?

Auditors have ignored these traditional tests on the assumption that all employees are of equal worth and their recommendation should be rejected.

Disclosure No. 5

Auditors recommend that \$4,348 of unidentified expenses resulting from software conversion should be allocated among Aloha's four operating divisions.

Response

Aloha agrees.

Disclosure No. 6

Auditors recommend deferral of legal expenses related to the DEP Enforcement Action resulting in the amended and restated Consent Order.

Response

Aloha agrees in part and disagrees in part. The Company has many routine DEP Enforcement Actions that are normal and recurring and should be recognized as above the line expenses as incurred. The invoices totaling \$27,400 recommended for deferral contain a number of line items unrelated to the Enforcement Action involving the treatment plant and restated Consent Order. The legal invoices contained charges for all DEP related matters.

Attached are copies of the invoices totaling \$27,400. Those items that should be considered as normal operating expenses are marked with an "X" and are summarized on the attached schedule. Auditor's adjustment should be reduced by \$9,875.

Disclosure No. 7

Auditor recommends that some sort of regulatory treatment should be imposed for the difference between net deferred tax assets totaling \$2,242,610 and net contributed taxes of \$(2,418,898), a difference of \$(176,288). Auditor views this difference as some "problem." Auditor's proposed solution to this "problem" is to either reduce rate base or include the difference as zero cost capital, in reliance on Rule 25-30.433(3) F.A.C.

Response

First, reliance on Rule 25-30.433 is misplaced since it relates to deferred taxes arising from investments. Where deferred taxes are related to gross-up, this Rule is not generally applicable. In addition, deferred tax assets on meter fees would normally offset deferred tax credits, since taxes paid on meter fees were never eligible for gross-up and represent an investment by Aloha. However, since this is a wastewater case only, deferred taxes on meter fees were ignored. Before responding further, it should be noted that the true "problem" difference is \$(214,927), since deferred taxes on meter fees should be excluded from the comparison (\$2,203,971 - \$2,418,898).

The treatment of contributed taxes for regulatory purposes is generally set forth in Order 23541, issued October 1, 1990. Specifically, the tax depreciation benefits (which will equal the contributed tax over the depreciable tax life) were to be returned to the ratepayer because of the difficulty of returning the benefit to the contributor over the depreciable tax life. No other benefit exists to return to the general body of ratepayers and none is required by Order No. 23541 or any of the many Orders issued in connection with gross-up and taxation of CIAC.

The basic notion of all gross-up proceedings was that a utility be no better or worse off after collection of taxes on CIAC.

For regulatory purposes, Order No. 23541 specified normalization as the rate making vehicle by which the tax benefits from contributed taxes are returned to the general body of ratepayers:

1. The tax benefits of depreciation on CIAC property are treated as cost free capital.
2. Associated deferred tax expense is included as above the line deferred tax expense.
3. Deferred tax expense associated with the reversal of the CIAC deferred tax asset is treated as a below the line expense.
4. Contributed taxes are amortized as above the line income.
5. Deferred tax assets created by the CIAC timing difference and contributed taxes (except for amortization) are not considered in the rate making process because they offset each other (never exactly) and the tax benefits are returned to the ratepayer through normalization and amortization.

Aloha follows the normalization treatment described above. At the end of the depreciable/amortizable life, the benefit given to the ratepayers will equal or exceed the contributed taxes collected.

Order 23541 did not contemplate contributed taxes as a form of CIAC reducing rate base or as cost free debt. Contributed taxes were used to pay tax and the only benefit to Aloha is the benefit of tax depreciation over the depreciable life of CIAC assets. The only other party to benefit from contributed tax was the IRS. The tax benefits generated from taxable CIAC are being recognized as cost free capital by Aloha.

It should be noted that the Commission closely reviewed the Company's contributed tax collections each year and issued Orders in various Dockets requiring refunds in certain years. Aloha did not, and could not, begin amortizing contributed taxes until an Order was issued disposing of those Dockets. For this reason, the net balances of deferred tax assets and contributed taxes are different. When refunds and the year amortization began are considered, the deferred tax asset and contributed tax balances are essentially identical. The deferred tax assets related to taxable CIAC began accumulating and reversing in the year taxable CIAC was collected because of the differences in book-tax treatment, and independently of any action of the Commission in disposing of gross-up refunds and contributed taxes.

Attached is a schedule showing the calculation of accumulated amortization of contributed taxes assuming that amortization began in the year contributed taxes were received. Of course, this was not appropriate. As with amortization of rate case expense, the Commission had not issued any Orders establishing the gross-up needed to pay tax or the refunds required. The schedule is summarized as follows:

Total contributed taxes - water	\$ 1,175,890
Accumulated amortization	<u>(258,784)</u>
Net contributed tax - water	<u>917,106</u>
Total contributed taxes - sewer	1,544,861
Accumulated amortization	<u>(337,439)</u>
Net contributed tax - sewer	<u>1,207,422</u>
Total net contributed taxes	2,124,528
Total CIAC net deferred tax asset	<u>(2,125,653)</u>
Immaterial difference	<u>\$ (1,125)</u>

The Company has received no benefit due to this difference that should be returned to the ratepayer, as is suggested in the Staff Audit Report.

Finally, the auditor's statement that "depreciation expense was reduced by \$38,622" amortization of contributed taxes is factually incorrect.

Disclosure No. 8

Auditor notes several points regarding average balance of notes payable, customer deposits, and retained earnings averaging.

Response

Utility agrees.

Disclosure No. 9

Auditors recommend additional \$2,581 of legal expense be reclassified as loan costs.

Response

Utility agrees.

Disclosure No. 10

Auditors have recalculated personal property taxes using a calculated millage rate of 19.3677 mills.

Response

Aloha disagrees with the effective millage rate calculated by the auditors. The correct method should be based on the actual effective millage rate on the 1999 Tangible Tax Notice as follows:

Total tax due November 30, 1999	<u>\$313,500</u>
Divide by total assessed value	<u>\$15,747,803</u>
Effective millage rate (mills)	<u>19.90738</u>

A copy of the 1999 personal property tax bill is attached.

Aloha Utilities, Inc.
 Analysis of Invoices Capitalized in 1997
 Response to PSC Audit Exception No. 1
 Docket No. 991643-SU

Year of Addition	Cost Expensed	Operating Income Per Annual Report	Rate Base Per Annual Report	Rate of Return Per Annual Report	Proforma Operating Income Had Cost Been Capitalized	Proforma Rate Base Had Cost Been Capitalized	Proforma Rate of Return Had Cost Been Capitalized
1980	\$1,622						
1980	<u>12,005</u>						
Total	<u>13,627</u>	<u>\$88,915</u>	<u>\$1,151,793</u>	<u>7.72%</u>	<u>\$102,267</u>	<u>\$1,165,119</u>	<u>8.80%</u>
1986	1,443						
	4,644						
	<u>3,095</u>						
	<u>9,182</u>	<u>\$148,492</u>	<u>\$1,933,552</u>	<u>7.67%</u>	<u>\$156,982</u>	<u>\$1,952,639</u>	<u>8.04%</u>
1987	<u>885</u>	<u>\$166,283</u>	<u>\$1,436,559</u>	<u>11.57%</u>	<u>\$166,309</u>	<u>\$1,455,672</u>	<u>11.42%</u>
1989	1,567						
	<u>54,514</u>						
	<u>56,081</u>	<u>\$95,707</u>	<u>\$1,200,664</u>	<u>7.97%</u>	<u>\$149,340</u>	<u>\$1,272,524</u>	<u>11.74%</u>
1990	2,250						
	3,710						
	<u>37,154</u>						
	<u>43,114</u>	<u>\$101,505</u>	<u>\$952,241</u>	<u>10.66%</u>	<u>\$139,398</u>	<u>\$1,061,994</u>	<u>13.14%</u>
1991	<u>4,342</u>	<u>\$93,721</u>	<u>\$871,232</u>	<u>10.76%</u>	<u>\$91,511</u>	<u>\$978,775</u>	<u>9.35%</u>
Total	<u>\$127,231</u>						
Average for Periods		<u>\$115,771</u>	<u>\$1,257,674</u>	<u>9.21%</u>	<u>\$134,301</u>	<u>\$1,314,454</u>	<u>10.21%</u>

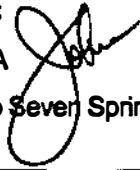
Memorandum

DATE: May 18, 2000

TO: Tom Stambaugh, FPSC

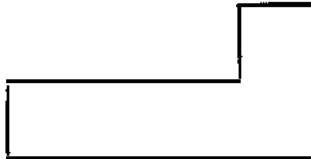
FROM: John H. Cronin, Jr., CPA

RE: Reuse Land Adjacent to Seven Springs Wastewater Plant (WWTP)



As explained in Disclosure 3 of the Aloha land audit, Aloha owns 58 acres of an L-shaped piece of property that is adjacent to the WWTP.

N ↑



There are Florida Power overhead transmission lines on these parcels. Except for this, the remaining land is undeveloped and is surrounded by a housing subdivision and a school. Below the ground, Aloha has force mains, water lines, and reuse lines. This land is included as a proposed reuse site in the reuse application approved by DEP. A review of the application confirms this. It has been explained to you that all proposed reuse sites listed in the application must be available to be used as a reuse site after Aloha completes its WWTP expansion to 1.6 MGD. This expansion is expected to be complete in September, 2000. For a period of six months after completion, DEP will monitor the performance of the proposed reuse sites. Based upon the demonstrated ability of the sites to handle certain levels of loading, the DEP will then attach certain hydraulic values to each of the sites listed. Because these sites are part of the permit as approved by the DEP, Aloha is required to complete them as detailed in their permit and consent final judgement or they would be in violation of one or both of them with the DEP.

I understand that you have walked this land site and that you were concerned that the configuration of the land parcels may not be satisfactory for the type of sprayheads now being used on the Mitchell property. You also questioned why no sprayheads or reuse piping was in place on this property. In speaking with Aloha's President, Stephen Watford, he advised us that DEP has already approved this land as a reuse site. Steve explained that the sprayheads to be used on this site would be smaller than what you observed at the Mitchell property. Steve also explained that it would not have been prudent to have included the cost of installing the reuse lines and sprayheads prior to the date of completing the WWTP expansion. Such an expenditure prior to now would have created no current benefit to either Aloha or its customers.

In summary, it is clear that DEP has included this land as a reuse spray site and relied upon it for their "reasonable assurance" that adequate effluent disposal would be available. It is the intention of Aloha to install pipes and sprayheads on this property and this site, as well as the other sites in the application, are essential for Aloha receiving a final reuse permit.

JHC/apf

David W. Porter, P.E., C.O.**Water/Wastewater System Consultant**

May 25, 2000

State of Florida
Department of Environmental Regulation
3804 Coconut Palm Drive
Tampa, FL 33619
Attn: Mr. Joseph Amato, P.E.

**Regulatory Assistance,
Troubleshooting,
Permitting, Contract
Operation, Rehabilitation
and System Design**

Re: Seven Springs WWTP
FDEP Permit Number: FLA012752-001-DW1P
Additional Reuse Site Loading Rate Technical Submittal for Review

Dear Joe,

Per our previous meetings and conversations, I have prepared this letter requesting that the Department set approved hydraulic loading rates for the additional reuse sites identified in the above referenced permit.

When the permitting for the WWTP modifications and the new reuse sites began, we attended a meeting at FDEP to discuss what permitting model would be used for this project. We inquired if it would be appropriate for Aloha to prepare a master reuse plan as a means of permitting and setting allowable loading rates for the proposed reuse sites. It was the Department's position, based on FDEP rule, that Aloha would not be able to obtain approval for a Master Reuse Plan at that time because the existing wastewater treatment facilities did not meet Class One Reliability requirements and because an outstanding Consent Final Judgement was in place.

At the meeting, it was agreed that permitting of additional reuse sites would be undertaken in two steps. First, the sites would be identified and included in the permit without stated loading rates. This step has been completed. Second, once the WWTP modification construction were nearing completion, Aloha's hydrogeologist would prepare a series of technical memo's outlining what he believed was an appropriate and justifiable loading rate for each new site, or groups of contiguous sites. It was further agreed that the technical memos would be based on the substantive field investigation work completed for the existing reuse sites and additional generally available site specific geologic and hydrogeologic information. The previously completed field investigation work studied (now existing) reuse sites located in the same geographical location as the new reuse sites. Therefore, that field investigation work is valid for use in determining allowable loading rates for the new sites. Aloha's hydrogeologist will also prepare an additional technical memo proposing modifications to the existing ground water monitoring plan, if needed, or justifying a recommendation of no modification to ground water monitoring plan based on the inclusion of the new reuse sites into the existing reuse system.

Attached is one copy of the substantive hydrogeologic hydrogeologist (and previously submitted to and approved by FDEP) which forms the basis of the technical memos prepared for the new sites. In addition, please find attached two copies each of the first two technical memos for the new reuse sites. These memos are for the Fox Hollow Golf Course and a 27 acre tract of land located adjacent to the Seven Springs WWTP. Additional technical memos for the remainder of the sites are being prepared and each will be submitted, in turn, as soon as it is completed. We anticipate that all the memos will be completed and submitted to you by mid July of this year. Please have your hydrogeologist begin review of the technical memos so that loading rates may be assigned to the new reuse sites before the September 2000 start up date of the WWTP modifications.


PCHD//Amato_Transmittal of Reuse Site Tech. Memo Data for Review//proj/nia US

Mr. Stephen G. Watford, President
May 25, 2000
Page 2

The WWTP modification construction work is on schedule. We anticipate start-up on schedule in early September of this year. Therefore, all Class One Reliability components will also be available at that time allowing the new reuse sites to be begin being placed into operation as the necessary piping and spray facilities are constructed.

Thank you for all the help and guidance you have provided to me on this and many other projects. If you have any questions please call me.

Sincerely,


David W. Porter, P.E., C.O.
Water/Wastewater System Consultant

Enclosures

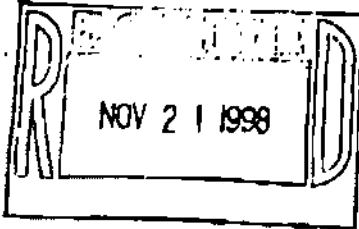
cc: Mr. Stephen Watford, President/AUI
David N. Gomberg, Ph.D.

Aloha Utilities, Inc.
 Analysis of Legal Expense For Recurring
 DEP Enforcement Issues
 Response to PSC Audit Disclosure No. 6

Invoice No.	Invoice Date	Date of Work	Work Amount	Description
19559	11/17/98	10/9/98	\$70	REXBO (Golf Course) reuse agreement
		10/19/98	140	Permit denials on collection systems
		10/23/98	88	Engineer's letter on plant flow flexibility
		10/23/98	35	Review permit application procedures (collection)
		10/26/98	432	Wendy's Restaurant collection system -permit denial
		10/27/98	315	Petition for Administrative Hearing on Wendy's collection system permit denial
		10/29/98	788	Permit denials on collection systems & capacity available for new connections during construction period
Total this invoice			<u>1,868</u>	
19770	12/17/98	11/3/98	50	Draft correspondence index
		11/6/98	175	Correspondence re. Change to Medical Clinic site
		11/9/98	105	Collection system permitting issues (one-third of \$315)
		11/10/98	490	Conf. With Jake Varn Esq. Re. Collection system permits for U.S. Homes & DEP delays on same
		11/11/98	88	Letter to DEP RE. Delays permitting U.S. Home project (50% of \$175)
		11/12/98	700	U.S. Homes permitting issue
		11/20/98	233	Collection system permitting issues & off-site reuse monitoring well program (2/3's of \$350)
Total this invoice			<u>1,841</u>	
19837	1/22/99	12/1/98	385	Flow diagram & direct discharge to reuse system
		12/3/98	158	Review modified flow diagram
		12/22/98	88	Overflow pipe metering (one-half of \$175)
Total this invoice			<u>631</u>	
20341	4/21/99	3/3/99	342	Work on new reuse agreement with Clyde Hobby Esq. Atty. For Mitchell, developer agreement RE. Refundable advances (AIG Baker)
		3/4/99	304	New Mitchell agreement(renewal)
		3/12/99	285	Renewal of Mitchell reuse agreement & developer agreement with AIG Baker
		3/16/99	143	Letter to Nixon Re. Monthly reports to prepare for submission to DEP on new connections (one-half of \$285)
Total this invoice			<u>1,074</u>	

Aloha Utilities, Inc.
 Analysis of Legal Expense For Recurring
 DEP Enforcement Issues
 Response to PSC Audit Disclosure No. 6

Invoice No.	Invoice Date	Date of Work	Work Amount	Description
20396	5/17/99	4/13/99	\$171	Correspondence RE. Water Quality issues
		4/14/99	114	Review final construction permit
Total this invoice			<u>285</u>	
20558	6/16/99	5/3/99 to 5/24/99	<u>760</u>	Entire invoice is related to routine matters including DEP reporting requirements, collection system permit denials & I&I program Specs.
20770	7/21/99	6/16/99 to 6/29/99	<u>448</u>	Entire invoice relates to routine matters including subordination agreement & timetable to guide utility in meeting terms of consent agreement
21106	9/16/99	8/25/99 to 8/31/99	<u>685</u>	Entire invoice relates to routine matters including non-compliance letter after DEP inspection of plant, Mitchell reuse agreement.
21297	10/22/99	9/1/99 to 9/29/99	<u>2,283</u>	Entire invoice relates to routine matters including response to DEP deficiency inspection letter, Monitoring reports & Mitchell reuse site.
Total invoices related to routine matters not associated with Consent Agreement or Plant Expansion permit			<u><u>\$9,875</u></u>	



F E I # 99-2782536

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P O BOX 1547
TALLAHASSEE, FLORIDA 32302-1547

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 19559
NOVEMBER 17, 1998
FILE # 26038-0014

PAGE 1

MATTER	DEP ENFORCEMENT ACTION		
10/01/98 JRJ	FOLLOW-UP ON ISSUES RELATED TO WASTE-WATER SYSTEM PERMIT AND ENFORCEMENT ACTION INCLUDING COLLECTION SYSTEM PERMIT FOR FOX HOLLOW TOWNHOUSES, PERC POND PERMITTING AND CONSENT FINAL JUDGMENT.	0.80	140.0
10/02/98 JRJ	BRIEF WORK ON CONSENT FINAL JUDGMENT AMENDMENT AND TELEPHONE CONFERENCE WITH CLIENT RE: ENFORCEMENT ISSUES.	0.80	140.0
10/07/98 JRJ	REVIEW CORRESPONDENCE FROM TOM GUCCIARDO IN RESPONSE TO ARGUMENTS RE: GRAND FATHERING RULE FOR REJECT POND USE; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	0.50	87.5
10/09/98 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: AMENDMENT TO CONSENT FINAL JUDGMENT; REVIEW AND REVISE RESTATED AND AMENDED CONSENT FINAL JUDGMENT AND FAX TO CLIENT FOR REVIEW.	1.80	315.0
10/09/98 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: REXBO REUSE AGREEMENT AMENDMENT; DRAFT LETTER TO TIM JOHNSON RE: SAME.	0.40	X 70.0
10/13/98 JRJ	CONFERENCE CALL WITH MESSRS. PORTER AND WATFORD RE: AMENDED AND RESTATED CONSENT FINAL JUDGMENT AND RELATED PERMITTING MATTERS.	1.60	280.0
10/14/98 JRJ	REVIEW AND REVISE CHANGES TO CONSENT FINAL JUDGMENT BASED ON CONFERENCE CALL AND FOLLOW-UP ON ISSUES RE: SAME.	0.90	157.5
10/15/98 JRJ	BRIEF RESEARCH INTO PRIOR PAYMENT OF LIQUIDATED DAMAGES TO DEPARTMENT; TELEPHONE CONFERENCE WITH CLIENT RE:	0.60	105.0

P.007

813 744 6056

PSC-TAMPA

MAY-31-00 (WED) 11:20

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8558

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 80-2783536

ALOHA UTILITIES, INC

INVOICE # 19559
NOVEMBER 17, 1998
FILE # 26038-0014

PAGE 2

		PAGE	2
	SAME AND RE: MISCELLANEOUS PERMITTING MATTERS.		
10/19/98 JRJ	TELEPHONE CONFERENCE WITH DAVID PORTER WHO CALLED RE: STATUS OF PERMIT ISSUES WITH MR. AMATO AND RELATED MATTERS.	0.50	87.5
10/19/98 JRJ	REVIEW PERMIT DENIALS ON COLLECTION SYSTEMS FROM DEP AND FOLLOW-UP RE: ADMINISTRATIVE HEARING CHALLENGE TO DENIALS.	0.80	X 140.0
10/20/98 JRJ	TELEPHONE CONFERENCE WITH TIM JOHNSON WHO CALLED RE: DEP/DEVELOPER MEETING; TELEPHONE CONFERENCE WITH STEVE WATFORD AND DAVE PORTER RE: SAME AND REVIEW OF RESTATED CONSENT FINAL JUDGMENT; DISCUSSION OF CURRENT PERMITTING MATTERS.	1.00	175.0
10/21/98 JRJ	REVIEW AND REVISE CONSENT FINAL JUDGMENT; FORWARD TO MESSRS. WATFORD AND PORTER FOR REVIEW; CONFERENCE CALL WITH STEVE WATFORD AND DAVID PORTER RE: CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME	4.50	787.5
10/21/98 JRJ	AND RE: DISCUSSION OF PERMIT COLLECTION SYSTEM PERMIT DENIALS AND ADDITIONAL CONNECTIONS DURING CONSTRUCTION PERIOD; SEVERAL TELEPHONE CONFERENCES WITH CLIENT RE: SAME; DRAFT CONSENT FINAL JUDGMENT TO MR. GUCCIARDO; DISCUSSION OF MEETINGS WITH DEVELOPERS RE: PERMIT DENIALS.	0.00	0.00
10/21/98 JRJ	SEVERAL TELEPHONE CONFERENCES WITH STEVE WATFORD RE: MEETINGS WITH DEP AND DEVELOPER RE: PERMIT DENIALS; REVIEW EXHIBIT FROM DAVID PORTER RE: TIME FRAME FOR SYSTEM EXPANSION; FORWARD TO MR. GUCCIARDO; FAX CONSENT FINAL JUDGMENT TO DAVID GOMBERG; TELEPHONE CONFERENCE WITH	2.80	490.00
10/22/98 JRJ	DAVID GOMBERG RE: DISCUSSION OF PERMITTING MATTERS	0.00	0.00

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P O BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567
 (904) 877-8555

FEI # 59-2783536

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

ALOHA UTILITIES, INC

INVOICE # 19559
 NOVEMBER 17, 1998
 FILE # 26038-0014

PAGE 3

	MEMO COMPLETION.			
10/23/98	JRJ REVIEW DAVID PORTER LETTER RE: PLANT FLOW FLEXIBILITY AND FOLLOW-UP RE: SAME.	0.50	X	87.50
10/23/98	BG RESEARCH DEP RULE RE: PERMIT APPLICATION PROCEDURES.	0.70	X	35.00
10/24/98	JRJ WORK ON REVISIONS TO CONSENT FINAL JUDGMENT.	0.40		70.00
10/26/98	JRJ WORK ON PETITION FOR ADMINISTRATIVE HEARING FOR WENDY'S AND CHANG MEDICAL CENTER; WORK ON ISSUES RELATED TO BASIS FOR PERMIT DENIAL, FAX ON LEGAL OBJECTIONS, RULE PERMITTING REQUEST FOR EXTENSION OF TIME FOR FILING PETITION AND RELATED MATTERS.	1.50	X	262.50
10/26/98	JRJ INTRA-OFFICE CONFERENCE RE: PERMIT DENIAL RE: WENDY'S AND CHANG; REVIEW DEP CORRESPONDENCE RE: SAME; RESEARCH RE: SAME; REDRAFT PETITION FOR ADMINISTRATIVE HEARING; DRAFT SAME FOR CHANG.	0.00		0.00
10/26/98	DLS	3.20	X	432.00
10/27/98	JRJ REVIEW AND REVISE PETITION FOR FORMAL ADMINISTRATIVE HEARING; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; FILE WITH DEP; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME.	1.80	X	315.00
10/27/98	JRJ LENGTHY TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: ISSUES WHICH REMAIN TO BE NEGOTIATED BETWEEN DEP AND ALOHA, COMMENTS ON CONSENT FINAL JUDGMENT RESTATEMENT, ISSUES RE: WASTEWATER PERMIT DENIALS AND ADDITIONAL CAPACITY DURING CONSTRUCTION PERIOD; CONFERENCE CALL WITH STEVE WATFORD AND DAVE PORTER RE: SAME.	3.30		577.50
10/27/98	JRJ TELEPHONE CONFERENCE WITH STEVE WATFORD RE: PROBLEMS WITH PERMIT DENIALS AND MEETINGS WITH DEVELOPERS AND CAPACITY	0.00		0.00
10/29/98	JRJ	0.70		122.50

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567
 (850) 877-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

F.E.I. # 59-2783636

ALOHA UTILITIES, INC

DEC 10 1998

INVOICE # 19559
 NOVEMBER 17, 1998
 FILE # 26038-0014

PAGE 4

DATE	INITIALS	DESCRIPTION	RATE	TOTAL
10/30/98	JRJ	DURING CONSTRUCTION PERIOD. DRAFT LETTER TO MR. GARRABRANTS RE: PETITION FOR FORMAL ADMINISTRATIVE HEARING FOR CHANG MEDICAL CENTER AND STATUS OF DEP NEGOTIATIONS; TELEPHONE CONFERENCE WITH MIKE ORSI WHO CALLED RE: SAME; REVIEW E-MAIL DRAFT TECHNICAL	4.50	787.50
10/30/98	JRJ	MEMOS PROVIDED BY DR. GOMBERG; TELEPHONE CONFERENCE WITH DAVID BOWMAN RE: CONSENT FINAL JUDGMENT AND PETITIONS FOR FORMAL ADMINISTRATIVE HEARING; REVISE LETTER FROM DAVID PORTER ADVISING DEP OF PLANT TREATMENT CAPABILITIES AND FLOWS;	0.00	0.00
10/30/98	JRJ	CONFERENCE CALL WITH STEVE WATFORD AND DAVID PORTER TO GO OVER ALL OF THESE MATTERS; DIRCT RESEARCH RE: CORRESPONDENCE BETWEEN DEP AND UTILITY FROM TIME OF PERMIT APPLICATION.	0.00	0.00
10/31/98	CLD	DRAFT INDEX OF INCOMING CORRESPONDENCE RE: SEVEN SPRINGS PLANT.	3.10	387.50
			36.70	6,052.00

LONG DISTANCE CALLS
 TRAVEL EXPENSE
 TELECOPIER

APPROVAL FOR PAYMENT

167.85
 283.24
 73.50

TOTAL COSTS ADVANCED

524.5

TOTAL STATEMENT

\$6,576.5

L 7048-15
 3

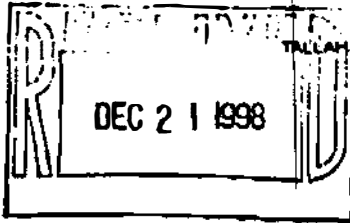
PLEASE REFER TO INVOICE # WHEN REMITTING

DATE:

APPROVED BY: [Signature] 733084
 [Signature]

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP



P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(904) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FEL # 66-2783338

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 19770
DECEMBER 17, 1998
FILE # 26038-0014

PAGE 1

MATTER	DESCRIPTION	RATE	AMOUNT
	DEF ENFORCEMENT ACTION		
11/02/98 JRJ	REVIEW CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME AND RE: FURTHER CHANGES AND ADDRESS ISSUES RAISED BY CLIENTS; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: STATUS OF UTILITY ISSUES INCLUDING DRAFT CONSENT FINAL JUDGMENT, TECHNICAL MEMOS, ETC.; FOLLOW-UP RE: SAME.	1.80	315.00
11/02/98 JRJ	CONSENT FINAL JUDGMENT, TECHNICAL MEMOS, ETC.; FOLLOW-UP RE: SAME.	0.00	0.00
11/03/98 JRJ	DETAILED REVIEW OF TECHNICAL MEMOS FROM MR. GOMBERG; TELEPHONE CONFERENCE WITH MR. GOMBERG; CONSENT FINAL JUDGMENT REVISIONS PURSUANT TO DISCUSSIONS WITH CLIENT; PARTICIPATE IN CONFERENCE CALL WITH MESSRS. GOMBERG, PORTER, WATFORD	4.20	735.00
11/03/98 JRJ	RE: GOMBERG'S TECHNICAL MEMOS, CONSENT FINAL JUDGMENT REVISIONS, ORTER CORRESPONDENCE TO DEP AND RELATED MATTERS; FOLLOW-UP WITH MR. GOMBERG RE: SAME.	0.00	0.00
11/03/98 CLD	DRAFT OUTGOING CORRESPONDENCE INDEX.	0.40	50.00
11/04/98 JRJ	ATTEND MEETINGS WITH CLIENT RE: DEP ENFORCEMENT ACTION AND PERMITTING ISSUES.	5.50	962.50
11/05/98 JRJ	REVISE CONSENT FINAL JUDGMENT; DRAFT COVER LETTER TO TOM GUCCIARDO OUTLINING PROGRESS OF UTILITY RE: OUTSTANDING ISSUES.	1.00	175.00
11/06/98 JRJ	REVIEW CORRESPONDENCE FROM ATTORNEY FOR CHANG MEDICAL SITE; DRAFT LETTER TO CLIENT RE: SAME; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME; TELEPHONE CONFERENCE WITH RICK MURATTI, DEP	1.00	175.00

PS

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

FEI # 89-2782536

ALOHA UTILITIES, INC

INVOICE # 19770
 DECEMBER 17, 1998
 FILE # 26038-0014

PAGE 2

DATE	CLIENT	DESCRIPTION	0.00		0.00
11/06/98	JRJ	COUNSEL, RE: EXTENSION OF TIME FOR PETITION FOR ADMINISTRATIVE HEARING AND GENERAL DISCUSSION RE: SAME; REVIEW UPDATED TECHNICAL MEMO RE: REUSE CAPACITY FROM DR. GOMBERG.	0.00		0.00
11/09/98	JRJ	CONFERENCE CALL WITH CLIENT AND DAVID PORTER RE: VARIOUS PERMITTING AND CONSENT FINAL JUDGMENT ISSUES; BEGIN DRAFT OF LETTER TO DEP CRITICIZING DELAYS IN PERMIT REVIEW AND APPROVAL.	1.80	<i>Allocate 1/3 X</i>	315.00
11/10/98	JRJ	TELEPHONE CONFERENCE WITH JAKE VARN WHO CALLED ON BEHALF OF US HOMES RE: SETTLEMENT AND STATUS OF NEGOTIATIONS WITH DEP; CONTINUE WORK ON LETTER TO TOM GUCCIARDO COMPLAINING OF DELAYS IN AGENCY APPROVAL; LENGTHY TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME.	2.80	<i>X</i>	490.00
11/10/98	JRJ	DRAFT MOTIONS TO HOLD IN ABEYANCE IN WENDY'S AND CHANG MATTERS.	0.80		108.00
11/11/98	JRJ	CONTINUE WORK ON LETTER TO TOM GUCCIARDO COMPLAINING OF DELAYS IN PERMITTING AND RESPONSE TO AMENDED CONSENT FINAL JUDGMENT; BRIEF RESEARCH AND REVIEW OF FILES RE: SAME.	1.00	<i>Allocate 1/2 X</i>	175.00
11/12/98	JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: DISCUSSIONS WITH JAKE VARN AND POSITION OF US HOMES ON DEP PERMITTING MATTERS; TELEPHONE CONFERENCE WITH DAVID GOMBERG RE: REPORTS TO DEP; REVIEW DRAFT LETTERS FROM DAVID PORTER RE: I/I AND SAMPLING SITES, ETC.; CONFERENCE CALL WITH DAVID PORTER AND STEVE WATFORD RE: DRAFT PORTER LETTERS AND DRAFT LETTER TO TOM GUCCIARDO; SEVERAL TELEPHONE CONFERENCES WITH CLIENT RE MEETINGS WITH DEVELOPERS ON DEP PERMITTING MATTERS.	4.00	<i>X</i>	700.00
11/12/98	JRJ	DRAFT REVISIONS TO LETTER TO TOM	0.50		87.50

LAW OFFICES
ROSE, SUNDBROM & BENTLEY, LLP

P O BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567

(904) 877-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

F.E.I # 58-2783636

ALOHA UTILITIES, INC

**INVOICE # 19770
 DECEMBER 17, 1998
 FILE # 26038-0014**

PAGE 3

			PAGE	3
	GUCCIARDO.			
11/16/98 JRJ	REVIEW, REVISE AND MAIL DRAFT LETTER TO TOM GUCCIARDO RE: DELAYS IN PROCESSING PERMIT ND CONSENT FINAL JUDGMENT; REVIEW AND REVISE LIST OF CORRESPONDENCE RE: DEP PERMIT APPLICATION; DRAFT COVER MEMO TO CLIENT RE: SAME.	2.80		490.00
11/16/98 JRJ	DRAFT LETTER TO RICK MURATTI CONFIRMING ABEYANCE IN PERMITTING CASES.	0.40		70.00
11/17/98 JRJ	REVIEW CORRESPONDENCE FROM ENGINEERS AND DEP RE: PERMITTING AND CONSENT FINAL JUDGMENT; FOLLOW-UP RE: SAME; LENGTHY TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: NEGOTIATING POINTS ON PERMIT A D CONSENT FINAL JUDGMENT.	2.30		402.50
11/18/98 JRJ	LENGTHY TELEPHONE CONFERENCE WITH STEVE WATFORD RE: DISCUSSIONS WITH DEP AND POSITIONS ON VARIOUS ISSUES RE: PERMIT AND CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH DAVID BOWMAN RE: FAILURE OF DEPARTMENT TO ACT ON PERMIT ISSUANCE;	2.80		490.00
11/18/98 JRJ	REVIEW GOMBERG E-MAIL RE: USE OF LANDAP MODEL FOR WATER STORAGE IDENTIFI ATION; DRAFT LETTER TO TOM GUCCIARDO WITH PETITIONS FOR ADMINISTRATIVE HEARING.	0.00		0.00
11/20/98 JRJ	TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: A VARIETY OF PERMITTING AND CONSENT FINAL JUDGMENT ISSUES AND PROBLEMS WITH DELAYS WITH EACH; TELEPHONE CONFERENCE WITH DAVID PORTER RE: MODIFICATION TO PERMIT APPLICATION AND ISSUES RAISED BY TOM GUCCIARDO INCLUDING OFFSITE REUSE MONITORING WELL PROGRAM; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME AND FOLLOW-UP ON POSITION WITH DEP AND DEVELOPERS.	2.00		350.00
11/20/98 JRJ		0.00		0.00
11/23/98 JRJ	TELEPHONE CONFERENCE WITH STEVE WATFORD	2.20		385.00

Allocate
 2/3 X

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567

(950) 877-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

F.E.I. # 89-2783536

ALOHA UTILITIES, INC

INVOICE # 19770
 DECEMBER 17, 1998
 FILE # 26038-0014

PAGE 4

	RE: DEP PERMITTING AND CONSENT FINAL JUDGMENT MATTERS; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME AND RE: REMAINING DEP ISSUES; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.		
11/24/98 JRJ	TELEPHONE CONFERENCE WITH CLIENT AND WORK ON DEP ISSUES RELATED TO TERM OF CONSENT FINAL JUDGMENT AND REMAINING ITEMS FOR PERMIT APPROVAL.	1.00	175.00
11/25/98 JRJ	WORK ON UPDATING CONSENT FINAL JUDGMENT BASED ON DISCUSSIONS WITH CLIENT AND TOM GUCCIARDO; FOLLOW-UP ON PERMITTING ISSUES; FOLLOW-UP ON DEP MEETING AND WEATHER STORAGE CAPACITY ISSUES.	2.40	420.00
11/30/98 JRJ	DRAFT LETTER TO DEP RE: UPCOMING MEETING AND FOLLOW-UP WITH CLIENT RE: SAME; RESEARCH POLITICAL OPTIONS TO ACCELERATE DEP ACTION.	1.20	210.00

JAN - 8 1999 41.90 7,280.50

LONG DISTANCE CALLS 96.82
 TELECOPIER 45.00
 OPERATOR CONFERENCE CALL 136.89
 PHOTOCOPIES 510.50
 LEXIS SERVICE 21.32

APPROVAL FOR PAYMENT

TOTAL COSTS ADVANCED 810.50

TOTAL STATEMENT 88,091.00

I hereby personally acknowledge/attest to the company that the above described materials and/or services were actually received and performed in a proper/suitable condition except as noted on this invoice in addition I acknowledge that the unit rates and/or amounts billed in this invoice are correct except as noted on this invoice. The items described on this invoice are also acceptable except as noted on this invoice. Any limitations or reservations I have regarding making full payment of this invoice have been properly described hereon.

733.084
 87 43.5
 3

PLEASE REFER TO INVOICE # WHEN REMITTING DATE: 12/22/98

APPROVED BY: [Signature] 4

733.084

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1587

TALLAHASSEE FLORIDA 32302-1587

850/977-8555

PLEASE REFER TO INVOICE NUMBER WHEN RENTING

F.I. # 26-278338



ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 19037
JANUARY 22, 1999
FILE # 26038-0014

PAGE 1

MATTER	DEP ENFORCEMENT ACTION		
12/01/98 JRJ	FORWARD CORRESPONDENCE FROM TOM GUCCIARDO TO CLIENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: PERMITTING AND ESPECIALLY FLOW DIAGRAM AND DISCHARGE DIRECTLY TO REUSE SYSTEM; TELEPHONE CONFERENCE WITH DAVID PORTER RE: SAME AND RE: OUTFALL LINE FROM PERCOLATION PONDS; TELEPHONE CONFERENCE WITH STEVE BATHFORD RE: SAME.	2.20	X 385.00
12/01/98 JRJ	WORK ON CONSENT FINAL JUDGMENT UPDATE; FAX REVISIONS TO CLIENT RE: SAME.	0.80	140.00
12/02/98 JRJ	REVIEW FAX FROM DAVID PORTER RE: MODIFIED FLOW DIAGRAM; TELEPHONE CONFERENCE WITH DAVE PORTER RE: SAME; TELEPHONE CONFERENCE WITH STEVE BATHFORD RE: SAME AND RE: CORRESPONDENCE FROM JOE AMATO WITH REMAINING PERMITTING REQUIREMENTS.	0.90	X 157.50
12/03/98 JRJ	ATTEND MEETINGS WITH CLIENT AND DEP RE: RESOLUTION OF PERMIT APPLICATION AND CONSENT FINAL JUDGMENT ISSUES; REVISE CFJ PURSUANT TO MEETINGS.	8.00	1,400.00
12/08/98 JRJ	REVIEW AND REVISE CFJ AND DISTRIBUTE FOR REVIEW.	0.80	140.00
12/09/98 JRJ	WORK ON REVISION OF CONSENT FINAL JUDGMENT AND REVIEW OF PLANT FLOW DIAGRAM; LENGTHY CONFERENCE CALL WITH MESSRS. PORTER AND WATFORD RE: SAME.	4.40	770.00
12/14/98 JRJ	MEETING WITH CLIENT RE: PERMIT AND CONSENT FINAL JUDGMENT MATTERS.	1.00	175.00
12/16/98 JRJ	CONTINUE WORK ON REVISIONS TO CONSENT FINAL JUDGMENT, ESPECIALLY ISSUES RE: POND OVERFLOW MEASURING COMPLETION VS.	2.30	402.50

Continued

LAW OFFICES

ROSE, SUNOSTROM & BENTLEY, LLP

P O BOX 1587

LAKESIDE, FLORIDA 32703 1587

(867) 877-8526

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

CP: 68-7783536

ALOHA UTILITIES, INC

INVOICE # 19837
JANUARY 22, 1999
FILE # 26038-0014

PAGE 2

	COMPLIANT DATES; SPECIAL LANGUAGE RE: PLANT SAMPLING AND UNAUTHORIZED DISCHARGES AND CONFORMANCE BETWEEN DRAFTS; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME.	0.00	0.00
12/17/98 JRJ			
12/18/98 JRJ	CONTINUE WORK ON CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: ADDITIONAL CHANGES TO DOCUMENT AND FAX FROM HIM WITH MODIFICATIONS; DISCUSSION OF SUBSTANTIVE REMAINING ISSUES INCLUDING MONITORING OF OVERFLOW AND CONNECTION DURING COMPLIANCE PERIOD; SEVERAL TELEPHONE CONFERENCES WITH CLIENT AND MR. PORTER RE: SAME.	2.60	455.00
12/18/98 JRJ	MEETINGS WITH CLIENT TO ADDRESS ISSUES AND CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME; REVIEW CFJ AND FORWARD TO PARTIES. SEVERAL TELEPHONE CONFERENCES WITH MESSRS. PORTER AND WATFORD RE: OVERFLOW PIPE METERING AND RELATED ISSUES AND FOLLOW-UP WITH CONSENT FINAL JUDGMENT PROVISIONS AND EFFLUENT DISPOSAL DESIGNATIONS IN PROPOSED PERMIT. REVIEW AND REVISE CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: SAME; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; FAX OUT REVISED CFJ.	0.00	0.00
12/21/98 JRJ		3.20	560.00
12/22/98 JRJ		1.00	175.00
12/28/98 JRJ		1.40	245.00
12/29/98 JRJ		1.40	245.00
12/29/98 JRJ	DOWNLOAD PROPOSED DEP WASTEWATER PERMIT FOR SEVEN SPRINGS AND BEGIN REVIEW; DOWNLOAD MARK-UP OF REVISED DEP REUSE	0.70	122.50

allocate
1/2 X

Continued

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 887
TALAMASSEE, FLORIDA 32302-1587

PHONE 917-8888

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

AL : 8 98-270336

ALOHA UTILITIES, INC

INVOICE # 19837
JANUARY 22, 1999
FILE # 26038-0014

PAGE 3

12/30/98 JRJ	RULES 62-610. REVIEW AND REVISE PARAGRAPH 15 TO CONSENT FINAL JUDGMENT AND DISTRIBUTE; TELEPHONE CONFERENCE WITH MIKE ORSI RE: CAPACITY AVAILABLE AND THEORY OF COMMERCIAL ESTABLISHMENTS; REVIEW AND DISTRIBUTE MARK-UP OF CONSENT FINAL JUDGMENT INCORPORATING GUCCIARDO COMMENTS.	1.50	262.50
12/30/98 JRJ		0.00	0.00
		32.20	5,635.00
	LONG DISTANCE CALLS	141.98	
	TRAVEL EXPENSE	270.82	
	TELECOPIER	67.00	
	PHOTOCOPIES	62.00	

FEB 10 1999

TOTAL COSTS ADVANCED 541.80

TOTAL STATEMENT 66,176.80

L 70 43-15
3

PLEASE REFER TO INVOICE # WHEN REMITTING

APPROVAL FOR PAYMENT

I hereby personally acknowledge/attest to the company that the
above described materials and/or services were actually received and/or
performed in a proper/suitable fashion EXCEPT as noted on this invoice.
In addition, I acknowledge it is the true price and/or amount billed
and in agreement with the attached price schedule on hand on the
above. The items described on this invoice are acceptable EXCEPT
as otherwise described. Any limitations or exceptions I have regarding
making full payment of this invoice have been properly described hereon.

APPROVED BY: [Signature]
DATE: 2/7

733.04

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(904) 877-8556

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 88-2763636

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 20341
APRIL 21, 1999
FILE # 26038-0014

PAGE 1

MATTER

DEP ENFORCEMENT ACTION

DATE	DESCRIPTION	RATE	AMOUNT
03/03/99 JRJ	REVIEW MITCHELL AGREEMENT PROPOSED BY CLYDE HOBBY; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; VOICE MAIL WITH MR. HOBBY RE: REVIEW AND RESPONSE; CONTINUE WORK ON AIG BAKER REFUND AGREEMENT.	1.80	342.00
03/04/99 JRJ	CONFERENCE CALL WITH STEVE WATFORD RE: HOBBY DRAFT, MITCHELL REUSE AGREEMENT; REVIEW AND REVISE SAME INCORPORATING HOBBY COMMENTS WITH ORIGINAL REUSE AGREEMENT.	1.60	304.00
03/08/99 JRJ	TELEPHONE CONFERENCE WITH DAVID THULMAN RE: CONSENT FINAL JUDGMENT; DRAFT LETTER TO DAVE LANG AND JUDGE DAVEY FILING SAME.	0.60	114.00
03/09/99 JRJ	TELEPHONE CONFERENCE WITH JUDGE SMITH'S OFFICE RE: CFJ EXECUTION AND FOLLOW-UP.	0.30	57.00
03/10/99 JRJ	DRAFT LETTER TO CLERK FOR FILING OF CFJ.	0.20	38.00
03/12/99 JRJ	DRAFT LETTER TO TOM GUCCIARDO WINT CFJ; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	0.30	57.00
03/12/99 JRJ	TELEPHONE CONFERENCE WITH CLYDE HOBBY RE: REVISIONS TO AIG BAKER AND MITCHELL RENEWAL; SEVERAL TELEPHONE CONFERENCES WITH CLIENT RE: SAME; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: PERMIT ISSUANCE AND RELATED MATTERS.	1.50	285.00
03/16/99 JRJ	DRAFT LETTER TO BOB NIXON WITH CONSENT FINAL JUDGMENT RE: MONTHLY REPORTING REQUIREMENTS; ATTEND MEETINGS WITH CLIENT RE: PERMIT ISSUANCE AND CONFERENCE CALL WITH TOM GUCCIARDO AND JOE AMATO RE: SAME.	1.50	285.00

Amato
1/2 X

112

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I. # 59-2783538

ALOHA UTILITIES, INC

INVOICE # 20341
APRIL 21, 1999
FILE # 26038-0014

PAGE 2

03/30/99 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: PAYMENT OF CONSENT FINAL JUDGMENT PENALTY AND ISSUES RE: SAME; RESEARCH DOCUMENTS AND CORRESPONDENCE RE: LAND AND SPRAYFIELD OWNERSHIP ISSUES; BRIEF REVIEW OF DEP RULES RE: SAME.	1.50		285.0
03/31/99 JRJ	DRAFT NOTICES OF VOLUNTARY DISMISSAL FOR ADMINISTRATIVE ACTIONS ON PERMIT DENIALS RE: WENDY'S AND CHEN'S MEDICAL CENTER.	0.50	X	95.0
		9.80		1,862.0
	LONG DISTANCE CALLS	24.89		
	FEDERAL EXPRESS	22.72		
	TELECOPIER	8.00		
	PHOTOCOPIES	21.25		

MAY 11 1999

TOTAL COSTS ADVANCED 76.84

TOTAL STATEMENT \$1,938.84

L 1043-15
3

PLEASE REFER TO INVOICE # WHEN REMITTING

APPROVAL FOR PAYMENT

I hereby personally acknowledge/attest to the company that the
above described materials and/or services were actually received and/or
performed in a proper/suitable condition except as noted on this invoice.
In addition, I acknowledge that the unit prices and/or amounts billed
are in agreement with the negotiated prices, except as noted on this
invoice. The terms described on this invoice are also acceptable except
as otherwise described. Any limitations or reservations I have regarding
making full payment of this invoice have been properly described hereon.

APPROVED BY: J. L. 733.084
DATE: 5/3

P13

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8585

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

MAY 21 1999

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 20396
MAY 17, 1999
FILE # 26038-0014

JUN - 9 1999

PAGE 1

MATTER	DEP ENFORCEMENT ACTION		
04/01/99 JRJ	TELEPHONE CONFERENCE WITH DAVID THULMAN RE: MISSED DEADLINE ON PENALTY PAYMENT.	0.20	38.00
04/13/99 JRJ	REVIEW CORRESPONDENCE AND E-MAILS FROM DEP RE: WATER QUALITY ISSUES; DRAFT LETTER TO DAVID STRUHS, DEP SECRETARY. RE: SAME.	0.90	X 171.00
04/14/99 JRJ	REVIEW FINAL WASTEWATER CONSTRUCTION OPERATION PERMIT; TELEPHONE CONFERENCE WITH DAVID PORTER RE: SAME.	0.60	X 114.00
04/28/99 JRJ	REVIEW CORRESPONDENCE FROM TOM GUCCIARDO RE: CONSENT FINAL JUDGMENT; TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: CRONIN, JACKSON, NIXON, LAPORTE, AND RELATED ISSUES; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	0.50	95.00
		2.20	418.00
	LONG DISTANCE CALLS		19.15
	TELECOPIER		4.50

TOTAL COSTS ADVANCED 23.65

TOTAL STATEMENT 441.65

TO 43-15
3

PLEASE REFER TO INVOICE # WHEN REMITTING

APPROVAL FOR PAYMENT

I hereby personally acknowledge/attest to the company that the above described materials and/or services were actually received and/or performed in a proper/suitable condition except as noted on this invoice. In addition, I acknowledge that the unit prices and/or amounts billed are in agreement with the negotiated prices, except as noted on this invoice. The terms described on this invoice are also acceptable, except as noted. Any limitation or reservations I have regarding payment of this invoice have been properly described hereon.

APPROVED BY: [Signature] 733.084

DATE: 6/14

PIY

JUN 18 1999

FEL# 59-2783536

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 20558
JUNE 16, 1999
FILE # 26038-0014

PAGE 1

MATTER	DEP ENFORCEMENT ACTION		
05/03/99 JRJ	BRIEF REVIEW OF CONSENT FINAL JUDGMENT PROVISIONS RE: ACCOUNTANT'S CONNECTION REPORT TO DEP; TELEPHONE CONFERENCE WITH JOHN CRONIN RE: SAME; REVIEW DRAFT LETTER.	0.50	X 95.00
05/04/99 JRJ	BRIEF MEETING WITH BOB NIXON RE: ALOHA AND REPORT TO DEP RE: CONNECTIONS; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; FAX LETTER MARKUP TO MR. CRONIN.	0.70	X 133.00
05/05/99 JRJ	FAX MINOR CHANGES TO JOHN CRONIN FOR DEP REPORTING LETTER; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME.	0.40	X 76.00
05/11/99 JRJ	FILE NOTICE OF VOLUNTARY DISMISSAL IN ADMINISTRATIVE COLLECTION SYSTEM PERMIT DENIAL CASES.	0.40	X 76.00
05/11/99 JRJ	REVIEW I/I PROGRAM SPECIFICATIONS PROVIDED BY DAVID PORTER; TELEPHONE CONFERENCE WITH DAVID PORTER RE: SAME; PROVIDE COMMENTS RE: INSURANCE PROVISIONS; DRAFT INDEMNIFICATION PROVISION; BRIEF TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	0.90	X 171.00
05/11/99 JRJ	TELEPHONE CONFERENCE WITH DAVE PORTER	0.00	0.00
05/12/99 JRJ	RE: I/I CONTRACT SPECS; REVIEW AND REVISE FAX FROM MR. PORTER; TELEPHONE CONFERENCE RE: SAME.	0.70	X 133.00
05/24/99 JRJ	REVIEW MEMO FROM DEP RE: VOLUNTARY DISMISSAL OF COLLECTION SYSTEM PERMITTED ADMINISTRATIVE CASES AND COVER LETTER TO CLIENT.	0.20	X 38.00
		3.80	P15 722.00

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P O BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

F.E.I # 99-2783536

ALOHA UTILITIES, INC

INVOICE # 20558
JUNE 16, 1999
FILE # 26038-0014

PAGE 2

LONG DISTANCE CALLS	6.24
TELECOPIER	3.00
PHOTOCOPIES	28.75

TOTAL COSTS ADVANCED

37.99

TOTAL STATEMENT

X 5759.99
TO 43-15
3

PLEASE REFER TO INVOICE # WHEN REMITTING

JUN 22 1999

APPROVAL FOR PAYMENT

I hereby personally acknowledge/attest to the company that the above described materials and/or services were actually received and/or performed in a proper, timely manner and that the amount of this invoice is correct. I acknowledge that the amount of this invoice is correct and that I have not received any other invoice for the same or similar services. I have not received any other invoice for the same or similar services. I have not received any other invoice for the same or similar services. I have not received any other invoice for the same or similar services.

APPROVED BY: [Signature] 733,084

DATE: 6/22

PI6

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567
 TALLAHASSEE, FLORIDA 32302-1567

(850) 677-8555

PLEASE REFER TO INVOICE NUMBER
 WHEN REMITTING

F.E.I. # 58-2783538

JUL 27 1999

ALOHA UTILITIES, INC
 2514 ALOHA PLACE
 HOLIDAY, FL 34691

INVOICE # 20770
 JULY 21, 1999
 FILE # 26038-0014

PAGE 1

MATTER DEP ENFORCEMENT ACTION

06/16/99 CLD	DRAFT LETTER TO KEYES RE: SUBORDINATION AGREEMENT.	0.80	X 120.00
06/28/99 CLD	REVIEW OF CONSENT ORDER; BEGIN DRAFTING TIMETABLE FOR ALOHA.	1.00	X 150.00
06/29/99 CLD	COMPLETE DRAFT TIMETABLE.	0.60	X 90.00
		2.40	
			360.00

OPERATOR CONFERENCE CALL 83.07
 PHOTOCOPIES 4.50

AUG 10 1999

TOTAL COSTS ADVANCED 87.57

TOTAL STATEMENT \$447.57

TO 43-15
 3

PLEASE REFER TO INVOICE # WHEN REMITTING

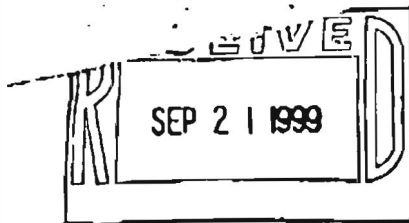
APPROVAL FOR PAYMENT

I hereby personally acknowledge/attest to the company that the above described materials performed in a proper/suitable condition except as noted on this invoice. In addition, I acknowledge that the unit prices and/or amounts billed are in agreement with the negotiated prices, except as noted on this invoice. The terms described on this invoice are also acceptable except as otherwise described. Any limitations or reservations I have regarding making full payment of this invoice have been properly described hereon.

APPROVED BY: 733.084

DATE: _____

P17



FEI # 59-2783536

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP

P. O. BOX 1567
TALLAHASSEE, FLORIDA 32302-1567
(850) 877-8555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

INVOICE # 21106
SEPTEMBER 16, 1999
FILE # 26038-0014

SEP 30 1999

PAGE 1

MATTER

DEP ENFORCEMENT ACTION

08/25/99	JRJ	DETAILED REVIEW OF DEP NON-COMPLIANCE LETTER; REVIEW DAVID PORTER RESPONSE; MARK-UP PORTER RESPONSE.	1.20	X	228.00
08/30/99	JRJ	TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: NON-COMPLIANCE LETTER AND IMPACT ON MITCHELL RANCH AGREEMENT AND FINANCING DOCUMENTS; TELEPHONE CONFERENCE WITH CLIENT RE: SAME; FOLLOW-UP ON ISSUE OF PERMIT AMENDMENT FOR PISOMETER LOCATIONS AND FOR RESTRICTED ACCESS STANDARD FOR MITCHELL RANCH.	1.60	X	304.00
08/30/99	JRJ	WORK ON RESPONSE TO DEP NON-COMPLIANCE LETTER; DISCUSSIONS WITH STEVE WATFORD AND DAVE PORTER RE: SAME.	0.00		0.00
08/31/99	JRJ		0.70	X	133.00
			3.50		665.00
		LONG DISTANCE CALLS	9.64		
		TELECOPIER	6.00		
		PHOTOCOPIES	4.00		

APPROVAL FOR PAYMENT

TOTAL COSTS ADVANCED 19.64

TOTAL STATEMENT

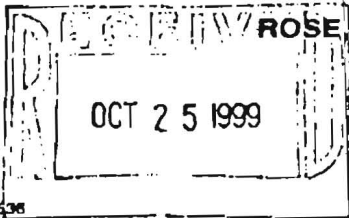
I hereby personally acknowledge/attest to the company that the above described materials and/or services were actually received and/or performed in a prompt/suitable condition except as noted on this invoice. In addition, I acknowledge that the unit prices and/or amounts billed are in agreement with the regulated prices, except as noted on this invoice. No terms described on this invoice are also acceptable except as otherwise described. Any limitations or reservations I have regarding making full payment of this invoice have been properly described hereon.

X \$684.64
7043-15
3

PLEASE REFER TO INVOICE # WHEN REMITTING

APPROVED BY: [Signature]

DATE: 9/29 733.084 P18



FEI # 59-2783536

LAW OFFICES

ROSE SUNOSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-8555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 21297
OCTOBER 22, 1999
FILE # 26038-0014

PAGE 1

MATTER DEP ENFORCEME

DATE	INITIALS	DESCRIPTION	HOURS	AMOUNT
09/01/99	JRJ	LETTER FROM DAVID MACCOLEMAN INCLUDING RULE REQUIREMENTS RE: COMPREHENSIVE QUALITY ASSURANCE PLAN, DEPARTMENT QUALITY ASSURANCE AUDIT; WORK ON MARKUP OF RESPONSE; REVIEW JULY 2 LETTER FROM GUCCIARDO RE: PIEZOMETERS AND MODIFY RESPONSE.	2.30	X 437.00
09/01/99	JRJ	PARTICIPATE IN CONFERENCE CALL WITH CLIENT AND DAVID PORTER RE: RESPONSE TO NONCOMPLIANCE LETTER AND DETAILED DISCUSSIONS OF ISSUES AND LANGUAGE OF RESPONSE TO DEPARTMENT; FOLLOW-UP RE: SAME.	0.00	0.00
09/03/99	JRJ	RESEARCH RE: DEP'S AUTHORITY TO REQUIRE ALOHA TO SEND MONITORING REPORTS TO TAMPA'S DISTRICT OFFICE.	1.80	X 342.00
09/03/99	CLD	CONTINUE MARKUP AND REVISIONS TO RESPOND TO MACCOLEMAN DEFICIENCY LETTER.	0.60	X 90.00
09/08/99	JRJ	CONTINUE REVISIONS TO MACCOLEMAN NONCOMPLIANCE LETTER AND FORWARD DRAFT TO CLIENT; CONFERENCE CALL WITH STEVE WATFORD AND DAVE PORTER RE: SAME;	0.90	X 171.00
09/09/99	JRJ	FINALIZE RESPONSE LETTER TO DEPARTMENT. TELEPHONE CONFERENCE WITH TOM GUCCIARDO RE: LETTER RESPONSE TO DAVID MACCOLEMAN COMPLIANCE REPORT AND GENERAL DISCUSSION OF UTILITY COMPLIANCE MATTERS; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	1.80	X 342.00
09/10/99	JRJ	TELEPHONE CONFERENCE WITH ED SNIPES WHO CALLED RE: PERMITTING OF MITCHELL SITE; TELEPHONE CONFERENCE WITH CLIENT RE:	0.80	X 152.00
09/13/99	JRJ		0.60	X 114.00

LAW OFFICES

ROSE, SUNDSTROM & BENTLEY, LLP

P. O. BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER WHEN REMITTING

F.E.I. # 59-2783536

ALOHA UTILITIES, INC

INVOICE # 21297
OCTOBER 22, 1999
FILE # 26038-0014

PAGE 2

09/14/99	JRJ	SAME. TELEPHONE CONFERENCE WITH CLIENT RE: DEP NONCOMPLIANCE LETTER; FOLLOW-UP RESPONSE; TELEPHONE CONFERENCE WITH DAVID THULMAN.	0.90	X 171.00
09/15/99	JRJ	TELEPHONE CONFERENCE WITH DAVID PORTER RE: MITCHELL RANCH PIEZOMETERS AND RELATED MATTERS.	0.40	X 76.00
09/22/99	JRJ	TELEPHONE CONFERENCE WITH DAVID MACCOLEMAN RE: DEP MEETING; TELEPHONE CONFERENCE WITH DAVID PORTER RE: SAME.	0.50	X 95.00
09/23/99	JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: DEP MEETING.	0.30	X 57.00
09/27/99	JRJ	TELEPHONE CONFERENCE WITH DAVID MACCOLEMAN RE: UPCOMING MEETING.	0.20	X 38.00
09/29/99	JRJ	SEVERAL TELEPHONE CONFERENCES WITH CLIENT AND DEP RE: COORDINATING MEETING RE: NONCOMPLIANCE LETTER.	0.50	X 95.00
			11.60	2,180.00

NOV 11 1999

LONG DISTANCE CALLS
TELECOPIER
PHOTOCOPIES

APPROVAL FOR PAYMENT

72.20
12.00
19.25

TOTAL COSTS ADVANCED 103.45

TOTAL STATEMENT \$2,283.45

PLEASE REFER TO INVOICE # WHEN REMITTING

APPROVED BY: [Signature]
DATE: 10/20

733084

To 43-15
3

Aloha Utilities, Inc.
 Contributed CIAC Escrow Liability Amortization
 For The Year Ended December 31, 1999
 Assuming Amortization began in Year of Receipt

Schedule E		Seven Springs - Water																		
Year	Contributed Tax Collected	Year of Refund	Refund Amount	Amount to Amortize into Income	Rate:															
					1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	Total		
					2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%			
1987	104,998	1991	2,381	102,617	2,625	2,625	2,625	2,625	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	69,028	
1988	85,986	1991	-	85,986	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	2,150	60,190	
1989	245,055	1991	6,797	238,258	6,126	6,126	6,126	5,956	5,956	5,956	5,956	5,956	5,956	5,956	5,956	5,956	5,956	5,956	172,397	
1990	102,379	1994	-	102,379	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	2,559	76,784	
1991	158,489	1994	2,339	156,150	3,962	3,962	3,962	3,962	3,962	3,962	3,904	3,904	3,904	3,904	3,904	3,904	3,904	3,904	120,841	
1992	46,738	1994	-	46,738	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	1,168	37,390	
1993	90,618	1998	-	90,618	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	74,760	
1994	207,305	1998	-	207,305	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	5,183	176,209	
1995	69,996	1998	-	69,996	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	61,247	
1996	75,843	1998	-	75,843	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	1,896	68,259	
1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	1,187,407		11,517	1,175,890	2,625	4,775	10,901	13,460	17,193	18,362	20,627	25,751	27,501	29,397	29,397	29,397	29,397	29,397	917,106	

Accumulated Amortization 2,625 7,400 18,301 31,761 48,954 67,316 87,943 113,694 141,195 170,593 199,990 229,387 258,784

Seven Spnngs - Sewer		Total Contributed Tax Collected																Unamortized Total		
Year	Contributed Tax Collected	Year of Refund	Refund Amount	Amount to Amortize into Income	Rate:															
					1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	Total		
					2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%			
1987	87,859	1991	1,992	85,867	2,196	2,196	2,196	2,196	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	2,147	57,761	
1988	132,467	1991	-	132,467	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	3,312	92,727	
1989	329,334	1991	9,134	320,200	8,233	8,233	8,233	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	8,005	231,688	
1990	125,350	1994	-	125,350	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	3,134	94,013	
1991	262,734	1994	3,877	258,857	6,568	6,568	6,568	6,568	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	200,323	
1992	64,096	1994	-	64,096	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	51,277	
1993	122,374	1998	-	122,374	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	3,059	100,959	
1994	268,218	1998	-	268,218	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	6,705	227,985	
1995	76,835	1998	-	76,835	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	69,152	
1996	90,597	1998	-	90,597	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	2,265	81,537	
1997	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1998	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	1,559,864		15,003	1,544,861	2,196	5,508	13,742	16,875	23,165	24,768	27,827	34,436	36,357	38,622	38,622	38,622	38,622	36,701	1,207,422	

Accumulated Amortization 2,196 7,705 21,446 38,321 61,487 86,255 114,082 148,518 184,874 223,496 262,117 300,739 337,439

PASCO COUNTY FLORIDA

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

1999 TANGIBLE PERSONAL PROPERTY P&L 20022-23-3 ACCOUNT A-00300-005
 ASSESSED TO ALOHA UTILITIES INC
 ASSESSED VALUE 15747803 EXEMPTIONS TAXABLE VALUE 15747803

AD VALOREM TAXES

TAXING AUTHORITY	MILLAGE	TAXES LEVIED
COUNTY COMMISSION OPERATING	8.5700	134958.67
COUNTY SCHOOL OPERATING	6.8940	108565.35
COUNTY SCHOOL CAPITAL OUTLAY	2.0000	31495.61
COUNTY MUN SER FIRE DIST	1.3320	20976.07
SW FLA WATER MNGMNT DIST	.4220	6645.57
PINELLAS-ANCLOTE RIVER BASIN	.4010	6314.87
PASCO COUNTY MOSQUITO CONTROL	.3030	4771.58
COUNTY WIDE SCHOOL BOND 1973	.1210	1905.48
COUNTY WIDE SCHOOL BOND 1991	.6940	10928.98

DEC 27 1999

NON-AD VALOREM ASSESSMENTS

LEVYING AUTHORITY	RATE/BASIS	AMOUNT
	<i>236009</i>	

PAY AMOUNT UNDER APPROPRIATE MONTH.

▼ PLEASE DETACH HERE AND RETURN BOTTOM PART WITH PAYMENT ▼

PROPERTY TAX NOTICE • PASCO COUNTY FLORIDA

1999 TANGIBLE PERSONAL PROPERTY P&L 20022-23-3 ACCOUNT A-00300-005
 TOTAL AMOUNT DUE IF PAID BY:

NOV 30	DEC 31	JAN 31	FEB 29	MAR 31	DELINQUENT	APR 1
313499.69	316765.31	320030.94	323296.56	326562.18		

PAYABLE TO: MIKE OLSON, TAX COLLECTOR (CHECKS ON U.S. BANKS) P.O. BOX 276, DADE CITY FL 33526-0276

ASSESSED VAL	15747803	WATER & SEWER SYSTEM	<i>55 penny per TC</i>	MLCD 9100
EXEMPTIONS				
TAXABLE VAL	15747803	001 0000 0000 00000		
PENALTY				



ALOHA UTILITIES INC
 2514 ALOHA PL
 HOLIDAY FL 34691-3416

1099303265621810000000000200222330