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**REBUTTAL TESTIMONY OF MORRIS A. BENCINI
BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF
SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS**

1 Q. ARE YOU THE SAME MORRIS A. BENCINI WHO SUBMITTED
2 PRE-FILED DIRECT TESTIMONY IN THIS PROCEEDING?

3 A. Yes, I am.

4 Q. PLEASE EXPLAIN THE PURPOSE OF YOUR REBUTTAL
5 TESTIMONY.

6 A. The purpose of my testimony is to address a variety
7 of the adjustments to the Company's revenue
8 requirements proposed by the following witnesses:

9	<u>Witness' Name:</u>	<u>On Behalf Of:</u>
10	Hugh Larkin, Jr.	Public Counsel
11	Kimberly H. Dismukes	Public Counsel
12	Donna DeRonne	Public Counsel
13	Michael Woelffer	Marco Island Civic Assoc.
14	Charleston Winston	FPSC Staff Auditor
15	Jeff Small	FPSC Staff Auditor

16 **COLLIER LAND PURCHASE**

17 Q. DO YOU AGREE WITH MR. LARKIN'S PROPOSED ADJUSTMENT
18 RELATING TO THE MARCO ISLAND - COLLIER LAND
19 PURCHASE?

20 A. No. On pages 21 through 23 of Mr. Larkin's
21 testimony, he recommends two adjustments to
22 decrease the rate base attributed to the Collier
23 land purchase as follows: 1) A decrease totaling
24 \$1,683,411 which includes an adjustment for
25 overhead; and 2) A decrease totaling \$5,833,617 to

1 allocate a portion of the cost to non-utility
2 property.

3 **Q. PLEASE EXPLAIN WHY YOU DISAGREE WITH THE FIRST**
4 **ADJUSTMENT TOTALING \$1,683,411.**

5 A. The assumption Mr. Larkin makes is that overhead is
6 not an allowable capital cost because this is a
7 purchase of land. Mr. Larkin further testifies
8 that SSU's policy regarding purchase assets is that
9 overhead should not be included. These assumptions
10 are incorrect.

11 SSU's capital policy is that all capital
12 projects are overheaded with at least
13 administrative overhead. This includes operations
14 as well as administrative capital projects. This
15 assumption is the foundation of the overhead
16 process behind SSU's capital program. Our detailed
17 annual study considers all capital projects,
18 whether constructed or "purchased". The overhead
19 rates are determined based upon the estimated work
20 to be performed relating to these capital projects.

21 We believe that it is an erroneous assumption
22 that overhead should not be applied to a purchased
23 asset. Technically all of our assets are
24 "purchased", whether the purchase relates to parts
25 and materials, whole assets, cost of construction,

1 cost of engineering, or any combination thereof.
2 The whole theory of applied overhead rates is that
3 it is administratively impossible to track the
4 administrative support for each capital project
5 individually. Therefore, a composite rate is
6 applied to all projects based upon the total
7 overhead pool. If OPC believes that the Collier
8 water supply source should not have overhead
9 applied to it, then the pool must be applied over a
10 smaller base number of direct capital dollars,
11 which in turn results in higher overhead rates. It
12 would not be proper to merely disallow the
13 \$1,683,411 as Public Counsel apparently has done.

14 Ultimately the total overhead pool must be
15 applied to the capital program because they are
16 prudent costs. A decrease in overhead to one
17 project must be offset by an increase in overhead
18 applied to all other capital projects.

19 **Q. WHAT ABOUT OPC'S POINT THAT THE TOTAL PROJECT**
20 **EXCEEDED THE AMOUNT IN THE MFR'S?**

21 A. OPC Witness Larkin testified that SSU has only
22 included \$9,199,918 in the MFR's between 1994 and
23 1995. Mr. Larkin further testified that the final
24 project cost totaled \$10,120,256. Information
25 supporting this figure was provided to Staff

1 auditors in SSU's response to Staff Audit Request
2 No. 4 in July, 1995. Subsequently, OPC was
3 provided a copy of this audit response in August,
4 1995 in response to OPC Document Request No. 155.
5 Since that time, the project cost has increased to
6 \$10,263,100, or \$1,063,182 higher than that
7 requested in the MFR's as an addition to rate base.
8 The incremental cost reflects final payment of
9 SSU's legal fees associated with the litigation.
10 SSU requests that this additional investment be
11 considered by the Commission in this proceeding as
12 a set-off against any reductions which the
13 Commission may determine are necessary.

14 Please note that Mr. Larkin has not challenged
15 the prudence of the project cost, but only the
16 application of overhead.

17 **Q. WHAT ADJUSTMENTS, IF ANY, DO YOU PROPOSE BASED UPON**
18 **THIS DISCUSSION?**

19 A. We believe that no adjustment should be made to the
20 overhead since this is a normal cost for the
21 administrative support for the entire capital
22 program. However, if it is determined that
23 overhead should not be allowed as part of the
24 Collier water supply purchase, then we believe that
25 this overhead must be allocated back to all other

1 projects since OPC never questioned the prudence of
2 the overhead but rather the application of the
3 cost.

4 In addition, as discussed in my testimony
5 above, we believe the \$1,063,182 in additional cost
6 of the project should be used to offset any
7 potential rate base and/or associated revenue
8 request adjustments that may be ordered in this
9 proceeding.

10 **Q. CAN YOU COMMENT ON MR. LARKIN'S RECOMMENDATION**
11 **REGARDING THE NON-UTILITY ADJUSTMENT TO THE COLLIER**
12 **LAND PROPOSED IN COMMISSION STAFF'S AUDIT REPORT.**

13 A. No, other SSU witnesses will address this issue.

14 **ALTERNATIVE MARCO ISLAND WATER SOURCE PROJECT**

15 **Q. CAN YOU PLEASE DISCUSS MR. LARKIN'S PROPOSED**
16 **ADJUSTMENTS REGARDING THE MARCO ISLAND WATER SOURCE**
17 **OF SUPPLY COSTS?**

18 A. Yes. Mr. Larkin proposes that the entire
19 \$1,465,808 should not be allowed in rate base and
20 should be disallowed for the following reasons; 1)
21 SSU did not seek Commission approval prior to
22 deferring these costs; 2) Costs should have been
23 expensed as incurred, even though they were non-
24 recurring in nature.

25 **Q. DO YOU AGREE WITH THESE RECOMMENDATIONS AND WHY OR**

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WHY NOT?

A. No. Mr. Larkin argues that SSU did not seek prior Commission approval before deferring these costs. It must be noted that there is no rule or requirement that the Company must obtain Commission approval prior to deferring non-recurring type costs and, in fact, SSU is not aware of any time in the past when such a request has been made. To even think this would be an effective means to monitor deferred costs is absurd. The amount of cost and administration necessary to support this suggestion would make it totally non-economical for this level of review. In addition, the deferral of these costs is consistent with the Company's policy of deferring and amortizing any non-recurring expense items which exceed \$10,000 and do not recur for at least three years.

Q. DO YOU BELIEVE THAT OPC IS USING A DOUBLE STANDARD?

A. Absolutely. OPC is arguing that these non-recurring expenditures should be disallowed simply because they relate to unsuccessful outcomes in terms of obtaining a water source for Marco Island customers. In reality, OPC never considers that these are prudent expenditures which are a normal cost of the water utility business. Note that OPC

1 never questions whether these costs were prudent or
2 allowable (except for the Image Marketing
3 Associates invoices discussed on page 29, lines 3
4 through 7 of Mr. Larkin's testimony, which is
5 addressed below). Their sole contention is that
6 these costs should be treated as period costs
7 because they were unsuccessful. However, we do not
8 believe that normal costs of doing business should
9 be borne by shareholders. What OPC suggests is
10 that water utilities bear all the risk for any
11 issues outside their control. Included in the four
12 alternative studies/negotiations, included in the
13 \$1,465,808, is the bigger issue that the only
14 alternative SSU had was to not provide water to its
15 Marco Island customers. If the Commission does not
16 allow recovery of these types of costs through
17 customer rates, the affect is to send utilities the
18 message that prudent costs are not allowed for
19 recovery if the utility is not successful due to
20 reasons beyond their control.

21 **Q. WHAT SERVICES WERE PERFORMED BY IMAGE MARKETING**
22 **ASSOCIATES THAT WERE INCLUDED IN THIS PROJECT?**

23 A. First, let me point out that OPC makes a big issue
24 about Image Marketing "costs" and "charges" which
25 are included in this project. It should be noted

1 that there is one invoice included in this project
2 from Image Marketing which totals \$3,053 out of the
3 project total of \$1,465,808. Second, regardless of
4 what other services Image Marketing provides to
5 SSU, these other services are not relevant to this
6 project. Image Marketing was retained in
7 conjunction with the Southfield Farms negotiation
8 and paid in August 1992. Their services during
9 this project included public relations related to
10 the potential purchase of Southfield Farms, an open
11 house at the Marco Island R.O. plant, and a
12 Southfield Farms hearing. The concept of "not in
13 my back yard," the heightened environmental
14 conscious of people, fears about growth in the
15 Marco island area, all require these types of
16 activities before major construction projects can
17 occur in areas like Marco Island. These activities
18 are a must and the cost of these services is
19 properly included in this project.

20 **Q. WAS AN ALTERNATIVE TO DEFERRAL OF THESE COSTS**
21 **CONSIDERED BY SSU AND WHAT TREATMENT WOULD THAT**
22 **ENTAIL?**

23 A. Yes. SSU considered capitalizing the costs to the
24 Collier water supply purchase since these studies
25 were all related to the ultimate water source for

1 Marco Island. However, since the final resolution
2 was to condemn the water supply source, and the
3 fact that land is not depreciated and perpetually
4 remains in rate base unless disposed of, we
5 determined that a more prudent course would be to
6 defer these costs and amortize them over the
7 Commission's prescribed five year period. Due to
8 the materiality of the project cost, we determined
9 that these costs should be included as an "other"
10 rate base item for purpose of segregating the costs
11 associated with service to Marco Island. This is
12 because we have proposed a separate reverse osmosis
13 treatment rate for Marco Island customers and we
14 believe that the cost associated with obtaining a
15 water source for that class of customers should
16 appropriately be borne by those customers.

17 An alternative treatment would be to include
18 this project as a deferred debit in account 186.2
19 and amortize the project cost over a certain period
20 of time. SSU selected five years because we do not
21 have a better position for amortization purposes.
22 However, we believe a longer amortization can be
23 used as long as the unamortized balance remains
24 either in an other rate base category or in the
25 working capital component.

1 A final alternative is to afford this project
2 rate base treatment, as recommended by Marco Island
3 Civic Association, Inc. witness Michael Woelffer.
4 On page 12, lines 1 through 5 of his direct
5 testimony, Mr. Woelffer proposes that these costs
6 be added to rate base and that a 40-year
7 amortization be allowed. There is never any
8 question regarding the prudence of the
9 expenditures. We agree that rate base treatment
10 may pose an equitable alternative rate treatment
11 for both the Company and its Marco Island
12 customers. However, we would propose that the
13 project should be reclassified to account 339.2 -
14 Other Plant and Miscellaneous (intangible plant)
15 and that the Commission's approved 25-year life be
16 applied for amortization purposes, consistent with
17 other intangible assets. We further contend that
18 this should be treated as a December 1995 rate base
19 addition in order to allow a full year of
20 amortization in the final test year using the 13-
21 month average method.

22 **Q. DO YOU AGREE WITH MR. LARKIN'S CONTENTION THAT SSU**
23 **SHOULD HAVE BEGUN AMORTIZATION PRIOR TO 1996?**

24 A. No. SSU began amortization in January 1996 for
25 several reasons. First, this was viewed as an

1 adjustment to rate base due to classification as an
2 other rate base item. We believe that,
3 appropriately or not, the Commission would have
4 precluded SSU from including this item in interim
5 rates. Therefore, we decided to include this
6 project in the projected 1996 test year for final
7 rates. Second, SSU did not complete the
8 condemnation/purchase of the Collier water supply
9 until mid-1995. Prior to that point, SSU had no
10 way of knowing whether one of these other
11 alternatives would need to be revisited as an
12 option if the Collier condemnation proved non-
13 viable. Since these alternatives were not yet
14 abandoned at that time, we did not believe it was
15 appropriate to begin amortizing these costs until a
16 final decision was made and a water source secured.

17 **Q. DO YOU AGREE WITH MR. LARKIN'S PROPOSAL THAT**
18 **\$30,279 SHOULD BE TRANSFERRED TO THE 160 ACRE WELL**
19 **SITE PROJECT?**

20 **A.** Yes. SSU has initiated a new PS&I project to
21 permit and construct a new wellfield on the 160
22 acre site. This project was initiated subsequent
23 to the closing of the initial "Dude" project. As
24 such, we believe these costs should be transferred
25 to the appropriate PS&I project and included in the

1 working capital component of rate base. In
2 addition, the annual amortization expense of the
3 "Dude" project should be decreased by \$6,055.80
4 which is \$30,279 divided by five years.

5 **Q. CAN YOU ADDRESS MR. LARKIN'S SUGGESTION THAT THE**
6 **DEFERRAL OF THE \$180,000 ASSOCIATED WITH THE**
7 **DEFERRAL OF FORECLOSURE ACTION WAS INAPPROPRIATE?**

8 A. This issue is being addressed in the rebuttal
9 testimony of Ms. Karla Teasley.

10 **Q. CAN YOU ADDRESS MR. LARKIN'S SUGGESTION THAT THE**
11 **COST ASSOCIATED WITH THE 160 WELL SITE SHOULD BE**
12 **DISALLOWED AS NON-USED AND USEFUL PROPERTY?**

13 A. SSU witness Rafael Terrero will address this point
14 in his rebuttal testimony.

15 **ACCUMULATED DEPRECIATION - NON-USED AND USEFUL**
16 **ADJUSTMENT**

17 **Q. CAN YOU ADDRESS MR. LARKIN'S PROPOSED REMOVAL OF**
18 **SSU'S ADJUSTMENT TO ACCUMULATED DEPRECIATION FOR**
19 **NON-USED AND USEFUL MAINS?**

20 A. Yes. On pages 32 through 35 of his direct
21 testimony, Mr. Larkin disputes SSU witness
22 Kimball's direct testimony regarding our adjustment
23 to remove accumulated depreciation relating to non-
24 used and useful lines.

25 **Q. DO YOU AGREE WITH MR. LARKIN'S PRESENTATION OF THE**

1 **FACTS IN HIS ARGUMENT?**

2 A. No. Mr. Larkin argues that SSU had the opportunity
3 and should have evaluated this position in prior
4 rate cases. He further argues that this is
5 retroactive treatment of facts which we overlooked
6 in the past.

7 **Q. DID SSU HAVE THE OPPORTUNITY TO REQUEST THIS**
8 **ADJUSTMENT PRIOR TO THIS RATE PROCEEDING?**

9 A. No. The total composite adjustment is related to
10 plants which were included in the GIGA and Marco
11 Island rate cases, Dockets 920199-WS and 920655-WS,
12 respectively. This proceeding is the first
13 opportunity that SSU has had to adjust for errors
14 made in the previous cases.

15 **Q. DO YOU BELIEVE THAT THIS IS ACTUALLY A CORRECTION**
16 **OF PREVIOUS ERRORS RATHER THAN A REEVALUATION OF**
17 **SSU'S POSITION ON THIS ISSUE?**

18 A. Yes. As discussed in the direct testimony of Ms.
19 Kimball, this adjustment represents the cumulative
20 effect of the Company's non-used and useful mains
21 being depreciated in the prior rate proceeding
22 without a compensating AFPI tariff to allow SSU
23 recovery of the carrying costs associated with
24 these non-used and useful assets.

25 **Q. WHY DIDN'T SSU SIMPLY REQUEST AFPI ON THESE ASSETS**

1 **IN THE PRIOR PROCEEDING?**

2 A. In the case of most of the plants included in this
3 adjustment, SSU did request, and received, approved
4 AFPI tariffs, specifically in Docket No. 920199-WS.
5 However, since the plants included in this
6 adjustment did not have approved AFPI tariffs prior
7 to that proceeding, an adjustment has been made to
8 only reflect the depreciation taken on these assets
9 since January 1992 at which point the AFPI tariffs
10 went into effect. In the case of Deltona Lakes and
11 Marco Island, SSU's MFR schedules in their
12 respective prior rate proceedings, did not reflect
13 any non-used and useful based upon the Company's
14 analysis and calculations. Accordingly, the
15 Company did not request an AFPI tariff for these
16 plants. However, Commission staff made adjustments
17 increasing the level of SSU's non-used and useful
18 above the level filed without suggesting or
19 offering the Company relief through an approved
20 AFPI tariff. We believe that this was an omission
21 or error on the part of Commission staff.

22 **Q. WHAT ABOUT MR. LARKIN'S CONTENTION THAT THIS IS A**
23 **RETROACTIVE ADJUSTMENT?**

24 A. These assets have never been included in rate base
25 for rate making purposes. They were ordered as

1 non-used and useful in the prior cases and no
2 recovery vehicle was made available to SSU, which
3 constitutes either an error in ratemaking or a
4 taking of the Company's assets. Therefore, we are
5 simply correcting the impact of these prior period
6 errors in this proceeding.

7 **Q. WHAT ABOUT THE TIMING OF THIS ADJUSTMENT?**

8 A. The fact that part of this adjustment related to
9 pre-1991 depreciation is irrelevant. There is no
10 additional burden on ratepayers that should not
11 already legitimately have been there in the first
12 place. In addition, depreciation expense has been
13 properly recorded against non-used and useful
14 assets, consistent with Commission policy, going
15 forward from the point when recovery of our
16 carrying costs was afforded to SSU. Actually, the
17 adjustment is understated by an additional \$101,950
18 of depreciation expense for Deltona Lakes and Marco
19 Island (\$69,564 for water and \$32,386 for
20 wastewater). This is due to the adjustment to
21 accumulated depreciation only taking into account
22 expense incurred through 1994. In reality, SSU's
23 requested AFPI tariffs in this proceeding will not
24 be in effect until January 1997. Therefore,
25 depreciation expense on non-used and useful assets

1 relating to 1995 and 1996 should also be removed.

2 **Q. CAN YOU PLEASE SUMMARIZE SSU'S POSITION?**

3 A. Yes. The adjustment to accumulated depreciation is
4 the correction of errors made in prior proceedings.
5 In addition, we strongly disagree that correcting
6 these past errors constitutes retroactive
7 ratemaking since these assets were never included
8 in rate base and Company was not afforded an
9 opportunity to recover its investment and carrying
10 costs related to these assets. Finally, we believe
11 that the additional \$101,950 of depreciation
12 expense relating to Deltona Lakes and Marco Island
13 should be considered to offset Commission
14 adjustments in this proceeding.

15 **GROSS-UP OF PROPERTY TAXES**

16 **Q. CAN YOU DESCRIBE THE ADJUSTMENTS MR. LARKIN HAS**
17 **PROPOSED TO PROPERTY TAXES FOR THE NON-USED AND**
18 **USEFUL "GROSS-UP"?**

19 A. Yes. Pages 51 through 54 of Mr. Larkin's testimony
20 discuss his proposed adjustments to property taxes
21 which entail two parts; 1) An adjustment due to
22 the use of OPC's erroneous non-used and useful
23 percentages by plant, as exhibited on page 23 of
24 his testimony; and 2) An adjustment proposed under
25 the theory that SSU will recover more in property

1 taxes than it will actually pay for the seven plant
2 locations exhibited on Schedule 24 of Mr. Larkin's
3 testimony.

4 **Q. DOES MR. LARKIN AGREE WITH THE THEORY OF A NON-USED**
5 **AND USEFUL GROSS-UP OF PROPERTY TAXES?**

6 A. Yes. On page 53, line 9 of his testimony, Mr.
7 Larkin agrees with the theory of this methodology,
8 which we point out is consistent with past
9 Commission practice and precedent.

10 **Q. DO YOU AGREE WITH MR. LARKIN'S FIRST PROPOSED**
11 **ADJUSTMENT REGARDING THE USE OF OPC WITNESS BIDDY'S**
12 **NON-USED AND USEFUL PERCENTAGES?**

13 A. No. As discussed in the rebuttal testimony of SSU
14 witnesses these percentages are erroneous and
15 without valid basis. Based upon this fact, this
16 adjustment is without merit. Mr. Larkin's schedule
17 23 merely presents the mathematical aspect of Mr.
18 Biddy's proposed changes in non-used and useful
19 rates.

20 **Q. DO YOU AGREE WITH MR. LARKIN'S CONTENTION THAT THE**
21 **SEVEN PLANTS LISTED ON SCHEDULE 24 OF HIS TESTIMONY**
22 **WILL RESULT IN RECOVERY OF PROPERTY TAXES EXCEEDING**
23 **THOSE THAT SSU WILL ACTUALLY BE REQUIRED TO PAY?**

24 A. No. As usual, OPC's witnesses are trying to
25 massage numbers to present a point of view that

1 isn't even remotely factual. Mr. Larkin's schedule
2 24 depicts seven plants that supposedly reflect
3 plants wherein property tax expense included in
4 SSU's revenue requirement for 1996 exceed the tax
5 that will actually be required to be paid to the
6 respective counties. Actually, total projected
7 1996 property taxes were allocated to plant level
8 using a composite millage rate representing twenty-
9 five counties. This rate is only used to project
10 total Company 1995 and 1996 property taxes based
11 upon an interpolation of 1994 historical
12 information and SSU's 1995 capital budget additions
13 to plant in service. It is not necessarily a
14 representation of the projected dollars to be paid
15 in each service area in 1996. Note that the
16 property tax reductions offered by certain counties
17 for non-used and useful assets reflects the book
18 balances of these assets at that time. Subsequent
19 to this rate case, SSU will have to update all of
20 its taxable assets based upon the new non-used and
21 useful asset dollars ordered in this case.
22 Therefore, we believe that the property taxes that
23 will be paid will be considerably higher due to our
24 overall decrease in book non-used and useful.

25 In addition, I must point out once again that

1 our calculations were performed based upon a
2 request of uniform final rates. Mr. Larkin
3 conveniently neglects to mention that using his
4 comparison methodology, all other plants not
5 included on his schedule 24 reflect the fact that
6 taxes to be paid will exceed the amounts indicated
7 per these calculations. Under our proposed uniform
8 rate structure, the issue of allocations to plant
9 level is mitigated.

10 Finally, note that SSU did not specifically
11 identify 1995 asset additions by plant and county.
12 Rather, we performed an overall gross-up based upon
13 asset additions times the average millage rate to
14 obtain the projected 1996 test year tax expense and
15 used a pro-rata allocation to plant level. This
16 method inherently includes a consolidation of
17 plants that cannot be ignored by simply stating
18 that SSU will pay less at a particular plant than
19 the amount reflected as used and useful. Finally,
20 had Mr. Larkin reviewed the plant by plant
21 breakdown of expenses, including property taxes,
22 provided by SSU to OPC on three separate occasions,
23 he would have seen the projected taxes, by plant,
24 which would result. In reality, this is not a
25 valid statement.

1 **DISCOUNTS ON PROPERTY TAXES**

2 **Q. CAN YOU PLEASE ADDRESS MR. LARKIN'S PROPOSED**
3 **ADJUSTMENT TO PROPERTY TAXES DUE TO THE CASH**
4 **DISCOUNT?**

5 A. Pages 54 through 55 of Mr. Larkin's testimony
6 discuss his proposed adjustment totaling \$108,331
7 to reduce property taxes due to cash discounts not
8 being included in the 1995 test year. His proposed
9 adjustment is calculated on Schedule 25 of his
10 direct testimony.

11 **Q. DO YOU AGREE WITH THIS ADJUSTMENT?**

12 A. We agree with the amount of the adjustment and the
13 rationale behind it. However, we do not believe
14 the adjustment should be reflected as a reduction
15 of property taxes. Rather, it should be recorded
16 as a reduction of A&G expense against the
17 Miscellaneous Expense (678) account.

18 The 1995 operating budget erroneously excluded
19 the credit to A&G expense representing the cash
20 discount to be taken by SSU for 1995 property
21 taxes. As such, the 1995 and 1996 A&G expenses
22 have been overstated by this amount.

23 Note that we do not believe that the cash
24 discount is a guaranteed event. The discount taken
25 is based upon other factors such as the

1 cost/benefit of early payment relative to other
2 financing needs and cash position at that time.
3 Therefore, we believe this is best budgeted and
4 recorded as a reduction of A&G, similar to all of
5 the Company's cash discounts taken for early
6 payments, and allocated to plants based upon their
7 respective number of customers.

8 **MS. DISMUKES' PROPOSED ADJUSTMENTS**

9 **Q. CAN YOU PLEASE SUMMARIZE THE EXPENSE ADJUSTMENTS**
10 **PROPOSED BY OPC WITNESS KIM DISMUKES THAT YOU WILL**
11 **BE ADDRESSING?**

12 **A.** Yes. I will be addressing the proposed adjustments
13 discussed in Ms. Dismukes direct testimony on pages
14 76 (line 11) through page 81 (line 9).

15 **Q. CAN YOU IDENTIFY AND DISCUSS THESE ADJUSTMENTS**
16 **BEGINNING WITH PAGE 76?**

17 **A.** Yes. Ms. Dismukes' first proposed adjustment, as
18 depicted on Schedule 33 attached to her direct
19 testimony, relates to her proposed removal of
20 amortization expenses relating to deferred debit
21 Operations and Administrative Projects or OAP
22 projects for which the balance is fully amortized
23 in 1996. The proposed adjustment represents a
24 \$93,452 reduction in O&M expenses for the 1996 test
25 year.

1 Q. DO YOU AGREE WITH MS. DISMUKES' ADJUSTMENT OF THESE
2 EXPENSES?

3 A. We agree to the adjustment in part. In principle,
4 removing amortization expenses relating to deferred
5 assets that are fully amortized in the test year is
6 appropriate rate treatment. Page 76, lines 11
7 through 16 of Ms. Dismukes' testimony propose an
8 adjustment decreasing deferred debit amortization
9 expense by \$93,452 for the 1996 test year.
10 However, as discussed in our response to OPC's
11 Interrogatory No. 215, we do not believe that this
12 is appropriate treatment in this case.

13 Q. CAN YOU PLEASE EXPLAIN WHY YOU BELIEVE THIS
14 ADJUSTMENT IS NOT APPROPRIATE IN THIS CASE?

15 A. Yes. Since SSU has used the 1995 budget as a basis
16 for the 1996 projected test year, actual 1996
17 deferred debit projects and their respective
18 amortization expense have not been included in this
19 case. As noted on Exhibit _____ (MAB-2) attached
20 to this rebuttal testimony, and consistent with
21 SSU's response to OPC Interrogatory No. 215,
22 amortization expense relating to 1995-96 OAP
23 projects included in the 1996 budget totals
24 \$45,377, compared to only \$15,742 which is included
25 in the 1996 MFR's. Therefore, we believe it is

1 appropriate that Ms. Dismukes proposed adjustment
2 be reduced by \$29,635 which would result in a net
3 expense decrease of \$63,817.

4 **Q. PLEASE DISCUSS MS. DISMUKES' NEXT PROPOSED**
5 **ADJUSTMENT.**

6 A. Pages 76 through 77, lines 17 through 22 and line
7 1, respectively, discuss Ms. Dismukes' proposed
8 adjustment decreasing the Keystone Heights OAP
9 project by \$45,000 due to a change in scope. We
10 agree with the decrease in the budgeted project
11 balance.

12 **Q. DOES SSU AGREE WITH THE PROPOSED DECREASE IN TEST**
13 **YEAR AMORTIZATION EXPENSE RELATING TO THE KEYSTONE**
14 **HEIGHTS OAP?**

15 A. No. Ms. Dismukes proposed to decrease the test
16 year amortization expense by \$3,214. Please note
17 that the calculations on Schedule 34 of her direct
18 testimony only credit SSU with 6 months of
19 amortization in the test year. This is not
20 accurate. The 6 month period is the amortization
21 included in the 1995 budget year. In preparing the
22 projected 1996 final test year, SSU used the 1995
23 budget and used the Commission's 1.95% escalation
24 factor to arrive at 1996 test year expenses. No
25 adjustment was made to 1995 expenses in order to

1 "annualize" partial year expenses. Therefore,
2 consistent with the underlying reasoning for Ms.
3 Dismukes' adjustment calculated on Schedule 33, we
4 propose that the Keystone Heights amortization
5 should be annualized in 1996 to reflect a full
6 twelve months of amortization.

7 Based upon the above discussion, we agree with
8 the monthly amortization expense of \$357 calculated
9 by Ms. Dismukes in Schedule 34. However, we
10 propose the amortization expense be allowed
11 totaling \$4,284, which results in a 1996 test year
12 decrease totaling \$1,073.

13 **Q. DO YOU HAVE ANY REBUTTAL TO CUSTOMER TESTIMONY AND**
14 **STATEMENTS BY COUNSEL FOR CUSTOMERS DURING CUSTOMER**
15 **SERVICE HEARINGS SUGGESTING THAT SSU'S PROJECTED**
16 **EXPENSES WERE INFLATED?**

17 A. Yes, I do. Since hearings in this case were
18 delayed for three months, largely at the insistence
19 of Public Counsel and Intervenor's Counsel, SSU was
20 able to conduct a comparison of actual 1995
21 expenses to projected 1995 expenses reflected in
22 the MFRs. Exhibit _____ (MAB-3) provides the
23 results of this analysis. It is astounding that
24 the actual 1995 expenses of \$25,531,190 (excluding
25 Buenaventura Lakes) were only \$65,685 less than the

1 projected total expenses of \$25,596,875 indicated
2 in the MFRs (which also excluded Buenaventura
3 Lakes).

4 SSU would also note that Commission Staff's
5 recommendation dated September 27, 1995 concerning
6 SSU's original request to receive interim rates
7 based on the 1995 interim test year casts
8 aspersions on SSU's projections ultimately alleging
9 that the Company inflated the numbers. My Exhibit
10 _____ (MAB-3) reveals that there was no basis for
11 Staff's allegations. The actual 1995 results
12 confirm the credibility of SSU's projected expenses
13 for 1995.

14 **Q. CAN YOU PLEASE DISCUSS THE ADJUSTMENTS PROPOSED BY**
15 **MS. DISMUKES ON SCHEDULE 35 OF HER DIRECT**
16 **TESTIMONY?**

17 A. Page 77, lines 9 through 18 of Ms. Dismukes'
18 testimony discuss a proposed adjustment increasing
19 test year revenues by \$7,000 relating to SSU's
20 billing of Palm Terrace customers for electricity
21 use for street lights. Ms. Dismukes states that
22 since "processing costs" for these bills are paid
23 by customers, the revenue generated by these
24 billings should be treated as an increase to test
25 year revenue. We believe this to be totally

1 invalid. It should be noted that there is no
2 marginal cost associated with billing this fixed
3 charge in conjunction with these customers' monthly
4 water bills. The cost of processing a monthly
5 water bill already includes processing time, supply
6 costs and postage. The cost of "adding-on" a fixed
7 electricity charge is de minimus. It should also
8 be noted that the billing of these fixed
9 electricity charges is due to a contractual
10 agreement that SSU was bound to upon acquiring Palm
11 Terrace. Therefore, since there is no marginal
12 cost to ratepayers, we believe this proposed
13 adjustment is not valid.

14 **Q. PLEASE DISCUSS THE NEXT PROPOSED ADJUSTMENT BY MS.**
15 **DISMUKES.**

16 A. The next proposed adjustment, on page 77, lines 20
17 through page 78, line 2, discusses a reduction in
18 test year purchased water relating to Enterprise
19 totaling \$22,753. Per our response to Commission
20 Staff's audit request 145, SSU agrees with this
21 adjustment.

22 **Q. PLEASE DISCUSS MS. DISMUKES' NEXT PROPOSED**
23 **ADJUSTMENT.**

24 A. The next proposed adjustment by Ms. Dismukes is to
25 decrease labor by \$30,481 for overtime "relating to

1 the rate case", according to 1995 budget
2 documentation. Note that Ms. Dismukes proposes to
3 reclass this overtime labor to deferred rate case
4 expense. If this overtime is disallowed as a
5 recurring expense, we agree that it should be
6 recoverable as deferred rate case expense and
7 included in both the working capital calculation
8 and the annualized amortization of rate case
9 expense. As such, the expense reduction should
10 total \$30,481 less one year's amortization, or
11 \$24,384, with an off-setting increase in rate base
12 totaling \$27,432, representing the average
13 unamortized balance for 1996.

14 **Q. PLEASE DISCUSS MS. DISMUKES' NEXT PROPOSED**
15 **ADJUSTMENT.**

16 A. Page 78, lines 10 through 22 of Ms. Dismukes'
17 testimony discuss her proposed adjustment to
18 decrease employee recognition expenses by \$14,341.
19 Ms. Dismukes states that the increase from the 1994
20 employee recognition amount totaling \$19,099 to the
21 budgeted 1995 amount totaling \$33,785 is solely due
22 to extra demands on employees due to the rate case.
23 This is not true. We believe that historically,
24 SSU has been very lax at providing employee
25 recognition, mainly due to the workload over the

1 past several years. We believe that this is
2 evidenced by our high employee turnover rate since
3 1991. Please note that our 1996 O&M budget
4 includes \$52,112 of employee recognition expenses.
5 Note that this is \$17,668 lower than the amount
6 included in the 1996 MFR's totaling \$34,444
7 (\$33,785 x 1.0195). The Company has not requested
8 an increase to support the higher balance in the
9 1996 budget than that provided in the 1996 MFR's.
10 We believe this supports the proposed increase in
11 these types of expenses to help improve employee
12 morale and decrease employee turnover.

13 **Q. PLEASE DISCUSS MS. DISMUKES PROPOSED ADJUSTMENT TO**
14 **DECREASE BAD DEBT EXPENSE.**

15 A. Page 79, lines 3 through 6 of Ms. Dismukes' direct
16 testimony discuss her proposed adjustment to
17 decrease bad debt expense by \$46,955. Ms.
18 Dismukes' argument for this adjustment is that
19 SSU's March 1995 Budget Variance Report indicated
20 "an adjustment totaling this amount to reflect a
21 lower reserve requirement".

22 **Q. DO YOU AGREE WITH THIS ADJUSTMENT?**

23 A. No. As reflected in our response to OPC's
24 Interrogatory No. 56, the average annual bad debt
25 expense since 1989 is \$170,721 (updated for actual

1 1995 results). An additional \$23,141 average
2 annual bad debt requirement must be added due to
3 the acquisition of Buenaventura Lakes which equals
4 a total of \$193,862.

5 **Q. HAS SSU HAD A FAVORABLE BAD DEBT PERCENTAGE**
6 **COMPARED TO THE INDUSTRY AVERAGE?**

7 A. Yes. Note that the \$217,899 included in the MFR's
8 for 1995 represents a .39% bad debt expense as a
9 percentage of revenues. This is a very low expense
10 level which reflects SSU's commendable efforts to
11 keep bad debt low for our customers.

12 **Q. DO YOU BELIEVE SSU'S BAD DEBT EXPENSE MAY ACTUALLY**
13 **INCREASE?**

14 A. Yes. We expect the bad debt expense to increase
15 based upon the Commission's recent decision to
16 overturn uniform rates. We believe the modified
17 stand-alone rate structure creates significant rate
18 increases in most of SSU's service areas.
19 Therefore, we believe that the amount of bad debt
20 write-offs will increase. Note that SSU did not
21 use the historic percentage to calculate projected
22 bad debt expense in 1996. Using the .39% factor
23 discussed above times requested final 1996 revenues
24 totaling \$65,302,524 (for FPSC Jurisdiction plants
25 only), the bad debt requirement would total

1 approximately \$254,000. This projected balance
2 relating only to customers included in this
3 proceeding already exceeds the total Company
4 requested 1996 MFR balance totaling \$246,165.
5 Therefore, for all of these reasons, we believe the
6 projected bad debt expense in the 1996 MFR's to be
7 a reasonable and conservative estimate.

8 **Q. PLEASE DISCUSS THE NEXT ADJUSTMENT PROPOSED BY MS.**
9 **DISMUKES.**

10 A. On page 79, lines 7 through 11 of Ms. Dismukes'
11 direct testimony, she proposes to reduce test year
12 expenses by \$76,463 because "SSU's budget appears
13 to include the cost of two audits...".

14 **Q. DO YOU AGREE WITH THIS PROPOSED ADJUSTMENT?**

15 A. No. OPC's attempt to reduce allowable and prudent
16 expenses in this manner is based on, at least, a
17 misunderstanding of the facts. The 1995 budget for
18 Contractual Services - Accounting totals \$284,110
19 and includes two components relating to the annual
20 Price Waterhouse audits. The reason there is a
21 1994 and a 1995 portion of the audit fees included
22 is that these have historically been accounted for
23 on a cash basis. In other words, the annual
24 expense is based upon the portion of the audit fee
25 actually billed by Price Waterhouse during that

1 calendar year.

2 **Q. DOESN'T THE AUDIT ACTUALLY TAKE PLACE IN TWO**
3 **PHASES?**

4 A. Yes. The audit process includes interim field
5 work, which usually takes place in the
6 October/November time frame (prior to year-end),
7 and year-end fieldwork which typically takes place
8 in February (after year-end). The audit fees are
9 billed based upon progress billings which are
10 detailed out in our audit engagement letter with
11 Price Waterhouse prior to their beginning
12 fieldwork. In this case, the audit budget includes
13 \$75,000 for the final year-end portion of the 1994
14 audit, which was performed in February 1995. In
15 addition, the 1995 budget includes \$60,000 for the
16 interim audit portion of the fiscal 1995 audit
17 which was performed in November 1995. Please note
18 that the 1996 operating budget also includes
19 \$75,000 for the 1995 audit and \$65,000 for the 1996
20 audit, consistent with the prior year.

21 **Q. ARE THE AUDIT FEES CONSISTENT FROM YEAR TO YEAR?**

22 A. Actually, the audit fees have dramatically
23 decreased since 1990. The total annual audit fees
24 paid to Price Waterhouse since 1990 are as follows:
25 1990 - \$200,350; 1991 - \$252,050; 1992 - \$193,590;

1 1993 - \$146,730; 1994 - \$133,830; 1995 - \$134,000;
2 and budget 1996 - \$140,000. Based upon these audit
3 fee totals and SSU's budget process for these fees,
4 we do not believe that any reduction of test year
5 expense is justified.

6 **Q. CAN YOU DISCUSS THE NEXT ADJUSTMENT PROPOSED BY MS.**
7 **DISMUKES?**

8 A. Yes. On page 79, lines 13 through 21 of her direct
9 testimony, Ms. Dismukes proposes that several items
10 SSU has recorded as non-utility income below the
11 line should be adjusted as above the line revenues
12 for ratemaking purposes. SSU agrees with this
13 adjustment.

14 **Q. PLEASE DISCUSS MS. DISMUKES' NEXT PROPOSED**
15 **ADJUSTMENT.**

16 A. On page 80, lines 1 through 13 of her direct
17 testimony, Ms. Dismukes discusses her proposed
18 adjustment to increase test year revenues by
19 \$50,595 due to revenue that is not billed to
20 certain customers identified in SSU's response to
21 OPC Interrogatory 214. SSU agrees with this
22 adjustment.

23 **Q. CAN YOU PLEASE DISCUSS THE NEXT PROPOSED**
24 **ADJUSTMENT?**

25 A. Yes. On page 80, lines 15 through 21 of her direct

1 testimony, Ms. Dismukes proposes an adjustment to
2 reduce rate base by \$225,100 relating to
3 cooperative funding of the Marco Island ASR project
4 by the Big Cypress basin Board. SSU agrees with
5 this adjustment as long as the related ASR project
6 cost reflected in the MFRs for 1995 are included in
7 rate base.

8 **Q. CAN YOU SUMMARIZE YOUR RESPONSES RELATING TO THE**
9 **PROPOSED ADJUSTMENTS DISCUSSED ABOVE, AS REFLECTED**
10 **ON SCHEDULE 35 OF MS. DISMUKES DIRECT TESTIMONY?**

11 A. Yes. Attached as Exhibit _____ (MAB-4) is a
12 schedule which reconciles the proposed adjustments
13 made by Ms. Dismukes on her Schedule 35 to which
14 SSU agrees, either in whole or in part. As shown
15 on Exhibit _____ (MAB-4), these adjustments total a
16 net expense decrease of \$48,526, compared to Ms.
17 Dismukes' proposed adjustment totaling \$163,245.
18 In addition, my schedule reflects an increase to
19 income totaling \$8,351 compared to Ms. Dismukes'
20 proposed adjustment totaling \$8,474. The
21 difference is due to Ms. Dismukes erroneously using
22 a different allocation factor. Her premise for
23 selection of allocation factors is to use the
24 factor which considers allocation to gas customers
25 for expense allocations but to exclude gas

1 customers for income allocations. We believe this
2 to be extremely biased and totally inappropriate.

3 The third column on Exhibit _____ (MAB-4)
4 reflects an increase to revenues totaling \$50,595,
5 compared to Ms. Dismukes' proposed adjustments
6 totaling \$57,595. Finally, the last column
7 reflects a net reduction to rate base totaling
8 \$197,668, compared to Ms. Dismukes' proposed
9 adjustment totaling \$225,100.

10 **Q. PLEASE DISCUSS MS. DISMUKES' LAST PROPOSED**
11 **MISCELLANEOUS ADJUSTMENT.**

12 A. On page 81, lines 4 through 9 of her direct
13 testimony, Ms. Dismukes proposes to increase test
14 year expenses by \$287,585 to reverse SSU's
15 reduction of chemical, purchased power and
16 purchased water expenses due to our elasticity of
17 demand (repression) adjustment.

18 **Q. DO YOU AGREE WITH THIS ADJUSTMENT?**

19 A. We agree that this adjustment must be made only if
20 the Commission does not allow SSU's proposed
21 elasticity of demand adjustment to be made to
22 consumption due to the proposed rate increase.

23 **Q. CAN YOU PLEASE ADDRESS COMMISSION STAFF AUDITOR'S**
24 **EXCEPTIONS AND/OR DISCLOSURES IN THIS PROCEEDING?**

25 A. Yes. I will provide rebuttal testimony regarding

1 the following Staff witnesses and audit exceptions.
2 Jeffrey A. Small - Audit Exception No. 6
3 Charleston J. Winston - Audit Exception No. 8

4 **Q. PLEASE DISCUSS MR. SMALL'S AUDIT EXCEPTION NO. 6.**

5 A. In audit exception No. 6, Mr. Small proposed that
6 the Company should be required to reduce historic
7 test year expense by \$19,143 or to reclass this
8 amount to miscellaneous expense. First, we must
9 note that this expense is only included in the
10 historic test year and that the abandoned PS&I
11 project was fully written off in 1994. Therefore,
12 other than for benchmark purposes, no adjustment
13 should be made in this proceeding relating to this
14 issue since there are no costs associated with this
15 project in the 1995 or 1996 MFRs.

16 Second, as a matter of policy, we do not
17 believe these types of expenses should be
18 disallowed from rate recovery. The issue of
19 account classification should not be confused with
20 the issue of prudence. We believe that this
21 project, along with all other studies and
22 investigations undertaken by SSU, are based upon
23 irrefutable and prudent assumptions. As such, the
24 only issue at hand should be the proper
25 classification regarding the amortization of

1 abandoned studies. The Company has historically
2 amortized these types of "abandoned" projects to
3 O&M expense. However, the Company has no objection
4 to reclassifying these expenses to miscellaneous
5 expense in the future.

6 As a matter of record, under no circumstances
7 should these costs be disallowed and charged below-
8 the-line unless staff auditors prove that the
9 initial project was imprudent. Based upon the
10 evidence presented by Commission Staff Auditors in
11 this proceeding, we do not believe that this is the
12 case. As such, we believe that disallowance of
13 such expenses is totally inappropriate.

14 **Q. PLEASE DISCUSS MR. WINSTON'S AUDIT EXCEPTION NO. 8.**

15 **A.** In audit exception No. 8, Mr. Winston proposed that
16 the Company should be required to either reduce
17 projected test year expense by \$12,491 or to
18 reclass this amount to miscellaneous expense. This
19 issue is consistent with the discussion presented
20 above relating to Audit Exception No. 6. Note that
21 this proposed adjustment also relates to the
22 abandonment of a PS&I project.

23 Consistent with my testimony above, we do not
24 believe these types of expenses should be
25 disallowed from rate recovery. The issue regarding

1 the appropriate accounting for the abandonment of
2 PS&I projects was addressed in SSU's responses to
3 FPSC Interrogatory Nos. 329, 330, 331, 332, and
4 333. These responses are included as Exhibit
5 _____ (MAB-5) to this rebuttal testimony.

6 Based upon the discussion therein, we do not
7 believe that the disallowance proposed in Audit
8 Exception No. 8 is appropriate under these
9 circumstances. Consistent with the discussion
10 above, there has been no finding of imprudence
11 during Commission Staff's audit as part of this
12 proceeding. Therefore, we do not believe that any
13 adjustment is warranted. As stated above, SSU does
14 not disagree with a reclassification of the
15 amortization expense to miscellaneous expense.
16 However, we do not believe that any costs should be
17 disallowed relating to this project.

18 **PROJECTION OF 1996 BILLING DETERMINANTS**

19 **Q. DO YOU AGREE WITH MS. DISMUKES THAT THE COMPANY'S**
20 **RATE DESIGN SHOULD CHANGE FROM THE PROPOSED 40%/60%**
21 **SPLIT OF REVENUES (BFC/GALLONAGE) TO A SPLIT OF**
22 **25%/75% TO SEND A MORE AGGRESSIVE CONSERVATION**
23 **SIGNAL?**

24 **A. No. Ms. Dismukes has provided no support for her**
25 **proposed split. Also, we note that Ms. Dismukes**

1 has proposed no incremental elasticity adjustment
2 for her higher gallonage charge despite her
3 argument that such an increase in the gallonage
4 charge will conserve more water -- in other words,
5 reduce test year consumption. As discussed on
6 pages 16 and 17 of her direct testimony, Ms.
7 Dismukes states that SSU's proposal of a 40/60
8 split, in other words recovery of 40% of revenue in
9 the base facility charge and 60% of revenue in the
10 gallonage charge, shifts more risk from the
11 stockholders to the customers. This statement is
12 not accurate because the true proportion of fixed
13 to variable costs is a factor in what should be
14 used to assign the split. SSU proposed a 55/45
15 split in Docket No. 920199-WS, which is actually
16 much closer to the actual proportion of fixed to
17 variable costs than the current 33/77 split which
18 resulted from the Commission's order in Docket No.
19 920199-WS, or the 40/60 split which the Company
20 proposed in this proceeding. As the proportion in
21 the fixed or base charge increases, the revenue
22 variability risk the Company assumes decreases.
23 Note that the converse is also true. As the
24 proportion in the variable or gallonage charge
25 increases, as proposed by Ms. Dismukes, the risk

1 the Company assumes increases. Therefore, SSU is
2 already assuming an inordinate share of the risk
3 associated with changes in the consumption levels
4 when there is a deviation from the actual
5 proportion of fixed to variable costs, especially
6 when this is compounded by a proposed increase in
7 the gallonage charge. SSU hired Dr. John Whitcomb,
8 in part, to help devise a rate structure that sends
9 a conservation signal to customers while allowing
10 the Company to remain financially viable. As
11 demonstrated by SSU's experience in Docket No.
12 920199-WS and on Marco Island as a result of the
13 Commission's Final Order in Docket No. 920655-WS,
14 which I will discuss later, changing the split to
15 allow more revenues to be collected through the
16 gallonage or variable charge, particularly in the
17 absence of an incremental elasticity adjustment,
18 can have disastrous financial effects on the
19 Company. On page 8, lines 1 through 5 of Dr.
20 Whitcomb's testimony, he estimated that the revenue
21 impact from the Commission's final order in Docket
22 No. 9201099-WS, which changed the 55/45 company
23 proposal to 33/77 with no compensating adjustment
24 to consumption for price elastic responses,
25 resulted in a revenue shortfall for 1992 through

1 1994 totaling approximately \$3.6 million dollars.
2 Obviously, Ms. Dismukes supports such results, but
3 a utility regulator must be fair and equitable to
4 both the utility and its customers. Dr. Whitcomb's
5 evidence reveals that the Commission's adjustment
6 of the BFC/gallonage charge split in Docket No.
7 920199-WS, without a corresponding consumption
8 elasticity adjustment, was not fair and equitable.
9 It also should be noted that there was absolutely
10 no evidence introduced in the record of Docket No.
11 920199-WS which supported the shift to a 33/77
12 split which first appeared in the Commission's
13 final order. As will be seen later in my rebuttal
14 to Mr. Woelffer, the same facts occurred in the
15 last Marco Island rate proceeding in Docket No.
16 920655-WS resulting in another significant
17 shortfall in SSU's revenues from Marco Island.

18 In addition to Ms. Dismukes' proposal of a
19 25/75 split, OPC proposes that the Commission
20 reject SSU's price elasticity adjustment. This
21 would put SSU in an even more precarious financial
22 position as addressed above. Perhaps more
23 importantly, I find OPC's position odd given that
24 Ms. Dismukes obviously recognizes that price
25 elastic responses are most certainly going to occur

1 as more costs are shifted to the variable component
2 of customer bills. Specifically, at page 33, lines
3 1 through 3 of her pre-filed testimony, Ms.
4 Dismukes argues that the Commission should disallow
5 the Company's conservation program costs because
6 she believes that the same or greater conservation
7 could be gained by rate structure changes. These
8 two positions of Ms. Dismukes are inherently
9 inconsistent. How can Ms. Dismukes reconcile her
10 argument that a 25/75 split will increase
11 conservation but then argue that no elasticity
12 adjustment should be made?

13 Ms. Dismukes also proposes that the Commission
14 reject the Weather Normalization Clause which has
15 been proposed by the Company. As discussed by SSU
16 witnesses Dr. Whitcomb and Mr. Ludsen, this clause
17 would reduce the risk associated with moving more
18 costs into the variable component of customer
19 bills.

20 As I will discuss later in this rebuttal
21 testimony, Ms. Dismukes' proposals include
22 inflating the Company's projected consumption
23 levels even though 1995 actual billing determinants
24 were lower than the Company's 1995 projections per
25 the MFR's. In other words, actual 1995 sales, and

1 thus revenues, were both lower than the Company's
2 1995 projections. These facts are demonstrated in
3 Exhibit _____ (MAB-6). Ms. Dismukes' position
4 would increase the Company's risk by artificially
5 lowering the variable portion of the rates.

6 Finally, Ms. Dismukes' proposal to change to a
7 25/75 split, allegedly to achieve a stronger
8 conservation effect, fails to consider that
9 conservation signals to customers are sent by the
10 level of rates they must pay for consumption, not
11 merely the split between base facility and
12 gallage charges. Since SSU is not merely
13 requesting a re-allocation of costs to a 40/60
14 split but a rate increase as well, according to SSU
15 witness Dr. Whitcomb's analysis, the price signal
16 sent to customers will still be adequate to produce
17 an approximate 11% reduction in residential
18 customers' usage. Issues regarding the customers'
19 elastic response to SSU's proposed rate increase is
20 further addressed in the rebuttal testimony of Dr.
21 Whitcomb.

22 **Q. MS. DISMUKES STATES THAT THE COMPANY DID NOT**
23 **WEATHER NORMALIZE THE PROJECTED CONSUMPTION DATA.**
24 **WHY DID SSU NOT PROPOSE A SPECIFIC WEATHER**
25 **NORMALIZATION ADJUSTMENT IN THE INSTANT PROCEEDING?**

1 A. The Company has stated its position on weather
2 normalization in our response to OPC Interrogatory
3 Nos. 70 and 97 and OPC Document Request No. 32,
4 which, combined, provide 272 pages of information.

5 As stated in our responses, any attempt to
6 weather normalize data is only valid if every thing
7 else affecting consumption remains the same.
8 Things such as tourism, the economy, price
9 elasticity responses from previous rate cases and
10 conservation related decreases in consumption all
11 affect the levels of consumption. Assuming you
12 could find a good measure for weather normalizing,
13 such as the Net Irrigation Requirement presented by
14 SSU witness Dr. Whitcomb, using such a measure
15 without taking into consideration other factors
16 affecting consumption would not be either accurate
17 or adequate. Note that Dr. Whitcomb's testimony
18 states that only 45% of SSU's revenue variability
19 results from weather conditions.

20 By definition, SSU's use of the four year
21 average consumption would be a form of weather
22 normalization, according to Stephen Stewart, an OPC
23 expert witness on weather normalization who
24 testified in SSU's 1992 Marco Island rate case in
25 Docket No. 920655-WS. Public Counsel's witness

1 testified as follows:

2 "And I would add that using average
3 consumption over a two- or three-year period
4 takes into consideration rainfall because it
5 takes in the varying amounts of rain for those
6 two or three years. So if Southern States
7 would have had five years of consumption data
8 and would have taken averages, I probably
9 wouldn't be here. But what happened is you
10 took one year that was abnormally wet, and so
11 the regression analysis was the tool used to
12 get it taking rainfall into consideration. So
13 there's more than one method to take rainfall
14 into consideration. One of them is regression
15 analysis; one of them is averaging over a
16 number of years so that you get the difference
17 in rainfall." (emphasis added)

18 In keeping with Mr. Stewarts' testimony, I
19 have included certain exhibits which reflect the
20 actual 1995 results compared to our projections
21 contained in the 1995 MFR's. These exhibits are
22 summarized as follows:

23 Exhibit _____ (MAB-6) Comparison of Projection
24 Methodologies to Actual
25 Billed Consumption -

1 Water
2 Exhibit _____ (MAB-7) Comparison of Projection
3 Methodologies to Actual
4 Bills -Water
5 Exhibit _____ (MAB-8) Comparison of Average Bi-
6 Monthly Consumption to
7 Rainfall for the Period
8 1991-1995 (Actual)
9 Exhibit _____ (MAB-6) shows actual water
10 consumption for all FPSC regulated plants. Also
11 depicted in the exhibit are points representing
12 SSU's projections for 1995 and 1996, as well as Ms.
13 Dismukes' projections for 1995 and 1996. Although
14 Ms. Dismukes did not specifically state a 1995
15 projection, SSU used her methodology for purposes
16 of this exhibit to compute projected 1995
17 consumption. This graph clearly reflects SSU's MFR
18 projection for 1995 is 3.2% greater than actual
19 1995 consumption. In addition, it is evident that
20 Ms. Dismukes' numbers are substantially higher than
21 both our projection and, more importantly, actual
22 1995 results. The results of using Ms. Dismukes'
23 1996 projections could be disastrous for SSU,
24 considering our projection methodology already
25 under-projected 1995 revenues by \$1,053,802.

1 Exhibit _____ (MAB-7) is a graph exhibiting
2 actual versus projected bills from the instant
3 docket. Our bill growth methodology produced a
4 1995 number that was .7% higher than actuals.
5 These results confirm that SSU's projection factors
6 were conservative.

7 Exhibit _____ (MAB-8) shows SSU's average
8 monthly consumption compared to rainfall for the
9 period 1991 through 1995. Note that the
10 correlation of rainfall to consumption is
11 significantly weak, which demonstrates that
12 rainfall is not a good indicator of consumption
13 levels.

14 **Q. HAVE YOU UPDATED YOUR PROJECTED BILLING**
15 **DETERMINANTS FOR 1996 BASED UPON THE ACTUAL 1995**
16 **RESULTS?**

17 A. Yes. Included as Exhibit _____ (MAB-9) are updated
18 projected bills and consumption calculations,
19 performed consistent with those contained in the
20 MFR's, updated using actual 1995 results to
21 calculate a five-year average. These recalculated
22 projection factors reflect that our initial
23 projections included in the MFR's are conservative.
24 For example, 1996 Total FPSC Jurisdiction water
25 bills was initially filed at 945,441, per page 54

1 of Volume V, book 1 of 1. The recalculated number
2 of bills incorporating actual 1995 results totals
3 935,204 or 1.1% lower than the MFR projection for
4 1996. Projected water gallonage in the MFR's for
5 total FPSC jurisdiction plants was 9,809,520,304
6 gallons, per page 59, Volume V, book 1 of 1,
7 whereas the 1995 actual water gallonage sold was
8 only 9,427,291,821, or 3.9% lower than the MFR
9 projection for 1996. Consistent with these facts,
10 the number of sewer bills projected in the MFR's
11 was 446,378, per page 61, Volume V, book 1 of 1,
12 whereas actual bills were 442,555, or 0.9% lower
13 than the MFR projection for 1996. Finally, the
14 sewer gallonage projected in the MFR's was
15 2,685,127,061 gallons, per page 67, Volume V, book
16 1 of 1, whereas 1995 actual sewer gallonage was
17 only 2,623,082,684 gallons, or 2.3% lower than the
18 MFR projection for 1996.

19 Based upon all of the comparisons above, we
20 must note that SSU's 1996 projections are more
21 conservative than if we had reflected actual 1995
22 bills and consumption in a five-year average
23 projection. The Company would bear the brunt of
24 these conservative estimates unless the Commission
25 permits a true-up of 1995 to actual and recognizes

1 the additional revenue required, as an offset to
2 any reductions to revenue requirements which
3 otherwise might be made.

4 **Q. DO YOU AGREE WITH MS. DISMUKES THAT SSU'S METHOD OF**
5 **DEVELOPING PROJECTED TEST YEAR BILLING UNITS IS**
6 **FLAWED AND SIGNIFICANTLY UNDERSTATES PROJECTED TEST**
7 **YEAR CONSUMPTION AND REVENUES?**

8 A. No. First, as I just testified, actual 1995
9 consumption was lower than the 1995 consumption
10 projections in the MFR's. This fact alone shows
11 that Ms. Dismukes' assertion that our projections
12 significantly understate test year consumption is
13 wrong. On page 47, lines 6 through 10 of her
14 direct testimony, Ms. Dismukes bases her statement
15 on her belief that excessive rainfall causes the
16 historical data of SSU to be biased downwards in
17 regard to consumption. To support this assumption,
18 Ms. Dismukes uses rainfall data provided by the
19 Company from 14 NOAA weather stations which are in
20 the vicinity of 73 SSU water plants. In order to
21 obtain annualized totals, she simply adds all of
22 the reported rainfall together. As discussed
23 above, there are many causes of annual fluctuation
24 in consumption, with weather only comprising
25 approximately 45% of such variation. SSU's use of

1 average historic consumption is an attempt to
2 normalize for ALL such variations, not just that
3 caused by weather. Moreover, although we refer to
4 our proposed adjustment mechanism as a weather
5 normalization clause, for lack of a better term,
6 Dr. Whitcomb repeatedly has reaffirmed that the WNC
7 is the best attempt to encompass all factors which
8 effect consumption.

9 Exhibit _____ (MAB-10) contains a summary copy
10 of late filed deposition exhibit No. 11 which was
11 from my February 9, 1996 deposition by FPSC Staff.
12 This exhibit compares 1995 projections to 1995
13 actuals. For all FPSC jurisdiction plants included
14 in the instant proceeding, actual annualized
15 revenues totaled \$23,034,024, compared to 1995
16 projected annualized revenues totaling \$24,087,826.
17 Ms. Dismukes would have the Commission believe that
18 SSU's projected billing determinants are far too
19 low. On page 49, lines 18 through 20 of her direct
20 testimony, she states that SSU's estimated-1995 and
21 1996 billing units are "woefully understated due to
22 the above average level of rainfall experienced
23 over the period 1991 through 1994". However, based
24 upon this comparison of actual versus projected
25 1995 results, the Company experienced a \$1,053,802

1 revenue shortfall. Our projections were too high!
2 Additionally, the 1994 NIR values, as
3 calculated by Dr. Whitcomb, were only 3% below
4 normal. In fact, 1994 was the most "normal"
5 weather year that the Company has experienced. And
6 yet, Ms. Dismukes would like to throw out the 1994
7 data based on an allegation that a high level of
8 rain distorts the average. One wonders whether Ms.
9 Dismukes would make a similar "throw it out"
10 proposal if an extremely dry year occurred. Of
11 course, throwing out any data is contrary to the
12 purpose of averaging in the first place. Based
13 upon all of the facts I just related, it is
14 apparent that Ms. Dismukes' only intent is to
15 increase the projected billing determinants to a
16 level sufficient to reduce rates prospectively,
17 thus jeopardizing the Company's future stability.

18 **Q. CAN YOU PLEASE SUMMARIZE THE RESULTS YOUR EXHIBITS**
19 **REFLECT?**

20 A. Yes. In summary, it is evident from the above
21 discussion and related exhibits that rainfall is
22 not a proxy for consumption and that Dr. Whitcomb's
23 NIR model is significantly more conclusive with
24 regard to projecting consumption. In addition,
25 SSU's use of a four year average is a form of

1 "weather normalization" which is a better proxy
2 than any alternative proposed by OPC witness
3 Dismukes or any other intervenor.

4 **Q. DO YOU AGREE WITH MS. DISMUKES' RECOMMENDATION THAT**
5 **THE NIR ADJUSTED AVERAGE GALLONS PER BILL PER MONTH**
6 **CALCULATED BY DR. WHITCOMB IN HIS REPORT "FINANCIAL**
7 **RISK AND WATER CONSERVING RATE STRUCTURES" SHOULD**
8 **BE USED TO PROJECT SSU'S 1996 CONSUMPTION.**

9 A. No. The per bill consumption number Ms. Dismukes
10 is referring to is 9,476 gallons per bill per month
11 for residential consumption. The first problem
12 with this gallonage being used as a projection
13 factor is that it includes the county regulated
14 plants which are not part of the instant
15 proceeding. Another issue is that Dr. Whitcomb
16 calculated this gallonage to model actual historic
17 consumption on a consolidated, uniform rate basis.
18 It was designed to help Dr. Whitcomb quantify the
19 business risk to SSU of fluctuations in consumption
20 which are partly driven by variations in weather
21 patterns. Dr. Whitcomb did not intend, nor is it
22 appropriate to suggest, that this gallonage was a
23 projection of future consumption which should be
24 used for rate setting purposes. Had Dr. Whitcomb
25 tried to predict future consumption he would most

1 certainly have included as part of his analysis, at
2 a minimum, the effects of price elastic responses
3 resulting from the final rates ordered in Docket
4 No. 920199-WS as well as the elasticity response
5 from the rate increase being requested by SSU in
6 this case.

7 **Q. DO YOU AGREE WITH MS. DISMUKES' ALTERNATE**
8 **RECOMMENDATION THAT THE AVERAGE GALLONS PER BILL**
9 **FOR 1992 AND 1993 BE USED TO PROJECT FUTURE**
10 **CONSUMPTION?**

11 A. No. What Ms. Dismukes proposes would be analogous
12 to a Company proposal to use only 1991 and 1994
13 data because lower consumption would then result.
14 In reality, what Ms. Dismukes is proposing is to
15 artificially increase the base billing determinants
16 by totally ignoring two years of historical data.
17 In addition, on page 46, line 46 of her direct
18 testimony, Ms. Dismukes states that SSU's use of
19 four years' worth of data to project billing
20 determinants "is a relatively simplistic and
21 inaccurate assumption". In an attempt to propose a
22 "much more sophisticated and accurate" methodology,
23 on page 51, lines 1 through 3, she proposes a two
24 year average using 1992 and 1993 as being much more
25 appropriate. No logic can be found here.

1 We believe that Ms. Dismukes' proposal is
2 absolutely ludicrous. How can OPC blatantly choose
3 the two highest consumption years and consider them
4 more indicative of a "normal" year than a four year
5 average, which has already been proven to result in
6 a reliable and conservative projection based upon
7 actual 1995 results? What OPC witness Dismukes is
8 proposing is simple "cherry picking" and is exactly
9 the type of thing that OPC consistently charges
10 that SSU is guilty of. The fact remains that 1991
11 and 1994 results did occur, and by disregarding
12 these years, you lose the ability to capture other
13 trends associated with variability in consumption.

14 **Q. DO YOU AGREE WITH MS. DISMUKES' COMMENTS REGARDING**
15 **THE ALLEGED DIFFERENCES BETWEEN 1994 CONSUMPTION**
16 **AND CONSUMPTION IN EARLIER YEARS?**

17 A. No. On page 52, line 17 of her direct testimony,
18 Ms. Dismukes states that one difference between
19 1994 and earlier years would be consumption related
20 to SSU's enhanced conservation efforts on Marco
21 Island. She then notes that SSU's pilot
22 conservation program for Marco Island did not begin
23 until late 1994 and suggests that therefore its
24 impact would be minimal.

25 We do not agree with Ms. Dismukes. As

1 discussed further in the rebuttal testimony of SSU
2 witness Carlyn Kowalsky, the "formal" written
3 conservation program was not completed until late
4 1994. However, SSU has been active since 1991 with
5 customer education and began offering customers
6 retrofit kits in 1993. Also, water conservation
7 restrictions in County ordinances were in place in
8 prior years. Note that since 1991, average
9 residential consumption per bill on Marco Island
10 has decreased as follows: 1991- 23,462 gallons;
11 1992- 25,855 gallons; 1993- 20,868 gallons; 1994-
12 17,298 gallons; and 1995- 14,928 gallons. These
13 average monthly residential consumption totals
14 reflect a 36% decrease since 1991. Certainly, some
15 of this decline can be attributed to the price
16 elastic response from moving 80% of revenue
17 recovery into the variable charge -- as the
18 Commission did in Docket No. 920655-WS despite any
19 evidence supporting this move -- some to
20 conservation measures, some to weather
21 fluctuations, etc. However, by not allowing 1994
22 into the calculation of projected consumption, you
23 lose the impact of other consumption variables
24 which are not weather driven.

25 Q. MR. WOELFFER STATES IN HIS TESTIMONY ON PAGE 6,

1 **LINES 8 THROUGH 10, THAT SSU SHOULD USE ERC'S**
2 **INSTEAD OF BILLS TO PROJECT GROWTH. IS THIS A FLAW**
3 **IN SSU'S PROJECTION METHODOLOGY?**

4 A. No. SSU uses the annual number of bills to project
5 growth because revenues are collected from bills .
6 The "E" schedules are predicting, in essence, the
7 revenues to be expected from a service area and
8 since the revenues from an area are collected
9 through bills, this is the appropriate methodology
10 for a growth projection. SSU fails to see the
11 advantages to predicting revenue growth based on
12 the monthly average ERC's as proposed by Mr.
13 Woelffer. In addition, using ERC's would increase
14 the cost of administration by creating a new
15 projection database to support a methodology that
16 does not improve the resulting projection factors.
17 As I have already testified, the results of our
18 1995 projections compared to 1995 actual results
19 speak for themselves.

20 **Q. MR. WOELFFER STATES THERE IS CONFLICTING DATA IN**
21 **THE MFR'S. HE THEN SHOWS SEVERAL EXAMPLES WHERE HE**
22 **FEELS THERE IS CONFLICTING DATA IN THE NUMBER OF**
23 **ERC'S AND CONSUMPTION BETWEEN THE E SCHEDULES AND F**
24 **SCHEDULES. IS THERE A PROBLEM WITH THE COMPANY'S**
25 **DATA WHICH WAS USED TO PROJECT MARCO ISLAND'S**

1 **REVENUE?**

2 A. No. What Mr. Woelffer has done is mix engineering
3 data with rate data which are treated significantly
4 different and are not interchangeable. For
5 example, Mr. Woelffer provides ERC calculations on
6 his schedules MTW 2 and MTW 3. The ERC
7 calculations shown on MTW 2 are based on the
8 billing information supplied in SSU's "E"
9 schedules. Mr. Woelffer's ERC calculation reflects
10 a monthly average number of ERC's. He multiplies
11 the yearly number of bills by the appropriate AWWA
12 meter factors, then takes the results of that
13 number and divides it by 12 (work not shown) to
14 compute his columns F, G, and H. The ERC's he
15 shows on schedule MTW 3 come from the SSU's F-9
16 schedule, which is an engineering schedule.
17 Engineering computes the average number of ERC's
18 based on the number of active connections, not
19 bills, at the beginning of the year plus the active
20 connections at the end of the year divided by two.
21 This approach gives a mid-year average. A mid year
22 average number of ERC's based on active connections
23 probably will not, nor should it, necessarily equal
24 a monthly average number of ERC's based on customer
25 bills.

1 Another point noted is that the rate design
2 "E" schedules must also compute ERC's for raw water
3 and fire protection which Mr. Woelffer neglected.
4 For engineering considerations, that is the correct
5 treatment. However, for rate design, revenues must
6 be collected from those customer groups.

7 Mr. Woelffer also discusses the discrepancy in
8 consumption between the "E" and "F" schedules.
9 What he doesn't recognize is that the "F" schedules
10 do not include gallonage associated with raw water,
11 but the "E" schedules must show that gallonage
12 because of the revenue impact to the customers.

13 In summary, Mr. Woelffer has tried to compare
14 apples to oranges. Comparing rate schedules to
15 engineering schedules will only cause erroneous
16 conclusions without a clear understanding of the
17 data included.

18 **Q. MR. WOELFFER STATES IN HIS TESTIMONY ON PAGE 9,**
19 **LINES 12 THROUGH 20, THAT SSU HAS NO BASIS FOR**
20 **REQUESTING A PRICE ELASTICITY ADJUSTMENT SINCE**
21 **HISTORIC DATA SHOWS NO DECREASE IN CONSUMPTION. IS**
22 **THIS CORRECT?**

23 **A.** No and since Mr. Woelffer is testifying on behalf
24 of Marco Island customers, his statement is totally
25 unfounded. Mr. Woelffer points to consumption

1 calculations he has performed using engineering
2 data to show that billed consumption has been
3 steady. Billed consumption must be computed from
4 information contained in the "E" schedules, not
5 data contained in the "F" schedules. Had he used
6 the correct data, he would find that average
7 consumption per bill, for all classes, has been
8 steadily declining since 1992. The average
9 consumption per bill numbers for 1991 through 1995
10 are respectively as follows: 1991 - 30,033
11 gallons; 1992 - 32,240 gallons; 1993 - 31,046
12 gallons; 1994 - 29,988 gallons; and 1995 - 25,980
13 gallons. If one looks at the decrease in
14 consumption of the residential class only which I
15 described earlier, the decrease is even more
16 dramatic.

17 **Q. MR. WOELFFER STATES SEVERAL TIMES IN HIS TESTIMONY**
18 **THAT SSU HAS UNDERSTATED PROJECTED REVENUES, AND**
19 **PROVIDES HIS REASONING. HAS SSU UNDERSTATED ITS**
20 **PROJECTED REVENUES FOR MARCO ISLAND?**

21 A. No. Actually, the opposite is true. Exhibit ____
22 (MAB-10) , page 2 of 3, line no. 93, reflects
23 projected 1995 annualized revenue versus actual
24 1995 annualized revenue for all Marco Island water
25 customers. SSU's projection resulted in \$907,305

1 more revenue than actual for 1995. Based upon this
2 comparison, SSU actually over-projected its 1995
3 revenues in the MFRs by approximately 11%. We
4 believe this over-projection should be considered
5 to offset any downward adjustments which may be
6 proposed by the Commission in this proceeding.

7 **Q. DOES THAT CONCLUDE YOUR REBUTTAL TESTIMONY?**

8 A. Yes, it does.

Southern States Utilities, Inc.
 1995 OAP Projects (Deferred Debits)
 Listing of Budget vs. Actual

Project Number	Plant	Description	Cost:			1995 Budget	1996 Amortization:		
			Budget	Actual	Diff		MFR's	Budget	Diff
95ES001	Burnt Store	WWTP Painting	10,400	8,539	(1,861)	2,889	2,945	3,467	522
95ES003	Lehigh	Tank Washout	48,750	47,940	(810)	4,875	4,970	9,750	4,780
95ES004	Marco Island	Paint Pipe Bridge Crossings	65,800	32,900	(32,900)	7,677	7,827	13,160	5,333
95EW005	Sugarmill Woods	Hydrogeologic Study	20,000	20,000	-	-	-	4,000	4,000
95ES006	Marco Island	Hydrogeologic Study	35,000	35,000	-	-	-	7,000	7,000
95ES007	Lehigh	Hydrogeologic Study	20,000	20,000	-	-	-	4,000	4,000
95EC008	University Shores	Hydrogeologic Study	20,000	20,000	-	-	-	4,000	4,000
Totals			219,950	184,379	(35,571)	15,441	15,742	45,377	29,635

SCHEDULE OF WATER AND SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
COMPARISON OF FILED VERSUS ACTUAL

Company: SSU / FPSC Jurisdiction - All Plants (Excluding Buenaventura Lakes)
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim Final
Historical Projected
Simple Ave. 13 Month Ave.
FPSC Uniform FPSC Non-uniform Non FPSC

Line No.	(1) Account No. and Name	(2) 1995 FILED O&M			(3) 1995 FPSC ACTUAL O&M				(4) VARIANCE FILED VERSUS ACTUAL				
		Direct	Customer Account	A&G	TOTAL	Direct	Customer Account	A&G	TOTAL (6)	Direct	Customer Account	A&G	TOTAL
1	6/703 Salaries & Wages - Employees	4,496,147	1,177,513	3,090,885	8,764,545	4,260,985	1,094,517	3,311,250	8,666,752	(235,162)	(82,997)	220,365	(97,794)
2	6/703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	6/704 Employee Pensions & Benefits	1,116,560	292,412	767,559	2,176,531 (1)	1,096,479	281,652	852,084	2,230,215 (3)	(20,081)	(10,760)	84,524	53,684
4	6/710 Purchased Water	3,342,705	0	0	3,342,705 (7)	3,325,024	0	0	3,325,024	(17,681)	0	0	(17,681)
5	711 Sludge Removal Expense	702,898	0	0	702,898	625,013	0	0	625,013	(77,885)	0	0	(77,885)
6	6/715 Purchased Power	3,024,024	4,087	55,031	3,083,142	2,872,563	3,328	57,178	2,933,069	(151,461)	(759)	2,148	(150,073)
7	6/716 Fuel for Power Production	41,380	0	0	41,380	23,471	0	0	23,471	(17,909)	0	0	(17,909)
8	6/718 Chemicals	1,262,880	0	0	1,262,880	995,513	0	0	995,513	(267,367)	0	0	(267,367)
9	6/720 Materials & Supplies	1,616,488	65,029	147,076	1,828,593	1,956,278	85,526	115,437	2,157,242	339,791	20,497	(31,639)	328,649
10	6/731 Contractual Services - Eng.	29,977	0	24,621	54,598	111,700	0	0	111,700	81,723	0	(24,621)	57,101
11	6/732 Contractual Services - Acct.	0	0	130,722	130,722	0	0	136,918	136,918	0	0	6,196	6,196
12	6/733 Contractual Services - Legal	0	0	78,769	78,769	2,030	0	74,052	76,082	2,030	0	(4,717)	(2,687)
13	6/734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	6/735 Contractual Services - Other	601,586	0	203,146	804,732	697,178	0	223,293	920,471	85,592	0	20,148	115,738
15	6/741 Rental of Real Building/Real Property	5,630	0	116,877	122,507	2,871	0	123,677	126,548	(2,759)	0	6,800	4,041
16	6/742 Rental of Equipment	30,782	0	5,349	36,131	34,239	0	6,442	40,681	3,457	0	1,093	4,550
17	6/750 Transportation Expense	323,054	46,004	57,158	426,217	371,052	35,127	32,147	438,326	47,998	(10,877)	(25,011)	12,109
18	6/756 Insurance - Vehicle	0	0	89,610	89,610	0	0	87,323	87,323	0	0	(2,287)	(2,287)
19	6/757 Insurance - General Liability	0	0	184,200	184,200	0	0	184,814	184,814	0	0	614	614
20	6/758 Insurance - Workman's Comp	80,435	21,066	55,296	156,797 (2)	119,776	30,767	93,079	243,622 (4)	39,341	9,701	37,783	86,826
21	6/759 Insurance - Other	0	0	18,287	18,287	0	0	18,617	18,617	0	0	330	330
22	6/760 Advertising Expense	0	0	19,952	19,952	0	0	6,594	6,594	0	0	(13,358)	(13,358)
23	6/766 Reg. Comm. Exp. - Rate Case Amort.	0	0	373,256	373,256	0	0	373,256	373,256 (5)	0	0	0	0
24	6/767 Reg. Comm. Exp. - Other	0	0	44,362	44,362	0	0	44,362	44,362 (5)	0	0	(0)	(0)
25	6/770 Bad Debt Expense	0	160,037	0	160,037	0	127,873	0	127,873	0	(32,165)	0	(32,165)
26	6/775 Miscellaneous Expenses	385,765	401,406	906,853	1,694,023	417,672	396,447	823,586	1,637,704	31,907	(4,959)	(83,267)	(56,319)
27	TOTAL WATER & SEWER O & M EXPENSES	17,060,311	2,167,554	6,369,010	25,596,875	16,911,845	2,055,236	6,564,109	25,531,190	(148,466)	(112,318)	195,092	(85,585)

Notes:

- (1) Filed Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
- (2) Filed Workmans Comp is calculated as 1.70% of monthly Salaries & Wages - Employees.
- (3) Actual Employee Pensions & Benefits is calculated as 25.733% of monthly Salaries & Wages - Employees.
- (4) Actual Workmans Comp is calculated as 2.811% of monthly Salaries & Wages - Employees.
- (5) Rate Case expense was left the same as filed for comparison purposes because the level of 1995 expense does not impact the ultimate 1996 expense.
- (6) Actual 1995 FPSC O&M expense excludes one month of expense related to Buenaventura Lakes in order to accurately compare filed to actual.
- (7) Excludes Marco Shores Purchased water adjustment of \$24,387 included in filing. This adjustment was for ratemaking purposes only it is not actually booked to expense.

Southern States Utilities, Inc.
Miscellaneous Adjustments

	<u>Expense Adjustments</u>	<u>Income Adjustments</u>	<u>Revenue Adjustments</u>	<u>Rate Base Adjustments</u>
Adjustment for Salary Expense	(16,764)			
Billings Greater than Cost				
Enterprise Purchased Water Error	(22,753)			
Rate Case Overtime	(24,384)			27,432
Employee Recognition Expenses	-			
Bad Debt Expense	-			
Price Waterhouse Audit Fees	-			
Non-Utility Income:				
Administrative Fee - Payroll Deductions		542		
Scrap Metal Sales		631		
Other		3,494		
Pirates Harbor Mgt Fee		6,330		
Revenue not Billed - Wastewater			50,595	
Cost Share Funds				(225,100)
Total Adjustments	(63,901)	10,997	50,595	(197,668)
FPSC Jurisdiction Allocation	75.94%	75.94%	100.00%	100.00%
Total Adjustment	(48,526)	8,351	50,595	(197,668)

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 6
INTERROGATORY NO: 329
ISSUE DATE: 12/12/95
WITNESS: Bencini/Ludsen /Westrick
RESPONDENT: Morris A. Bencini/Forrest L. Ludsen/ Dennis J. Westrick

INTERROGATORY NO: 329

What is SSU's theory in determining when a project should be abandoned and written off? What factors govern the company's decision to abandon a project as opposed to completing the project? Are any outside specialists consulted in determining whether or not to abandon a project?

RESPONSE: 329

We are responding assuming that the reference to "abandon a project" relates to a PS&I or CWIP project rather than an abandonment of a plant in service asset or facility.

SSU's theory of when a project should be abandoned is based upon the expertise of the engineers or project managers responsible for a given project. An abandonment of a study or CWIP project is only done after it is determined that it is not feasible for the study or project to be used for any alternative means.

There are no specific policies governing the Company's decision to abandon a project. Typically, this decision would be made by the Vice-President of Engineering or the Manager of Environmental Services with financial input from the Controller. Depending upon the materiality of the amount, approval of the President may be required. Specific factors governing a decision to abandon a project may include changes in laws or rules (such as permitting or environmental requirements), acts of god (such as sinkholes), or general changes in outside circumstances. An example would be a water source may become available that may not have been when the study was prudently begun.

Outside consultant opinions may be obtained as necessary, depending upon the circumstances. If the engineering or operating expertise exists within the Company and those resources are available, then an outside consultant may not be required. Again, generally the decision is based upon the opinion of the Vice-President of Engineering or the Manager of Environmental Compliance.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 6
INTERROGATORY NO: 330
ISSUE DATE: 12/12/95
WITNESS: Bencini/Ludsen
RESPONDENT: Morris A. Bencini/Forrest L. Ludsen

INTERROGATORY NO: 330

What is SSU's interpretation of the ratemaking philosophy which would determine the treatment of abandoned projects, regarding whether the associated costs should be written off above the line or below the line?

RESPONSE: 330

It is SSU's interpretation that all necessary and prudent expenditures made by the Company in the course of delivering quality service to its customers should be allowed as an above-the-line expense. For the abandonment of plant in service assets, we believe this is consistent with the FPSC's Rule 25-30.433(9) which requires the prudent costs of an extraordinary asset abandonment to be amortized over the calculated remaining life of the asset, as formularized in that rule.

For the abandonment of a PS&I project, we believe this to equate to any other prudent, non-recurring expense. In accordance with FPSC Rule 25-30.433(8), these non-recurring expenses should be amortized over a five year period unless a more appropriate period can be established (i.e. three year lab testing).

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 6
INTERROGATORY NO: 331
ISSUE DATE: 12/12/95
WITNESS: Bencini/Ludsen
RESPONDENT: Morris A. Bencini/Forrest L. Ludsen

INTERROGATORY NO: '331

Describe the company's methodology for writing off costs associated with abandoned projects, including the determination of the amortization period and when that period should commence.

RESPONSE: 331

In accordance with FPSC Rule 25-30.433 (9), abandonments of "plant assets" prior to the end of their depreciable life are amortized over a calculated remaining life, as prescribed by FPSC rule, unless specific circumstances demonstrate a more appropriate amortization period. Typically, amortization begins in the month following the determination of an abandonment or upon completion of any necessary razing of the abandoned property or other abandonment costs which may be incurred. Such costs may include removal of assets, restoration of grounds, etc.

SSU believes that abandonments of PS&I studies or other "non-capital" projects should be treated as non-recurring expenses beginning at the determination that a project should be abandoned. Assuming the costs associated with PS&I projects are reasonable and prudent, SSU must be allowed the opportunity to recover these costs in its revenue requirements. In accordance with FPSC Rule 25-30.433 (8), a non-recurring expense item should be deferred and amortized over a 5-year period, unless an alternative period can be demonstrated. SSU believes that this treatment allows the utility to earn its return on the unamortized balance through the working capital component and recover the amortization expense through the appropriate operating expense, as prescribed by NARUC. In most cases, this would be account 635 - Contractual Services. An alternative method would be to amortize the project to an allowed amortization account. In either case, the return on the unamortized balance and full recovery of the amortization expense must be allowed in order to allow the utility to recover its investment in prudently studying the alternatives available. SSU does not believe these expenses should be treated as non-utility expenses below the line.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 6
INTERROGATORY NO: 332
ISSUE DATE: 12/12/95
WITNESS: Bencini/Ludsen
RESPONDENT: Morris A. Bencini/Forrest L. Ludsen

INTERROGATORY NO: 332

What are the financial reporting requirements under generally accepted accounting principles regarding the treatment of costs associated with abandoned projects, how those costs are written off, and determination of the amortization period?

RESPONSE: 332

Under Financial Accounting Standard 71 - "Accounting for the Effects of Certain Types of regulation", the unamortized cost of the abandoned asset should be amortized over the respective rate recovery period in the same manner as that used for rate-making purposes. This allows for the matching of revenues and expenses over time, as prescribed by generally accepted accounting principles.

See further discussion of SSU's position of amortization periods and rate recovery in the response to Commission Staff's Sixth Set of Interrogatories - No. 331.

SOUTHERN STATES UTILITIES, INC.
DOCKET NO.: 950495-WS
RESPONSE TO INTERROGATORIES

REQUESTED BY: FPSC
SET NO: 6
INTERROGATORY NO: 333
ISSUE DATE: 12/12/95
WITNESS: Morris A. Bencini
RESPONDENT: Morris A. Bencini

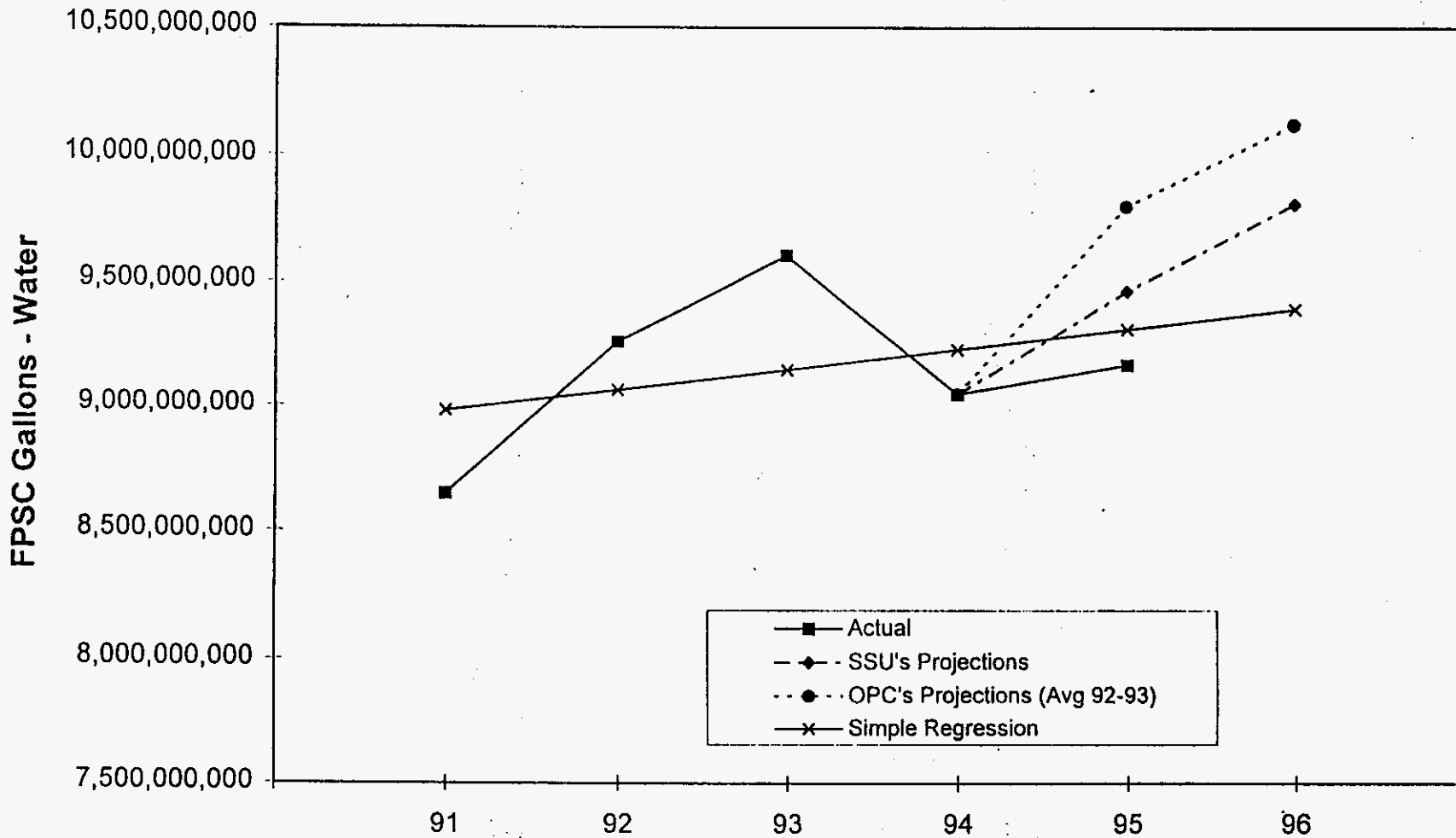
INTERROGATORY NO: 333

This question relates to Audit Exception No. 8 - Deltona Lakes Abandoned Project. Staff auditors reported that the project was abandoned at the end of 1991 due to a potential sinkhole problem. Provide an explanation as to why the company waited until January of 1993 to start amortizing costs associated with this project.

RESPONSE: 333

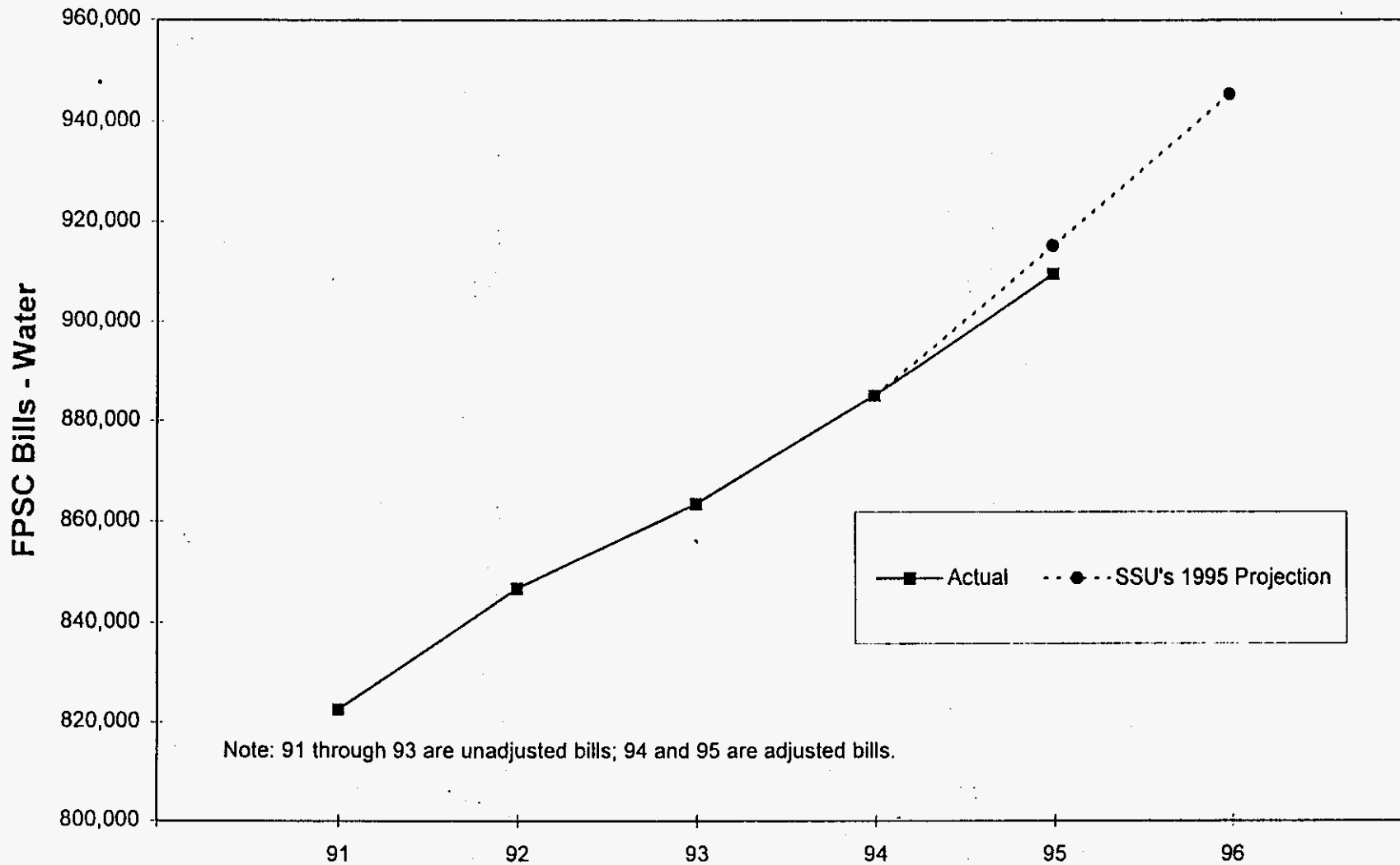
In 1992, the total cost relating to the IMG storage tank and well #10 building at Deltona Lakes were transferred to a Preliminary Survey and Investigation account to determine if any part of the project would be transferrable to another study or project. When a final determination was made to abandon the project, the costs were transferred to a deferred account and amortization was begun. This determination was made in December 1992 and amortization commenced in January 1993.

**Comparison of Projection Methodologies to Actual Billed Consumption - Water
Total FPSC Plants, All Classes**



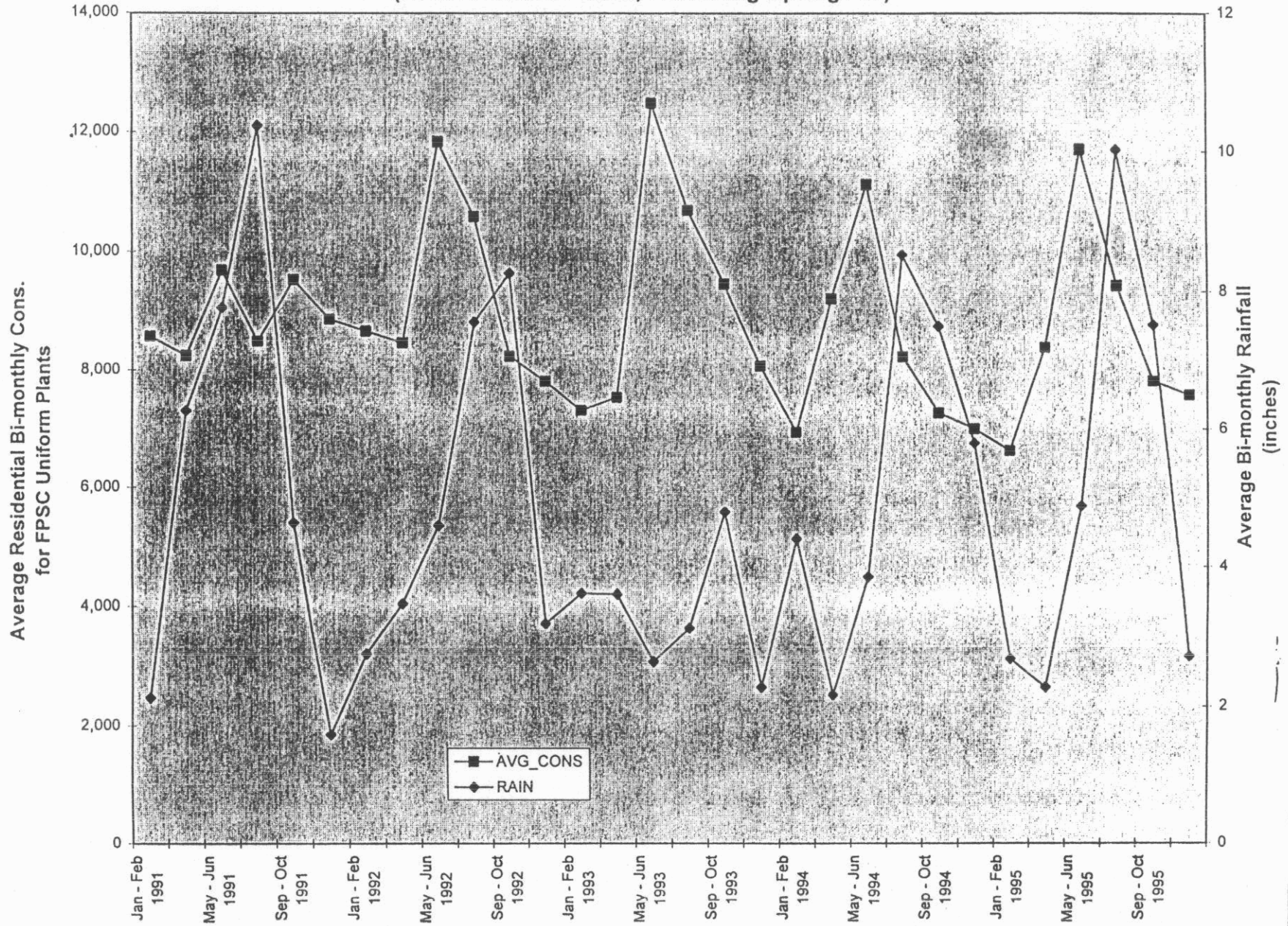
SSU 1995 Projected Interim was 3.2% higher than 1995 Actual.
 OPC 1995 Projected Interim was 6.9% higher than 1995 Actual.

Comparison of Projection Methodologies to Actual Bills - Water Total FPSC Plants, All Classes



Note: 91 through 93 are unadjusted bills; 94 and 95 are adjusted bills.

**Comparison of Average Bi-monthly Consumption to Rainfall
for the Period 1991 - 1995 (Actual)
(FPSC Uniform Plants, Excluding Spring Hill)**



Southern States Utilities, Inc.
 Summary Comparison of Filed 1996 Projected Water and Wastewater Billing Determinants and
 Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Totals	(2) Filed 1996 (Projected) Billing Determinants		(3) 1996 Billing Determinants Recomputed Including 1995 Actuals		(4) Filed Over/(Under) Recomputed Difference		(5) Filed Over/(Under) Recomputed % Difference		
		Bills	Gallons	Bills	Gallons	Bills	Gallons	Bills	Gallons	
Water										
1	FPSC Uniform Plants	715,053	6,864,172,362	708,122	6,610,255,509	8,931	253,916,853	0.98%	3.84%	
2	FPSC Non-Uniform Plants	156,677	705,979,722	153,242	687,685,581	3,435	18,294,141	2.24%	2.66%	
3	(excluding Marco Island)									
4	Marco Island	73,711	2,239,368,221	73,840	2,129,350,731	(129)	110,017,490	-0.18%	5.17%	
5	Sub-Total Water	<u>945,441</u>	<u>9,809,520,304</u>	<u>935,204</u>	<u>9,427,291,821</u>	<u>10,237</u>	<u>382,228,483</u>	<u>1.09%</u>	<u>4.06%</u>	
Wastewater										
6	FPSC Uniform Plants	293,054	1,626,290,980	291,474	1,620,524,721	1,580	7,766,259	0.54%	0.48%	
7	FPSC Non-Uniform Plants	130,251	517,933,482	127,839	503,683,939	2,612	14,249,523	2.05%	2.83%	
8	(excluding Marco Island)									
9	Marco Island	23,074	538,902,619	23,442	498,874,024	(368)	40,028,595	-1.57%	8.02%	
10	Sub-Total Wastewater	<u>446,378</u>	<u>2,685,127,061</u>	<u>442,555</u>	<u>2,623,082,684</u>	<u>3,823</u>	<u>62,044,377</u>	<u>0.86%</u>	<u>2.37%</u>	
Combined Water and Wastewater										
11	FPSC Uniform Plants	1,008,107	8,492,463,341	999,596	8,230,780,230	8,511	261,683,111	0.85%	3.16%	
12	FPSC Non-Uniform Plants	286,928	1,223,913,184	280,881	1,191,369,520	6,047	32,543,664	2.15%	2.73%	
13	(excluding Marco Island)									
14	Marco Island	96,784	2,776,270,840	97,282	2,628,224,755	(498)	150,046,065	-0.51%	5.71%	
15	Total Water and Wastewater	<u>1,391,819</u>	<u>12,494,647,365</u>	<u>1,377,769</u>	<u>12,050,374,605</u>	<u>14,060</u>	<u>444,272,860</u>	<u>1.02%</u>	<u>3.69%</u>	

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 EXHIBIT (MAB-9)

Southern States Utilities, Inc.

Plant Level Summary Comparison of Filed 1996 Projected Water Billing Determinants and
 Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Plant Name	(2)		(4)		(6)		(7)	
		Filed 1996 (Projected) Billing Determinants		1996 Billing Determinants Recomputed including 1995 Actuals		Filed Over/(Under) Recomputed Difference			
		Bills	Gallons	Bills	Gallons	Bills	Gallons	Bills	Gallons
FPSC Uniform:									
1	Amelia Island	21,081	360,050,036	20,550	337,382,648	531		22,667,388	
2	Apache Shores	1,823	3,142,268	1,881	3,330,951	(58)		(188,684)	
3	Apple Valley	11,797	131,322,614	11,706	130,991,016	91		331,598	
4	Bay Lake Estates	884	7,495,907	849	6,992,852	35		503,055	
5	Beacon Hills	38,136	499,543,464	38,136	482,992,440	0		16,551,024	
6	Beecher's Point	566	5,512,063	584	5,717,521	(18)		(205,458)	
7	Burnt Store	8,479	85,498,812	7,801	60,490,404	678		25,008,408	
8	Carlton Village	1,777	12,086,720	1,863	11,691,007	(86)		395,713	
9	Chuluota	8,210	59,575,692	8,301	60,088,979	(91)		(513,287)	
10	Citrus Park	4,392	26,423,180	4,252	25,823,484	140		599,696	
11	Citrus Springs	23,004	152,693,134	23,024	148,989,371	(20)		3,703,763	
12	Crystal River H.	958	5,979,352	911	5,826,994	47		152,358	
13	Daetwyler Shores	1,503	15,906,407	1,503	15,948,865	0		(42,459)	
14	Deltona	286,931	2,898,658,061	285,418	2,817,160,582	1,513		81,497,479	
15	Dol Ray Manor	730	13,219,959	716	13,283,036	14		(63,077)	
16	Druid Hills	2,982	40,967,168	2,993	41,520,857	(11)		(553,689)	
17	East Lake Harris Est.	2,110	5,585,871	2,127	5,815,956	(17)		(30,085)	
18	Fern Park	2,179	16,891,544	2,180	16,991,980	(1)		(100,436)	
19	Fern Terrace	1,498	12,088,522	1,493	12,195,109	5		(106,587)	
20	Fisherman's Haven	1,728	9,718,272	1,711	9,444,203	17		274,069	
21	Fountains	405	1,736,904	661	2,745,543	(256)		(1,008,639)	
22	Fox Run	1,283	11,268,475	1,265	10,801,649	18		466,826	
23	Friendly Center	247	1,518,794	257	1,563,809	(10)		(45,015)	
24	Golden Terrace	1,292	4,686,017	1,312	4,636,965	(20)		49,052	
25	Gospel Island Est.	96	748,393	96	746,396	0		1,997	
26	Grand Terrace	1,332	9,184,140	1,332	9,810,180	0		(626,040)	
27	Harmony Homes	755	7,627,449	743	7,568,597	12		58,852	
28	Hermits Cove	2,090	6,050,090	2,093	6,117,254	(3)		(67,164)	
29	Hobby Hills	1,157	5,785,942	1,162	5,968,061	(5)		(182,119)	

Southern States Utilities, Inc.

Plant Level Summary Comparison of Filed 1996 Projected Water Billing Determinants and
 Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Plant Name	(2) Filed 1996 (Projected) Billing Determinants		(4) 1996 Billing Determinants Recomputed Including 1995 Actuals		(6) Filed Over/(Under) Recomputed Difference		(7)
		Bills	Gallons	Bills	Gallons	Bills	Gallons	
30	Holiday Haven	1,328	4,258,199	1,411	4,494,048	(83)	(235,849)	
31	Holiday Heights	634	5,818,390	636	5,926,884	(2)	(108,494)	
32	Imperial Mobil Terr.	2,892	15,029,724	2,892	14,702,928	0	326,796	
33	Intercession City	3,096	14,705,516	3,065	15,130,765	31	(425,249)	
34	Interlachen Lake Est. / Park Manor	2,996	12,248,272	3,085	12,596,557	(89)	(348,285)	
35	Jungle Den	1,355	2,806,187	1,375	2,791,260	(20)	14,927	
36	Keystone Heights	12,047	108,388,651	11,921	107,638,454	126	750,197	
37	Kingswood	744	3,547,575	756	3,572,384	(12)	(24,809)	
38	Lake Ajay Estates	1,200	10,156,800	1,067	9,935,125	133	221,675	
39	Lake Brantley	808	7,133,015	798	7,039,719	10	93,296	
40	Lake Conway Park	1,029	8,601,546	1,021	8,470,350	8	131,196	
41	Lake Harriet Est.	3,404	27,101,158	3,378	26,919,250	26	181,908	
42	Lakeview Villas	149	603,967	136	588,010	13	15,957	
43	Leilani Heights	4,746	45,461,870	4,690	45,051,558	56	410,312	
44	Leisure Lakes	2,916	7,950,250	2,948	7,822,240	(32)	128,010	
45	Marco Shores	3,698	30,760,206	4,047	29,198,406	(349)	1,561,800	
46	Marion Oaks	33,562	169,763,222	33,101	167,274,028	461	2,489,194	
47	Meredith Manor	7,810	74,111,653	7,749	74,922,152	61	(810,499)	
48	Morningview	441	3,688,838	438	3,788,015	3	(99,177)	
49	Oak Forest	1,763	13,289,402	1,783	13,216,839	(20)	72,563	
50	Oakwood	2,508	9,954,252	2,508	10,082,160	0	(127,908)	
51	Pailsades Ctry Club	963	19,399,059	1,092	18,528,864	(129)	870,395	
52	Palm Port	1,277	5,201,332	1,226	5,050,755	51	150,577	
53	Palm Terrace	14,316	69,509,179	14,351	68,383,806	(35)	1,125,373	
54	Palms Mobile Home Pk	701	1,781,068	728	1,718,833	(27)	62,235	
55	Picciola Island	1,610	11,774,153	1,626	11,612,416	(16)	161,737	
56	Pine Ridge	11,256	124,750,366	10,249	109,328,224	1,007	15,422,142	
57	Pine Ridge Est	2,616	16,172,112	2,616	16,198,272	0	(26,160)	
58	Piney Woods	2,013	17,202,008	2,059	17,394,232	(46)	(192,224)	
59	Point O' Woods	4,334	20,247,086	4,199	19,506,534	135	740,552	

Southern States Utilities, Inc.

Plant Level Summary Comparison of Filed 1996 Projected Water Billing Determinants and
 Recomputed 1996 Billing Determinants Including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Plant Name	(2) Filed 1996 (Projected) Billing Determinants		(4) 1996 Billing Determinants Recomputed Including 1995 Actuals		(7) Filed Over/(Under) Recomputed Difference	
		Bills	Gallons	Bills	Gallons	Bills	Gallons
60	Pomona Park	2,080	9,012,934	2,062	9,126,748	18	(113,814)
61	Postmaster Village	1,919	15,320,593	1,981	15,224,077	(62)	96,516
62	Quail Ridge	211	2,284,980	399	2,886,438	(188)	(601,458)
63	River Grove	1,254	6,928,227	1,252	7,109,157	2	(180,930)
64	River Park	4,308	10,239,795	4,186	10,304,201	122	(64,406)
65	Rosemont / Rolling Green	1,549	18,802,072	1,469	17,967,036	80	835,036
66	Salt Springs	1,430	21,192,179	1,489	24,976,213	(59)	(3,784,034)
67	Samira Villas	24	1,090,218	24	1,054,506	0	35,712
68	Silver Lake Est / W. Shores	17,386	271,650,551	17,156	254,916,983	230	16,733,568
69	Silver Lake Oaks	344	1,604,760	438	1,709,796	(94)	(105,036)
70	Skycrest	1,378	6,493,837	1,424	6,887,439	(46)	(393,802)
71	St. John's H.	1,013	2,900,888	1,025	2,933,902	(12)	(33,014)
72	Stone Mountain	91	1,307,579	87	1,237,911	4	69,668
73	Sugar Mill	7,651	26,425,437	7,642	26,557,223	9	(131,786)
74	Sugar Mill Woods	31,461	420,191,855	30,690	379,364,777	771	40,827,078
75	Sunny Hills	5,248	30,736,559	5,208	30,206,478	40	530,081
76	Sunshine Parkway	158	25,905,895	253	31,511,259	(95)	(5,605,364)
77	Tropical Park	6,577	31,376,337	6,514	31,573,397	63	(197,060)
78	University Shores	46,689	441,765,510	44,392	412,957,497	2,297	28,808,013
79	Venetian Village	1,682	8,820,035	1,682	8,860,899	(0)	(40,864)
80	Welaka / Saratoga Harbour	1,666	5,214,442	1,650	5,204,675	16	9,767
81	Westmont	1,667	12,671,935	1,664	12,720,825	3	(48,690)
82	Windsong	1,262	7,870,041	1,190	7,980,411	72	(110,370)
83	Woodmere	14,268	193,987,728	14,268	188,836,980	0	5,150,748
84	Wootens	295	689,736	282	698,250	13	(8,514)
85	Zephyr Shores	5,805	17,308,136	5,824	16,129,054	(19)	1,179,082
86	Sub-total FPSC Uniform	715,053	6,864,172,362	708,122	6,610,255,509	6,931	253,916,853

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EXHIBIT (MAG-9)

Southern States Utilities, Inc.

Plant Level Summary Comparison of Filed 1996 Projected Water Billing Determinants and
 Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Plant Name	(2)		(4)		(6)		(7)	
		Filed 1996 (Projected) Billing Determinants		1996 Billing Determinants Recomputed including 1995 Actuals		Filed Over/(Under) Recomputed Difference			
		Bills	Gallons	Bills	Gallons	Bills	Gallons		
<u>FPSC Non-Uniform:</u>									
87	Deep Creek	38,179	234,586,892	37,508	222,397,961	671		12,188,931	
88	Enterprise	2,924	19,218,113	2,852	18,737,397	72		480,716	
89	Geneva Lake Est.	1,116	11,090,069	1,102	10,811,152	14		278,917	
90	Keystone Club Est.	1,944	9,462,162	1,998	10,132,365	(54)		(670,203)	
91	Lehigh	108,950	402,453,341	106,276	398,228,829	2,674		6,224,512	
92	Marco Island	73,711	2,239,368,221	73,840	2,129,350,731	(129)		110,017,490	
93	Palm Valley	2,520	21,301,560	2,520	21,324,240	0		(22,680)	
94	Remington Forest	1,044	7,867,584	986	8,053,637	58		(186,053)	
95	Sub-total FPSC Non-Uniform	<u>230,388</u>	<u>2,945,347,942</u>	<u>227,082</u>	<u>2,817,036,312</u>	<u>3,306</u>		<u>128,311,630</u>	
96	TOTAL FPSC	<u>945,441</u>	<u>9,809,520,304</u>	<u>935,204</u>	<u>9,427,291,821</u>	<u>10,237</u>		<u>382,228,483</u>	

Note: May not tie to other schedules due to rounding.

EXHIBIT _____ (MAB9)
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Southern States Utilities, Inc.
Plant Level Summary Comparison of Filed 1996 Projected Wastewater Billing Determinants and
Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection

Line No.	(1) Plant Name	(2) Filed 1996 (Projected) Billing Determinants		(4) 1996 Billing Determinants Recomputed Including 1995 Actuals		(6) Filed Over/(Under) Recomputed Difference		(7)
		Bills	Gallons	Bills	Gallons	Bills	Gallons	
FPSC Uniform:								
1	Amelia Island	17,465	221,193,427	17,882	215,727,384	(417)	5,466,043	
2	Apache Shores	1,170	1,813,216	1,174	1,904,617	(4)	(91,401)	
3	Apple Valley	2,007	9,878,367	2,030	10,205,010	(23)	(326,643)	
4	Beacon Hills	38,136	237,015,240	38,136	222,485,424	0	14,529,816	
5	Beecher's Point	195	1,932,049	194	3,044,806	1	(1,112,557)	
6	Burnt Store	7,697	30,618,584	7,823	36,286,174	(126)	(5,667,590)	
7	Chuluota	1,630	6,809,872	1,623	6,949,596	7	(139,724)	
8	Citrus Park	3,259	14,456,686	3,210	13,710,897	49	745,989	
9	Citrus Springs	8,299	28,342,759	8,316	28,657,851	(17)	(314,892)	
10	Deltona	56,630	270,194,554	56,547	278,420,716	83	(8,226,162)	
11	Fisherman's Haven	1,655	6,440,850	1,666	6,498,170	(11)	(57,320)	
12	Fl Ctr Commerce Park	434	19,672,522	467	20,000,174	(33)	(327,652)	
13	Fox Run	1,245	6,580,137	1,240	6,333,634	5	246,503	
14	Holiday Haven	1,100	3,090,609	1,185	3,800,327	(85)	(709,718)	
15	Jungle Den	1,410	2,697,989	1,435	2,888,732	(25)	(190,743)	
16	Leilani Heights	4,693	24,784,802	4,677	24,531,249	16	253,553	
17	Leisure Lakes	2,753	6,600,619	2,793	6,781,058	(40)	(180,439)	
18	Marco Shores	3,178	12,991,841	3,574	12,512,606	(396)	479,235	
19	Marion Oaks	16,454	59,247,357	16,457	58,659,671	(3)	587,686	
20	Meredith Manor	349	2,612,827	342	2,605,083	7	7,744	
21	Morningview	424	2,027,655	424	2,097,971	(0)	(70,316)	
22	Palm Port	1,278	4,956,757	1,226	4,686,955	52	269,802	
23	Palm Terrace	12,414	39,423,698	12,366	39,476,352	48	(52,654)	
24	Park Manor	354	3,075,187	375	3,392,447	(21)	(317,260)	
25	Point O' Woods	1,767	5,897,929	1,700	5,208,691	67	689,238	
26	Salt Springs	1,371	13,659,372	1,447	13,244,248	(76)	415,124	
27	Silver Lake Oaks	324	1,257,513	411	1,486,170	(87)	(228,657)	
28	South Forty	453	8,775,830	426	6,481,987	27	2,293,843	

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EXHIBIT (MAY9)

Southern States Utilities, Inc.

**Plant Level Summary Comparison of Filed 1996 Projected Wastewater Billing Determinants and
Recomputed 1996 Billing Determinants including Actual 1995 Billing Determinants in Growth Projection**

Line No.	(1) Plant Name	(2) Filed 1996 (Projected) Billing Determinants		(4) 1996 Billing Determinants Recomputed Including 1995 Actuals		(7) Filed Over/(Under) Recomputed Difference	
		Bills	Gallons	Bills	Gallons	Bills	Gallons
29	Sugar Mill	7,593	23,572,634	7,566	25,134,779	27	(1,562,145)
30	Sugar Mill Woods	30,578	145,421,539	29,949	144,083,522	629	1,338,017
31	Sunny Hills	2,150	7,706,224	2,150	7,897,610	0	(191,386)
32	Sunshine Parkway	124	21,639,431	167	28,531,816	(43)	(6,892,385)
33	University Shores	43,471	265,710,038	41,394	244,868,984	2,077	20,841,054
34	Venetian Village	1,056	4,387,940	1,036	4,458,853	20	(70,913)
35	Woodmere	14,157	103,230,286	14,268	116,997,600	(111)	(13,767,314)
36	Zephyr Shores	5,781	10,574,641	5,798	10,474,157	(17)	100,484
37	Sub-total FPSC Uniform	<u>293,054</u>	<u>1,628,290,980</u>	<u>291,474</u>	<u>1,620,524,721</u>	<u>1,580</u>	<u>7,766,259</u>
FPSC Non-Uniform:							
38	Deep Creek	39,103	222,710,266	38,454	203,620,388	649	19,089,878
39	Enterprise	1,629	9,943,029	1,585	9,897,892	44	45,137
40	Lehigh	86,113	285,280,167	84,545	290,165,659	1,568	(4,885,492)
41	Marco Island	23,074	538,902,819	23,442	498,874,024	(368)	40,028,595
42	Tropical Isles	3,405	N/A	3,055	N/A	350	N/A
43	Sub-total FPSC Non-Uniform	<u>153,324</u>	<u>1,056,836,081</u>	<u>151,081</u>	<u>1,002,557,963</u>	<u>2,243</u>	<u>54,278,118</u>
44	TOTAL FPSC	<u>446,378</u>	<u>2,685,127,061</u>	<u>442,555</u>	<u>2,623,082,684</u>	<u>3,823</u>	<u>62,044,377</u>

Note: May not tie to other schedules due to rounding.

Southern States Utilities, Inc.
 Projected 1996 Final Bills by Plant - Water
 All Classes

Preparer: Bendin
 Supporting Schedule for E-13, E-5

Line No.	(1) Plant Name	(2)-(6) Bills					(7) Adjusted 1/ 1995	(8)-(11) Unadjusted Historic Growth Rates				(12) Compound Growth		(13) Projected Bills		(14) Compound Growth		(15) Maximum Bills 4/ 1995 3/	(16)			
		Unadjusted						1992	1993	1994	1995	Rate 1991 - 1995	C7*(1+C12) 1996	Rate 2/ 1991 - 1995	C7*(1+C14) 1995 3/							
		1991	1992	1993	1994	1995										C3/C2)-1	C4/C3)-1			C5/C4)-1	C6/C5)-1	C7*(1+C12) 1996
		1991	1992	1993	1994	1995																
65	Rosemont / Rolling Green	1,288	1,351	1,404	1,450	1,438	1,429	5.05%	3.92%	3.28%	-0.83%	2.83%	1,469	2.83%	1,469	1,800						
66	Salt Springs	1,342	1,328	1,354	1,406	1,465	1,457	-1.19%	2.11%	3.84%	4.20%	2.22%	1,489	2.22%	1,469	1,920						
67	Samira Villas	24	24	24	24	24	24	0.00%	0.00%	0.00%	0.00%	0.00%	24	0.00%	24	156						
68	Silver Lake Est / W. Shores	14,554	15,286	15,752	16,266	16,686	16,584	5.03%	3.05%	3.26%	2.46%	3.45%	17,156	3.45%	17,156	19,776						
69	Silver Lake Oaks	312	340	317	358	438	402	8.97%	-6.76%	12.93%	22.35%	8.85%	438	8.85%	438	636						
70	Skycrast	1,376	1,420	1,288	1,397	1,433	1,410	3.20%	-9.30%	8.46%	2.58%	1.02%	1,424	1.02%	1,424	1,464						
71	St. John's H.	952	998	992	994	1,016	1,008	4.83%	-0.60%	0.20%	2.21%	1.64%	1,025	1.64%	1,025	1,416						
72	Stone Mountain	74	82	84	84	84	84	10.81%	2.44%	0.00%	0.00%	3.22%	87	3.22%	87	264						
73	Sugar Mill	7,208	7,347	7,503	7,506	7,583	7,545	1.96%	2.12%	0.04%	1.03%	1.28%	7,842	1.28%	7,842	7,932						
74	Sugar Mill Woods	21,674	23,567	25,467	27,343	28,841	28,575	8.73%	8.06%	7.37%	5.48%	7.40%	30,690	7.40%	30,690	99,024						
75	Sunny Hills	4,992	4,998	5,089	5,192	5,210	5,153	0.08%	1.86%	2.02%	0.35%	1.07%	5,208	1.07%	5,208	70,296						
76	Sunshine Parkway 6/	81	104	109	125	185	181	28.40%	4.81%	14.68%	48.00%	22.93%	223	40.00%	253	480						
77	Tropical Park	6,822	6,660	6,657	6,725	6,639	6,510	0.57%	-0.05%	1.01%	-1.27%	0.06%	6,514	0.06%	6,514	8,052						
78	University Shores	33,864	36,229	38,841	41,782	42,634	41,907	6.98%	7.21%	7.57%	2.04%	5.93%	44,392	5.93%	44,392	61,200						
79	Venetian Village	1,570	1,592	1,649	1,648	1,685	1,657	1.40%	3.58%	-0.06%	1.03%	1.48%	1,682	1.48%	1,682	2,676						
80	Welaka / Saratoga Harbour	1,576	1,584	1,595	1,653	1,658	1,629	0.51%	0.69%	3.64%	0.30%	1.28%	1,650	1.28%	1,650	2,988						
81	Westmont	1,486	1,562	1,582	1,604	1,645	1,617	6.55%	1.28%	1.39%	2.92%	2.92%	1,664	2.92%	1,664	2,004						
82	Windson	1,310	1,324	1,281	1,288	1,225	1,190	1.07%	-3.25%	1.33%	-5.62%	-1.68%	1,170	0.00%	1,190	1,272						
83	Woodmere	12,900	13,488	13,786	14,182	14,700	14,583	4.54%	2.22%	2.73%	3.80%	3.32%	15,067	3.32%	14,268	14,268						
84	Wootens	206	244	253	256	265	265	18.45%	3.69%	1.19%	3.52%	6.50%	282	6.50%	282	674						
85	Zephyr Shores	6,167	6,217	5,732	5,839	5,886	5,824	0.81%	-7.80%	1.87%	0.46%	-1.24%	5,752	0.00%	5,824	7,784						
86	Sub-total FPSC Uniform	617,927	640,593	652,135	683,678	699,161	688,899	3.67%	1.80%	4.84%	2.12%	3.10%	713,050	2.79%	708,122	1,382,136						
FPSC Non-Uniform:																						
87	Deep Creek	32,043	33,754	34,659	35,847	36,719	36,254	5.34%	2.68%	3.43%	2.43%	3.46%	37,508	3.46%	37,508	86,052						
88	Enterprise	2,251	2,386	2,511	2,652	2,752	2,712	6.44%	4.80%	5.62%	3.77%	5.15%	2,852	5.15%	2,852	3,348						
89	Geneva Lake Est.	969	1,011	973	1,065	1,085	1,071	4.33%	-3.76%	9.46%	1.88%	2.87%	1,102	2.87%	1,102	1,668						
90	Keystone Club Est.	1,384	1,598	1,804	1,862	1,891	1,841	24.49%	6.24%	3.22%	1.56%	8.51%	1,998	8.51%	1,998	3,000						
91	Lehigh	96,181	97,956	99,902	104,824	105,593	103,826	1.74%	2.09%	4.73%	0.92%	2.36%	106,276	2.36%	106,276	N/A						
92	Marco Island 6/	89,160	66,541	68,488	70,448	72,529	71,752	-3.79%	2.93%	2.86%	2.95%	2.91%	73,840	2.91%	73,840	N/A						
93	Palm Valley	2,441	2,552	2,428	2,520	2,576	2,548	4.55%	-4.86%	3.79%	2.30%	1.37%	2,583	1.37%	2,520	2,520						
94	Remington Forest 5/	285	400	619	797	898	881	40.35%	64.75%	26.76%	12.87%	33.23%	1,174	11.96%	986	1,044						
95	Sub-total FPSC Non-Uniform	204,694	206,208	211,384	219,816	224,036	220,865	0.74%	2.51%	3.99%	1.92%	2.28%	227,333	2.81%	227,082	97,632						
SUB-TOTAL FPSC		822,621	846,801	863,519	903,493	922,196	909,764	2.94%	1.97%	4.63%	2.07%	2.90%	940,383	2.79%	936,204	1,479,768						
Non-FPSC Jurisdiction:																						
96	Gibsonia Est.	1,928	2,000	1,988	2,060	2,034	1,952	3.73%	-0.60%	3.62%	-1.26%	1.35%	1,978	1.35%	1,978	2,616						
97	Hershel Heights	3,845	3,816	3,810	3,860	3,860	3,817	-0.75%	-0.16%	1.31%	0.00%	0.10%	3,821	0.10%	3,821	4,080						
98	Lake Gibson Est.	9,368	9,558	9,488	9,588	9,738	9,352	1.83%	-0.96%	1.27%	1.58%	0.92%	9,438	0.92%	9,438	10,104						
99	Orange Hill / Sugar Creek	2,762	2,766	2,784	2,810	2,848	2,808	0.14%	0.65%	0.93%	1.35%	0.77%	2,828	0.77%	2,828	3,276						
100	Seaboard	30,748	31,015	31,152	31,339	31,655	31,099	0.87%	0.44%	0.80%	1.01%	0.73%	31,328	0.73%	31,328	31,812						
101	Spring Hill	271,533	283,610	288,124	297,543	299,760	296,420	4.45%	1.59%	3.27%	0.75%	2.50%	303,831	2.50%	303,831	426,864						
102	Valrico Hills	4,188	4,295	4,266	4,315	4,310	4,251	2.55%	-0.68%	1.15%	-0.12%	0.72%	4,282	0.72%	4,282	4,280						
103	Sub-total Non-FPSC	324,388	337,060	341,690	361,613	354,203	349,697	3.91%	1.34%	2.90%	0.77%	2.22%	357,604	2.23%	357,482	483,012						
104	TOTAL ALL PLANTS	1,147,009	1,183,861	1,205,109	1,255,006	1,276,399	1,259,481	3.21%	1.79%	4.14%	1.70%	2.71%	1,297,887	2.64%	1,292,686	1,962,780						

1/ The adjusted 1995 bills are the number of bills using SSU's new way of processing the billing analysis. The billing analysis no longer picks up bills with 0 charges. This presents us with a more representative bill count.

This adjusted bill count is the number SSU is basing the projections off of.

2/ Recalculated compound growth rates for the outlier plants using the absolute growth in bills from 1994 to 1995 to prospectively calculate the compound growth rate. Please refer to page 3 for calculations. In addition, allowed for no negative growth.

3/ The adjusted projected 1996 bills were computed using the adjusted compound growth rate. The bordered cells represent projections that have been capped at maximum bills.

4/ The maximum bills were computed by taking the lot count of the service territory and multiplying it by 12 to proxy the maximum number of bills to expect. Please refer to page 4 for details.

5/ These plants were determined to be outliers for their adjusted compound growth rates for 1991-1995. These plants have experienced high growth because they were either startups or new acquisitions. Adjusted compound plant growth rates have been computed for these systems. Please refer to footnote 1/ for more information.

6/ Fountains, Palisades Country Club, and Ousel Ridge were startups in 1991. This produced an abnormally large growth rate. Therefore, we computed the compound growth rate on 1992 - 1995 data. In addition, Marco Island's 1991 data appears to be slightly out of line. Therefore, the growth rate was computed on 1992-1995 data.

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 EXHIBIT
 (SM-4)

Southern States Utilities, Inc.

Projected 1996 Final Bills by Plant - Water

Outlier Growth Rate Recomputation Using Absolute Bill Increases From 1994 to 1995

Line No.	(1) Plant Name 1/	(2) 1994	(3) 1995	(4) Increase	(5) Projected Bills (prev.yr+C4) 1996	(6) Number of Bills for Growth Rate Calculation (C2 C3 C5) 1994	(7) 1995	(8) 1996	(9) Growth Rate (C8/C7)-1 1996	(10) Compound Growth Rate	
FPSC Uniform:											
1	Burnt Store	4,898	6,391	1,493	7,884	4,898	6,391	7,884	23.36%	26.87%	
2	Fountains	354	504	150	654	354	504	654	29.76%	35.92%	
3	Grand Terrace 2/	1,347	1,341	-6	1,335	1,347	1,341	1,335	-0.45%	0.00%	
4	Lake Ajay Estates	1,039	1,057	18	1,075	1,039	1,057	1,075	1.70%	1.72%	
5	Palisades Country Club	437	737	300	1,037	437	737	1,037	40.71%	54.05%	
6	Pine Ridge	8,184	9,257	1,073	10,330	8,184	9,257	10,330	11.59%	12.35%	
7	Quail Ridge	187	286	99	385	187	286	385	34.62%	43.49%	
8	Sunshine Parkway	125	185	60	245	125	185	245	32.43%	40.00%	
9	Sub-Total FPSC Uniform:	16,571	19,758	3,187	22,945	16,571	19,758	22,945	16.13%	17.67%	
FPSC Non-Uniform:											
10	Remington Forest	797	898	101	999	797	898	999	11.25%	11.96%	
11	Sub-total FPSC Non-Uniform	797	898	101	999	797	898	999	11.25%	11.96%	
12	Total FPSC:	17,368	20,656	3,288	23,944	0	17,368	20,656	23,944	15.92%	17.41%

1/ These Plants were chosen to be outliers by taking the compound growth rate from 1991 - 1995 from the 1996 bill projection schedule and running those rates through a trimming methodology. The methodology chosen takes the 75th percentile of the growth rates and multiplies that by 2.5 times the 75th-25th percentile. Burnt Store had a 30.04% rate, Fountains had a 122.1% rate, Grand Terrace had a 13.89% rate, Lake Ajay Estates had a 25.95% rate, Palisades Country Club had a 86.29% rate, Pine Ridge had a 17.85% rate, Quail Ridge had a 22.39% rate, Sunshine Parkway had a 22.93% rate, and Remington Forest had a 33.23% rate.

2/ No allowance for negative growth. This plant has reached maximum bills.

EXHIBIT
 PAGE 10 OF 35
 W. W. Isaacs

Southern States Utilities, Inc.
 Projected 1995 Interim and 1996 Final Bills by Plant - Water
 Maximum Bills Calculation by Plant
 Using Lot Counts Obtained From Schedule F5 - Used and Useful Schedule

Line No.	(1) Plant Name	(2) Lots	(3) Maximum Bills Per Lot 1/ C2*12
FPSC Uniform:			
1	Amelia Island	2,467	29,604
2	Apache Shores	293	3,516
3	Apple Valley	1,591	19,092
4	Bay Lake Estates	100	1,200
5	Beacon Hills	3,178	38,136
6	Beecher's Point	85	1,020
7	Burnt Store	4,347	52,164
8	Carlton Village	343	4,116
9	Chuluota	1,055	12,660
10	Citrus Park 2/	N/A	N/A
11	Citrus Springs	11,667	140,004
12	Crystal River H.	91	1,092
13	Daelwyler Shores	138	1,656
14	Deltona	34,940	419,280
15	Doi Ray Manor	77	924
16	Druid Hills	335	4,020
17	East Lake Harris Est.	214	2,568
18	Fern Park	208	2,496
19	Fern Terrace	126	1,512
20	Fisherman's Haven	144	1,728
21	Fountains	84	1,008
22	Fox Run	109	1,308
23	Friendly Center	46	552
24	Golden Terrace	120	1,440
25	Gospel Island Est.	25	300
26	Grand Terrace	111	1,332
27	Harmony Homes	65	780
28	Hermits Cove	350	4,200
29	Hobby Hills	125	1,500
30	Holiday Haven	166	1,992
31	Holiday Heights	53	636
32	Imperial Mobil Terr.	241	2,892
33	Intercession City	546	6,552
34	Interlachen Lake Est. / Park Manor	355	4,260
35	Jungle Den	135	1,620
36	Keystone Heights	1,673	20,076
37	Kingswood	68	816
38	Lake Ajay Estates	100	1,200
39	Lake Brantley	73	876
40	Lake Conway Park	89	1,068
41	Lake Harriet Est.	302	3,624
42	Lakeview Villas	23	276
43	Leliani Heights	413	4,956
44	Leisure Lakes	385	4,620
45	Marco Shores	600	7,200
46	Marion Oaks	12,262	147,144
47	Meredith Manor	887	10,644
48	Morningview	42	504
49	Oak Forest	287	3,444
50	Oakwood	209	2,508
51	Palisades Ctry Club	141	1,692
52	Palm Port	137	1,644
53	Palm Terrace	1,213	14,556
54	Palms Mobile Home Pk	87	1,044
55	Picciola Island	213	2,556
56	Pine Ridge	3,828	45,936
57	Pine Ridge Est	218	2,616
58	Piney Woods	215	2,580
59	Point O' Woods	415	4,980
60	Pomona Park	535	6,420
61	Postmaster Village	345	4,140
62	Quail Ridge	114	1,368
63	River Grove	119	1,428
64	River Park	754	9,048
65	Rosemont / Rolling Green	150	1,800
66	Salt Springs	160	1,920

Southern States Utilities, Inc.
 Projected 1995 Interim and 1996 Final Bills by Plant - Water
 Maximum Bills Calculation by Plant
 Using Lot Counts Obtained From Schedule F5 - Used and Useful Schedule

Line No.	(1) Plant Name	(2) Lots	(3) Maximum Bills Per Lot 1/ C2*12
67	Samira Villas	13	156
68	Silver Lake Est / Western Shores	1,648	19,776
69	Silver Lake Oaks	53	636
70	Skycrest	122	1,464
71	St. John's H.	118	1,416
72	Stone Mountain	22	264
73	Sugar Mill	661	7,932
74	Sugar Mill Woods	8,252	99,024
75	Sunny Hills	5,858	70,296
76	Sunshine Parkway	40	480
77	Tropical Park	671	8,052
78	University Shores	5,100	61,200
79	Venetian Village	223	2,676
80	Welaka / Saratoga Harbour	249	2,988
81	Westmont	167	2,004
82	Windsong	106	1,272
83	Woodmere	1,189	14,268
84	Wootens	52	624
85	Zephyr Shores	647	7,764
86	Sub-total FPSC Uniform	<u>115,178</u>	<u>1,382,136</u>
FPSC Non-Uniform:			
87	Deep Creek	7,171	86,052
88	Enterprise	279	3,348
89	Geneva Lake Est.	139	1,668
90	Keystone Club Est.	250	3,000
91	Lehigh 2/	8,689	N/A
92	Marco Island 2/	14,014	N/A
93	Palm Valley	210	2,520
94	Remington Forest	87	1,044
95	Sub-total FPSC Non-Uniform	<u>30,839</u>	<u>97,632</u>
SUB-TOTAL FPSC		<u>146,017</u>	<u>1,479,768</u>
Non-FPSC Jurisdiction:			
96	Gibsonia Est.	218	2,616
97	Hershel Heights	340	4,080
98	Lake Gibson Est.	842	10,104
99	Orange Hill / Sugar Creek	273	3,276
100	Seaboard	2,651	31,812
101	Spring Hill	35,572	426,864
102	Valrico Hills	355	4,260
103	Sub-total Non-FPSC	<u>40,251</u>	<u>483,012</u>
104	TOTAL ALL PLANTS	<u>186,268</u>	<u>1,962,780</u>

1/ The maximum number of bills is 12 (number of bills per year) times the number of lots.

2/ Citrus Park, Lehigh and Marco Island maximum bills have been deemed not applicable because of the high proportion of multi-family residences.

Southern States Utilities, Inc.
 Projected 1996 Final Consumption by Plant - Water
 All Classes

Preparer: Bencini
 Supporting Schedule for E-13, E-5

Plant Name	Gallons					Average (1991-1995)	Adjusted 1996 Gallons			
	Historical						Compound Adjusted Growth Rate Bills 1/ (1991-1995)	Projected 1996 Gallons C8'C7	Growth Rate over 1995 (C9-C6)/C6	
	1991	1992	1993	1994	1995					
FPSC Uniform:										
1	Amelia Island	264,056,749	306,514,750	319,189,709	326,887,107	343,863,468	312,102,357	8.10%	337,382,648	-1.88%
2	Apache Shores	3,147,665	2,958,825	3,011,842	3,450,738	4,085,683	3,330,951	0.00%	3,330,951	-18.47%
3	Apple Valley	121,642,389	135,183,090	128,577,073	122,074,074	138,244,639	129,144,253	1.43%	130,991,016	-5.25%
4	Bay Lake Estates	6,743,450	7,766,020	7,394,850	6,380,090	6,014,450	6,859,772	1.94%	6,992,852	16.27%
5	Beacon Hills 3/	420,572,240	477,343,749	529,296,822	483,243,625	508,738,731	483,839,033	5.56%	482,992,440	-5.06%
6	Beecher's Point	4,282,560	5,044,540	4,567,779	6,372,870	7,052,210	5,463,992	4.64%	5,717,521	-18.93%
7	Burnt Store	44,167,670	46,174,089	47,938,077	47,304,106	52,811,283	47,679,045	28.87%	60,480,404	14.54%
8	Carlton Village	8,556,380	10,111,130	11,282,120	11,187,100	12,472,068	10,721,760	9.04%	11,691,007	-6.26%
9	Chuluota	50,048,546	56,999,364	62,250,458	61,830,805	64,061,332	59,038,101	1.78%	60,088,979	-6.20%
10	Citrus Park	24,629,870	25,048,687	26,083,447	25,786,711	26,696,637	25,649,070	0.68%	25,823,484	-3.27%
11	Citrus Springs	123,413,068	141,228,006	162,037,999	145,139,870	149,399,816	144,243,752	3.29%	148,989,371	-0.27%
12	Crystal River H.	4,514,050	5,226,070	6,162,950	6,023,990	6,304,500	5,646,312	3.20%	5,826,994	-7.57%
13	Daetwyler Shores	14,311,202	16,958,524	16,552,678	15,803,222	16,118,697	15,948,865	0.00%	15,948,865	-1.05%
14	Dellona	2,655,963,799	2,832,942,892	2,966,616,534	2,621,442,428	2,736,707,886	2,762,734,708	1.97%	2,817,180,582	2.94%
15	Dol Ray Manor	11,000,124	13,713,410	13,555,124	13,395,172	14,401,204	13,213,007	0.53%	13,283,036	-7.76%
16	Druid Hills	40,110,570	43,420,710	41,765,551	38,571,842	43,735,610	41,520,857	0.00%	41,520,857	-5.06%
17	East Lake Harris Est.	5,227,820	5,546,739	5,653,850	5,531,314	5,833,780	5,558,701	1.03%	5,615,956	-3.73%
18	Fern Park	14,972,700	17,852,430	17,433,280	16,917,582	17,783,909	16,991,980	0.00%	16,991,980	-4.45%
19	Fern Terrace	11,150,250	11,995,400	11,657,115	12,720,817	13,239,291	12,152,575	0.35%	12,195,109	-7.89%
20	Fisherman's Haven	9,304,470	9,665,629	9,195,621	9,428,216	9,915,483	9,301,884	1.53%	9,444,203	5.93%
21	Fountains 2/	-	453,870	1,323,770	2,697,160	3,605,080	2,019,970	35.92%	2,745,543	-23.84%
22	Fox Run	9,726,560	10,693,842	11,243,512	10,437,456	10,308,380	10,481,950	3.05%	10,801,649	4.79%
23	Friendly Center	1,417,610	1,536,750	1,599,830	1,390,680	1,764,700	1,541,914	1.42%	1,563,809	-11.38%
24	Golden Terrace	4,293,500	4,711,160	4,801,449	4,674,600	4,470,020	4,590,146	1.02%	4,636,865	3.73%
25	Gospel Island Est.	573,460	903,800	864,720	851,590	738,410	746,396	0.00%	746,396	1.08%
26	Grand Terrace 3/	4,523,920	7,937,030	11,866,410	11,995,010	12,731,120	9,810,698	0.00%	9,810,698	-22.94%
27	Harmony Homes	8,065,200	7,991,550	7,758,412	6,591,166	7,436,658	7,568,597	0.00%	7,568,597	1.77%
28	Hermits Cove	6,087,220	6,062,400	5,733,265	6,317,476	6,385,910	6,117,254	0.00%	6,117,254	-4.21%
29	Hobby Hills	5,497,313	5,292,607	5,806,316	6,547,531	6,696,540	5,968,061	0.00%	5,968,061	-10.88%
30	Holiday Haven	4,035,009	4,209,100	4,260,990	4,527,697	5,210,563	4,448,672	1.02%	4,494,048	-13.75%
31	Holiday Heights 3/	6,020,900	6,365,610	5,264,090	5,474,720	6,368,350	5,898,734	0.43%	5,926,884	-6.93%
32	Imperial Mobil Terr. 3/	15,882,990	15,121,230	15,751,806	13,408,360	13,648,868	14,762,651	0.00%	14,702,928	7.72%
33	Intercession City	13,229,181	14,314,189	14,403,777	15,795,903	17,579,353	15,064,481	0.44%	15,130,765	-13.93%
34	Interlachen Lake Est. / P	11,107,881	12,414,415	12,267,010	12,515,418	13,949,686	12,450,882	1.17%	12,596,557	-9.70%
35	Jungle Den	2,952,260	3,044,962	2,597,377	2,630,149	2,728,760	2,790,702	0.02%	2,791,260	2.29%
36	Keystone Heights	100,236,193	108,170,790	113,998,498	103,618,115	109,757,657	107,156,251	0.45%	107,638,454	-1.93%
37	Kingswood	3,417,020	3,530,830	3,544,790	3,635,429	3,652,059	3,556,026	0.46%	3,572,384	-2.18%
38	Lake Ajay Estates	4,163,050	4,638,190	11,821,022	13,774,807	14,438,580	9,767,130	1.72%	9,935,125	-31.19%
39	Lake Brantley	7,056,290	8,117,270	6,773,090	6,117,610	7,046,560	7,022,164	0.25%	7,029,719	-0.10%
40	Lake Conway Park	8,374,470	9,324,709	8,815,615	7,644,995	8,128,530	8,457,664	0.15%	8,470,350	4.21%
41	Lake Harriet Est.	29,441,861	27,736,043	25,265,030	25,208,831	26,946,483	26,919,250	0.00%	26,919,250	-0.10%
42	Lakeview Villas	367,910	535,650	716,489	795,840	524,180	588,010	0.00%	588,010	12.18%
43	Leilani Heights	46,790,937	46,227,914	43,546,333	43,012,488	45,230,504	44,961,635	0.20%	45,051,558	-0.40%
44	Leisure Lakes	8,538,493	8,648,476	7,317,723	7,289,947	7,222,919	7,803,512	0.24%	7,822,240	8.30%

EXHIBIT
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Southern States Utilities, Inc.
 Projected 1996 Final Consumption by Plant - Water
 All Classes

Preparer: Bencini
 Supporting Schedule for E-13, E-5

Line No.	Plant Name	Gallons					Average (1991-1995)	Adjusted 1996 Gallons		
		Historical						Compound Adjusted Growth Rate Bills 1/ (1991-1995)	Projected 1996 Gallons C8-C7	Growth Rate over 1995 (C9-C6)/C6
		1991	1992	1993	1994	1995				
45	Marco Shores	36,838,996	30,600,760	24,340,661	24,039,880	23,711,411	27,906,342	4.63%	29,198,406	23.14%
46	Marion Oaks	131,409,215	143,205,248	165,746,329	169,967,298	186,746,287	159,414,875	4.93%	167,274,028	-10.43%
47	Meredith Manor	71,736,776	73,785,468	78,337,221	72,587,146	78,164,147	74,922,152	0.00%	74,922,152	-4.15%
48	Morningview	3,520,620	3,491,580	3,429,350	3,946,035	4,340,860	3,745,689	1.13%	3,788,015	-12.74%
49	Oak Forest	12,803,513	14,456,300	12,324,132	12,024,279	13,409,678	13,003,580	1.64%	13,216,839	-1.44%
50	Oakwood 3/	9,557,117	9,699,209	9,354,382	10,144,167	10,954,707	9,941,916	1.81%	10,082,160	-7.97%
51	Palisades Ctry Club 2/	-	3,619,270	9,016,160	11,910,150	23,565,200	12,027,695	54.05%	18,528,664	-21.37%
52	Palm Port	4,158,890	4,834,134	5,334,833	5,097,894	5,185,662	4,922,283	2.61%	5,050,755	-2.60%
53	Palm Terrace	68,975,704	73,591,177	70,056,258	63,697,734	64,507,509	68,165,676	0.32%	68,383,806	6.01%
54	Palms Mobile Home Pk	2,107,010	1,828,170	1,573,400	1,615,690	1,467,320	1,718,318	0.03%	1,718,833	17.14%
55	Picciola Island	11,888,170	11,971,780	11,545,090	10,965,372	11,213,720	11,516,828	0.83%	11,612,416	3.56%
56	Pine Ridge	63,152,195	79,167,912	101,911,989	109,749,883	132,570,198	97,310,391	12.35%	109,328,224	-17.53%
57	Pine Ridge Est 3/	13,096,370	13,645,668	18,200,710	20,039,011	23,609,491	17,318,250	8.38%	16,198,272	-31.39%
58	Piney Woods	16,701,760	17,378,660	17,112,612	17,204,003	18,055,409	17,290,489	0.60%	17,394,232	-3.66%
59	Point O' Woods	17,141,028	19,169,550	21,844,306	19,036,383	18,824,360	19,203,125	1.58%	19,506,534	3.62%
60	Pomona Park	7,260,561	7,303,361	9,285,796	7,303,361	10,876,944	8,981,252	1.62%	9,126,748	-10.34%
61	Postmaster Village	14,638,100	15,368,060	15,416,090	14,297,321	15,047,530	14,953,420	1.81%	15,224,077	1.17%
62	Quail Ridge 2/	-	2,353,380	1,596,080	1,768,680	2,328,240	2,011,595	43.49%	2,886,438	23.98%
63	River Grove	5,564,991	6,944,077	7,413,291	7,790,550	7,832,875	7,109,157	0.00%	7,109,157	-9.24%
64	River Park	9,689,077	9,223,950	10,347,992	10,883,154	11,023,774	10,233,589	0.69%	10,304,201	-6.53%
65	Rosemont / Rolling Gree	15,707,670	16,944,460	18,790,600	17,984,709	17,935,370	17,472,562	2.83%	17,967,036	0.18%
66	Salt Springs	5,653,870	21,593,740	22,915,018	32,005,749	40,000,540	24,433,783	2.22%	24,976,213	-37.56%
67	Samira Villas	1,151,220	1,176,570	1,111,560	921,520	911,660	1,054,506	0.00%	1,054,506	15.67%
68	Silver Lake Est / W. Shor	260,970,263	263,915,126	273,734,953	210,268,338	223,189,535	246,415,643	3.45%	254,916,983	14.22%
69	Silver Lake Oaks	1,189,580	1,540,890	1,349,070	1,797,250	1,997,120	1,570,782	8.85%	1,709,796	-14.39%
70	Skycrest	5,330,050	6,681,211	6,774,514	6,925,847	8,377,860	6,817,896	1.02%	6,887,439	-17.79%
71	St. John's H.	3,156,240	2,662,920	2,649,300	2,805,770	3,158,580	2,886,562	1.64%	2,933,802	-7.11%
72	Stone Mountain	1,269,150	1,275,240	1,088,020	1,173,690	1,190,370	1,199,294	3.22%	1,237,911	3.99%
73	Sugar Mill	25,102,853	25,717,615	26,533,305	25,510,194	28,243,968	26,221,587	1.28%	26,557,223	-5.97%
74	Sugar Mill Woods	336,802,604	391,838,329	385,242,965	325,769,936	326,476,413	353,226,049	7.40%	379,364,777	16.20%
75	Sunny Hills	30,075,392	29,727,398	31,643,689	28,317,131	29,669,840	29,886,690	1.07%	30,208,478	1.81%
76	Sunshine Parkway	13,023,880	17,855,860	25,938,959	24,436,401	31,287,110	22,508,042	40.00%	31,511,259	0.72%
77	Tropical Park	30,801,748	30,281,145	31,135,842	32,016,184	33,537,399	31,554,464	0.06%	31,573,397	-5.86%
78	University Shores 4/	335,849,580	366,359,018	423,270,479	410,754,298	412,966,557	389,839,986	5.93%	412,957,487	0.00%
79	Venetian Village	8,333,404	8,527,966	8,738,779	8,557,382	9,500,820	8,731,670	1.48%	8,860,899	-6.74%
80	Welaka / Saratoga Harbo	4,642,938	5,265,522	4,895,271	5,402,272	5,488,480	5,138,897	1.28%	5,204,675	-5.17%
81	Westmont	11,382,900	12,309,320	11,870,490	12,178,260	14,057,636	12,359,721	2.92%	12,720,625	-9.51%
82	Windsong	7,559,440	7,723,289	8,124,445	8,072,990	8,421,890	7,980,411	0.00%	7,980,411	-5.24%
83	Woodmere 3/	180,564,507	196,169,866	201,461,563	183,004,449	203,843,142	193,008,705	3.32%	188,836,980	-7.36%
84	Wootens	413,480	527,090	699,069	747,320	891,210	655,634	6.50%	698,250	-21.65%
85	Zephyr Shores	21,714,145	21,189,759	15,039,018	11,289,621	11,412,727	16,129,054	0.00%	16,129,054	41.33%
86	Sub-total FPSC Uniform	5,940,529,807	6,460,596,489	6,812,755,754	6,243,823,342	6,588,346,748	6,412,422,283	3.09%	6,610,255,609	0.33%

EXHIBIT
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Southern States Utilities, Inc.
 Projected 1996 Final Consumption by Plant - Water
 All Classes

Preparer: Bencini
 Supporting Schedule for E-13, E-5

Line No.	Plant Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) - (10)		
		Gallons						Adjusted 1996 Gallons			
		Historical					Average	Compound	Projected	Growth Rate	
		1991	1992	1993	1994	1995	(1991-1995)	Adjusted Growth Rate	1996	over	
								Bills 1/	Gallons	1995	
								(1991-1995)	C8*C7	(C9-C6)/C6	
FPSC Non-Uniform:											
87	Deep Creek	211,400,559	221,029,355	218,807,161	219,496,620	204,067,969	214,960,333	3.46%	222,397,961	8.98%	
88	Enterprise	14,962,985	16,495,768	18,567,734	18,882,905	20,189,022	17,819,683	5.15%	18,737,397	-7.19%	
89	Geneva Lake Est.	11,533,060	9,010,978	10,125,576	10,982,289	10,895,741	10,509,529	2.87%	10,811,152	-0.78%	
90	Keystone Club Est.	6,275,950	8,152,045	9,672,349	11,492,655	11,095,626	9,337,725	8.51%	10,132,365	-8.68%	
91	Lehigh	370,988,098	376,069,596	375,986,838	399,084,229	413,338,357	387,093,424	2.36%	396,228,829	-4.14%	
92	Marco Island 4/	2,077,140,704	2,145,286,784	2,126,283,910	2,112,629,013	1,884,353,551	2,069,138,792	2.91%	2,129,350,731	13.00%	
93	Palm Valley 3/	16,843,759	18,337,760	24,910,455	23,624,400	24,084,099	21,560,095	1.37%	21,324,240	-11.46%	
94	Remington Forest	375,460	4,809,031	8,716,109	9,309,950	12,756,030	7,193,316	11.96%	8,053,637	-36.86%	
95	Sub-total FPSC Non-Uniform	2,709,520,575	2,799,191,317	2,793,070,132	2,805,502,061	2,580,780,395	2,737,612,897	2.90%	2,817,036,312	9.15%	
96	SUB-TOTAL FPSC	8,650,050,382	9,259,787,806	9,605,825,886	9,049,325,403	9,169,127,143	9,150,035,180	3.03%	9,427,291,821	2.82%	
Non-FPSC Jurisdiction:											
97	Gibsonia Est.	13,730,440	13,442,230	13,989,770	13,583,760	13,073,110	13,563,862	1.35%	13,746,974	5.15%	
98	Hershel Heights	30,321,647	33,841,613	32,037,899	29,304,877	29,409,481	30,983,103	0.10%	31,014,086	5.46%	
99	Lake Gibson Est.	65,478,344	71,549,195	70,690,767	72,771,801	68,798,724	69,857,766	0.92%	70,500,457	2.47%	
100	Orange Hill / Sugar Cree	16,694,156	18,018,738	18,882,320	18,133,619	18,423,036	18,030,374	0.77%	18,169,208	-1.38%	
101	Seaboard	263,719,766	262,328,553	259,135,059	246,351,473	230,403,438	252,387,658	0.73%	254,230,088	10.34%	
102	Spring Hill	2,795,838,545	3,283,399,032	3,487,623,478	2,822,340,603	2,956,789,951	3,069,198,322	2.50%	3,145,928,280	6.40%	
103	Vatrico Hills 3/	35,177,543	39,002,020	41,943,360	38,464,200	39,762,577	38,869,940	0.72%	38,953,440	-2.03%	
104	Sub-total Non-FPSC	3,220,960,441	3,721,581,381	3,924,302,653	3,240,950,333	3,356,660,317	3,492,891,025	2.28%	3,572,542,533	6.43%	
105	TOTAL ALL PLANTS	11,871,010,823	12,981,369,187	13,530,128,539	12,290,275,736	12,525,787,460	12,642,926,205	2.82%	12,999,834,354	3.78%	

1/ Uses the bill growth projections to compute the growth in gallons. Please refer to the bill projection schedule to see the calculation of those growth rates.

2/ Fountains, Palisades Country Club, and Quail Ridge were start ups in 1991. This produces an abnormally low consumption, therefore their 1991 consumption has been zeroed out and the average taken for 1992 - 1995.

3/ These plants gallonage growth rates are capped because the growth in bills has been capped. To compute the maximum growth rate SSU took the 1991 - 1995 average usage divided by the 1995 bills to get a per bill usage and multiplied that by the 1996 adjusted projected bills to get a "maximum" gallonage amount.

Please refer to page 8 for details.

4/ Marco Island and University Shores had gallonage in their fire protection. Since it was not charged, it has been removed.

Marco Island has a raw water agreement with our Marco Shores plant. This gallonage was pulled out to be treated separately.

Southern States Utilities, Inc.
Calculation of 1996 Final Max. Cons. For Bill-Capped Plants - Water
All Classes

Preparer: Bencini
 Supporting Schedule for E-13, E-5

(1)	(2)	(3)	(4)	Projected	
				(5)	(6)
Plant Name 1/	Bills 1,995	Avg. Gallons 1991 - 1995 2/	Avg. Use Per Bill (3) / (2)	Bills	Maximum Gallon
				1996 1/	(4) * (5) 1996
FPSC Uniform:					
(1) Beacon Hills	38,203	483,839,033	12,665	38,136	482,992,440
(2) Grand Terrace	1,332	9,810,698	7,365	1,332	9,810,180
(3) Holiday Heights	633	5,898,734	9,319	636	5,926,884
(4) Imperial Mobil Terr.	2,904	14,762,651	5,084	2,892	14,702,928
(6) Oakwood	2,473	9,941,916	4,020	2,508	10,082,160
(7) Pine Ridge Est	2,797	17,318,250	6,192	2,616	16,198,272
(8) Woodmere	14,583	193,008,705	13,235	14,268	188,836,980
(9) Sub-total FPSC Uniform	<u>62,925</u>	<u>734,579,987</u>	<u>11,674</u>	<u>62,388</u>	<u>728,549,844</u>
FPSC Non-Uniform:					
(10) Palm Valley	2,548	21,560,095	8,462	2,520	21,324,240
(11) Sub-total FPSC Non-Uniform	<u>2,548</u>	<u>21,560,095</u>	<u>8,462</u>	<u>2,520</u>	<u>21,324,240</u>
(12) SUB-TOTAL FPSC	<u>65,473</u>	<u>756,140,082</u>	<u>11,549</u>	<u>64,908</u>	<u>749,622,492</u>
Non-FPSC Jurisdiction:					
(13) Valrico Hills	4,251	38,869,940	9,144	4,260	38,953,440
(14) Sub-total Non-FPSC	<u>4,251</u>	<u>38,869,940</u>	<u>9,144</u>	<u>4,260</u>	<u>38,953,440</u>
(15) TOTAL ALL PLANTS	<u>69,724</u>	<u>795,010,022</u>	<u>11,402</u>	<u>69,168</u>	<u>788,575,932</u>

1/ These variables come from the projection of 1996 final bills schedule. If the 1996 projection is capped, then consumption should also be capped.

2/ This variable comes from the projection of 1996 final consumption schedule.

Southern States Utilities, Inc.
 Projected 1996 Final Bills by Plant - Sewer
 Residential, Multi-Family, and Commercial 1/

Prepared: Bancini
 Supporting Schedule for E-13, E-5

Line No.	Plant Name	(1)-(5) Bills					(7)-(10) Unadjusted Historic Growth Rates				(11)-(12) Unadjusted 1996 Bills		(13)-(14) Adjusted 1996 Bills		(15) Maximum Bills 4/
		1991	1992	1993	1994	1995	(C3/C2)-1	(C4/C3)-1	(C5/C4)-1	(C6/C5)-1	Compound Growth Rate	Projected Bills C6 * (1+C11)	Compound Growth Rate 2/	Projected Bills C6 * (1+C13)	
							1992	1993	1994	1995	1991-1995	1996	1991-1995	1996 3/	
											Rate		Rate 2/		
FPSC Uniform:															
1	Amelia Island 6/	12,055	13,468	14,411	15,338	16,659	11.73%	6.99%	6.43%	8.61%	8.42%	18,062	7.34%	17,882	29,604
2	Apache Shores	1,340	1,288	1,239	1,170	1,174	-5.52%	-2.13%	-5.57%	0.34%	-3.25%	1,138	0.00%	1,174	2,340
3	Apple Valley	1,996	2,000	1,993	2,003	2,023	0.20%	-0.35%	0.50%	1.00%	0.34%	2,030	0.34%	2,030	2,258
4	Beacon Hills	29,820	31,434	33,217	35,208	37,279	6.12%	5.67%	5.99%	5.88%	5.92%	39,488	5.92%	38,138	38,138
5	Beecher's Point	191	193	193	193	193	1.05%	0.00%	0.00%	0.00%	0.28%	194	0.28%	194	744
6	Burnt Store 5/	1,799	2,056	2,545	3,979	5,716	14.29%	23.78%	56.35%	43.65%	33.51%	7,631	36.86%	7,823	52,164
7	Chuluota	1,578	1,574	1,587	1,609	1,614	-0.25%	0.83%	1.39%	0.31%	0.57%	1,623	0.57%	1,623	1,880
8	Citrus Park	3,106	3,138	3,220	3,197	3,189	1.03%	2.61%	-0.71%	-0.25%	0.66%	3,210	0.86%	3,210	4,404
9	Citrus Springs	8,138	8,172	8,188	8,233	8,280	0.44%	-0.05%	0.80%	0.57%	0.44%	8,318	0.44%	8,318	13,008
10	Deltona	53,816	54,029	54,329	55,405	55,948	0.77%	0.58%	1.98%	0.98%	1.07%	56,547	1.07%	56,547	60,000
11	Fisherman's Haven	1,626	1,668	1,646	1,643	1,658	2.46%	-1.20%	-0.18%	0.91%	0.49%	1,686	0.49%	1,686	1,728
12	Fl Crt Commerce Park	284	388	401	412	423	36.62%	3.35%	2.74%	2.67%	10.47%	487	10.47%	487	852
13	Fox Run	1,079	1,119	1,145	1,178	1,208	3.71%	2.32%	2.71%	2.55%	2.82%	1,240	2.82%	1,240	1,308
14	Holiday Haven	1,147	1,145	1,114	1,100	1,177	-0.17%	-1.11%	-1.26%	7.00%	0.65%	1,185	0.65%	1,185	1,992
15	Jungle Den	1,378	1,397	1,386	1,396	1,423	1.53%	-0.79%	0.72%	1.93%	0.84%	1,435	0.84%	1,435	1,620
16	Leftari Heights	4,637	4,653	4,692	4,671	4,669	0.35%	0.84%	-0.45%	-0.04%	0.17%	4,677	0.17%	4,677	4,956
17	Lelaure Lakes	2,752	2,751	2,744	2,753	2,785	-0.04%	-0.25%	0.33%	1.16%	0.30%	2,793	0.30%	2,793	4,620
18	Marco Shores	2,834	2,848	2,874	3,038	3,412	0.42%	0.98%	5.64%	12.38%	4.75%	3,574	4.75%	3,574	7,200
19	Marlon Oaks	15,306	15,432	15,843	15,984	16,220	0.82%	1.37%	2.18%	1.48%	1.46%	16,457	1.46%	16,457	19,320
20	Meredith Manor	328	328	336	341	339	0.00%	2.44%	1.49%	-0.59%	0.83%	342	0.83%	342	408
21	Morningview	410	400	396	418	421	-2.44%	-1.00%	5.56%	0.72%	0.66%	424	0.66%	424	576
22	Palm Port	1,074	1,142	1,153	1,192	1,194	6.33%	0.96%	3.38%	0.17%	2.68%	1,226	2.68%	1,226	1,644
23	Palm Terrace	12,223	12,258	12,301	12,338	12,338	0.29%	0.35%	0.30%	0.00%	0.23%	12,368	0.23%	12,368	14,268
24	Park Manor	340	350	352	348	388	2.94%	0.57%	-1.14%	5.75%	2.00%	375	2.00%	375	420
25	Point O' Woods 6/	1,383	1,550	1,632	1,655	1,661	13.72%	5.29%	1.41%	0.36%	5.07%	1,745	2.33%	1,700	2,292
26	Salt Springs	1,316	1,282	1,323	1,349	1,420	-2.58%	3.20%	1.97%	5.26%	1.82%	1,447	1.92%	1,447	2,220
27	Silver Lake Oaks	298	308	297	312	385	4.05%	-3.57%	5.05%	23.40%	6.79%	411	6.79%	411	636
28	South Forty	250	270	367	395	383	8.00%	35.93%	7.63%	-3.04%	11.25%	426	11.25%	426	624
29	Sugar Mill	7,030	7,248	7,337	7,363	7,456	3.10%	1.23%	0.35%	1.26%	1.48%	7,568	1.48%	7,568	7,932
30	Sugar Mill Woods	20,927	22,857	24,373	26,274	27,878	8.27%	7.57%	7.80%	6.10%	7.43%	29,949	7.43%	29,949	99,024
31	Sunny Hills	2,099	2,088	2,092	2,130	2,140	-0.52%	0.19%	1.82%	0.47%	0.48%	2,150	0.48%	2,150	6,048
32	Sunshine Parkway 5/	71	89	86	105	134	25.35%	7.87%	9.38%	27.62%	17.21%	157	24.59%	167	672
33	University Shores	30,647	33,158	35,635	37,799	38,977	8.19%	7.47%	8.07%	3.12%	6.20%	41,394	6.20%	41,394	51,300
34	Venetian Village	974	996	1,013	1,022	1,023	2.26%	1.71%	0.89%	0.10%	1.23%	1,038	1.23%	1,038	1,284
35	Woodmere	12,476	12,718	13,138	13,459	14,014	1.94%	3.29%	2.46%	4.12%	2.95%	14,427	2.95%	14,268	14,268
36	Zephyr Shores	6,018	6,054	5,672	5,781	5,798	0.63%	-8.31%	1.92%	0.29%	-0.92%	5,745	0.00%	5,798	7,764
37	Sub-total FPSC Uniform	242,318	251,624	260,058	270,787	280,977	3.84%	3.35%	4.13%	3.76%	3.77%	292,915	3.74%	291,474	459,492
FPSC Non-Uniform:															
38	Deep Creek	31,880	33,787	34,804	36,035	37,039	5.98%	3.25%	3.30%	2.79%	3.82%	38,454	3.82%	38,454	87,420
39	Enterprise	1,400	1,458	1,506	1,533	1,546	4.14%	3.28%	1.79%	0.85%	2.51%	1,585	2.51%	1,585	2,736
40	Lehigh	74,821	76,600	77,710	81,407	82,507	2.38%	1.45%	4.76%	1.35%	2.47%	84,545	2.47%	84,545	N/A
41	Marco Island 6/	24,724	22,690	22,879	22,881	23,251	-8.23%	-0.05%	0.89%	1.62%	-1.52%	22,898	0.82%	23,442	N/A
42	Tropical Isles	1,764	2,060	2,270	2,629	2,737	16.78%	10.19%	15.81%	4.11%	11.61%	3,055	11.61%	3,055	4,008
43	Sub-total FPSC Non-Uniform	134,589	136,595	139,049	144,485	147,080	1.49%	1.80%	3.91%	1.80%	2.24%	150,537	2.72%	151,081	94,164
44	SUB-TOTAL FPSC	376,907	388,219	399,107	415,272	428,057	3.00%	2.80%	4.05%	3.06%	3.23%	443,452	3.39%	442,555	553,656

EXHIBIT
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 (MM-9)

Southern States Utilities, Inc.
 Projected 1996 Final Bills by Plant - Sewer
 Residential, Multi-Family, and Commercial 1/

Preparer: Bendini
 Supporting Schedule for E-13, E-5

Line No.	Plant Name	(1)-(5) Bills					(7)-(10) Unadjusted Historic Growth Rates				(11)-(12) Unadjusted 1996 Bills		(13)-(14) Adjusted 1996 Bills		Maximum Bills 4/
		1991	1992	1993	1994	1995	(C3/C2)-1	(C4/C3)-1	(C5/C4)-1	(C6/C5)-1	Compound Growth Rate	Projected Bills	Compound Growth Rate 2/	Projected Bills	
							1992	1993	1994	1995	1991-1995	1996	1991-1995	1996 3/	
Non-FPSC Jurisdiction:															
45	Lake Gibson Estates	3,190	3,184	3,238	3,194	3,236	-0.18%	1.70%	-1.36%	1.31%	0.36%	3,248	0.36%	3,248	3,680
46	Seaboard	29,897	29,843	30,112	30,277	30,544	-0.18%	0.90%	0.55%	0.88%	0.54%	30,709	0.54%	30,709	31,812
47	Spring Hill	58,128	60,118	61,879	63,831	64,690	3.42%	2.60%	3.16%	1.66%	2.71%	66,443	2.71%	66,443	73,320
48	Vairico Hills	4,119	4,190	4,207	4,234	4,236	1.72%	0.41%	0.64%	0.05%	0.70%	4,266	0.70%	4,266	4,260
49	Sub-total Non-FPSC	95,334	97,335	99,236	101,336	102,706	2.10%	1.95%	2.12%	1.35%	1.88%	104,666	1.90%	104,666	113,052
50	TOTAL ALL PLANTS	472,241	485,554	498,343	516,608	530,763	2.82%	2.63%	3.67%	2.74%	2.96%	548,118	3.10%	547,215	666,708

1/ Residential, Multi-Family and Commercial were chosen to project for wastewater because of the large influence that effluent and bulk wastewater could have on the growth rates.
 2/ Recalculated compound growth rates for the outlier plants (bolded) using the absolute growth in bills from 1994 to 1995 to prospectively calculate the compound growth rate. Please refer to page 3 for calculations. In addition, allowed for no negative growth.
 3/ The adjusted projected 1996 bills were computed using the adjusted compound growth rate. The bordered cells represent projections that have been capped at maximum bills.
 4/ The maximum bills were computed by taking the lot count of the service territory and multiplying it by 12 to proxy the maximum number of bills to expect. Please refer to page 4 for calculations.
 5/ These plants were determined to be outliers for their compound growth rates for 1991-1995. SSU does not feel that this level of growth will continue. Adjusted compound plant growth rates have been computed for these systems. Please refer to footnote 2/ for more information.
 6/ Amelia Island's 1991 data appears to be slightly out of line. Therefore, the adjusted growth rate was calculated on 1992-1995 data.
 Point O' Woods 1991 data appears to be slightly out of line. Therefore, the adjusted growth rate was calculated on 1992-1995 data.
 Marco Island's 1991 data appears to be slightly out of line. Therefore, the adjusted growth rate was calculated on 1992-1995 data.

EXHIBIT _____
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Southern States Utilities, Inc.
 Projected 1996 Final Bills by Plant - Sewer
 Outlier Growth Rate Recomputation Using Absolute Bill Increases From 1994 to 1995

Preparer: Bencini
 Supporting Schedule for E-13, E-5

Line No.	(1) Plant Name 1/	(3) 1994	(3) 1995	(4) Increase	(5) Projected Bills (prev. yr +C4) 1996	(6) Number of Bills for Growth Rate Calculation (C2 C3 C5) 1994	(7) 1995	(8) 1996	(9) Growth Rates Compound (C8/C7)-1 1996	(10) Growth Rate
FPSC Uniform:										
1	Burnt Store	3,979	5,716	1,737	7,453	3,979	5,716	7,453	30.39%	36.86%
2	Sunshine Parkway	105	134	29	163	105	134	163	21.64%	24.59%
3	Total FPSC:	4,084	5,850	1,766	7,616	4,084	5,850	7,616	30.19%	36.56%

1/ These Plants were chosen to be outliers by taking the compound growth rate from 1991 - 1995 from the 1996 bill projection schedule and running those rates through a trimming methodology. The methodology chosen takes the 75th percentile of the growth rates and multiplies that by 2.5 times the 75th - 25th percentile. The trim point came out as 12.02%. Burnt Store had a 33.51% rate, and Sunshine Parkway had a 17.21% rate.

Southern States Utilities, Inc.
 Projected 1995 Interim and 1996 Final Bills by Plant - Sewer
 Maximum Bills Calculation by Plant
 Using Lot Counts Obtained From Schedule F6 - Used and Useful Schedule

Line No.	(1) Plant Name	(2) Lots	(3) Maximum Bills Per Lot 1/ C2*12
<u>FPSC Uniform:</u>			
1	Amelia Island	2,467	29,604
2	Apache Shores	195	2,340
3	Apple Valley	188	2,256
4	Beacon Hills	3,178	38,136
5	Beecher's Point	62	744
6	Burnt Store	4,347	52,164
7	Chuluota	155	1,860
8	Citrus Park	367	4,404
9	Citrus Springs	1,084	13,008
10	Deltona	5,000	60,000
11	Fisherman's Haven	144	1,728
12	Fl Ctr Commerce Park	71	852
13	Fox Run	109	1,308
14	Holiday Haven	166	1,992
15	Jungle Den	135	1,620
16	Leilani Heights	413	4,956
17	Leisure Lakes	385	4,620
18	Marco Shores	600	7,200
19	Marion Oaks	1,610	19,320
20	Meredith Manor	34	408
21	Morningview	48	576
22	Palm Port	137	1,644
23	Palm Terrace	1,189	14,268
24	Park Manor	35	420
25	Point O' Woods	191	2,292
26	Salt Springs	185	2,220
27	Silver Lake Oaks	53	636
28	South Forty	52	624
29	Sugar Mill	661	7,932
30	Sugar Mill Woods	8,252	99,024
31	Sunny Hills	504	6,048
32	Sunshine Parkway	56	672
33	University Shores	4,275	51,300
34	Venetian Village	107	1,284
35	Woodmere	1,189	14,268
36	Zephyr Shores	647	7,764
37	Sub-total FPSC Uniform	<u>38,291</u>	<u>459,492</u>
<u>FPSC Non-Uniform:</u>			
38	Deep Creek	7,285	87,420
39	Enterprise	228	2,736
40	Lehigh 2/	5,676	N/A
41	Marco Island 2/	1,334	N/A
42	Tropical Isles	334	4,008
43	Sub-total FPSC Non-Uniform	<u>14,857</u>	<u>94,164</u>
44	SUB-TOTAL FPSC	<u>53,148</u>	<u>553,656</u>

<u>Non-FPSC Jurisdiction:</u>			
45	Lake Gibson Estates	305	3,660
46	Seaboard	2,651	31,812
47	Spring Hill	6,110	73,320
48	Valrico Hills	355	4,260
49	Sub-total Non-FPSC	<u>9,421</u>	<u>113,052</u>
50	TOTAL ALL PLANTS	<u>62,569</u>	<u>666,708</u>

- 1/ The maximum number of bills is 12 (number of bills per year) times the number of lots.
2/ Lehigh and Marco Island maximum bills have been deemed not applicable because of the high proportion of multi-family residences.

Southern States Utilities, Inc.
 Projected 1996 Final Consumption by Plant - Sewer
 Residential, Multi-Family, and Commercial 1/

Line No.	Plant Name	Historical Gallons					Adjusted 1996 Gallons			
		1991	1992	1993	1994	1995	Compound Growth Rate Gallons (1991-1995)	Compound Growth Rate Gallons 2/ (1991-1994)	Projected 1996 Gallons 3/ C8-C6	Growth Rate over 1995 (C9-C6)/C6
FPSC Uniform:										
1	Amelia Island	155,010,650	176,546,100	179,190,212	191,869,862	201,935,209	6.83%	6.83%	215,727,384	6.83%
2	Apache Shores	1,884,182	1,624,205	1,700,474	1,760,386	1,858,344	2.49%	2.49%	1,904,617	2.49%
3	Apple Valley	10,283,610	10,289,340	9,887,319	9,878,367	10,205,010	-0.19%	0.00%	10,205,010	0.00%
4	Beacon Hills 5/	164,416,372	175,286,543	202,173,848	218,808,538	217,489,107	7.24%	7.24%	222,485,424	2.30%
5	Beecher's Point 4/	743,130	782,240	758,009	1,893,980	2,431,800	34.50%	26.21%	3,044,606	25.21%
6	Bumt Store	23,289,370	22,042,199	24,809,478	27,436,475	33,201,733	9.29%	9.29%	36,286,174	9.29%
7	Chuluota	6,372,230	6,595,620	6,706,335	6,630,971	6,930,070	1.75%	1.75%	6,949,596	1.75%
8	Citrus Park	12,120,318	11,906,690	12,857,069	13,472,031	13,378,290	2.50%	2.50%	13,710,697	2.50%
9	Citrus Springs	27,143,058	27,397,627	30,117,837	27,855,957	28,348,851	1.09%	1.09%	28,657,851	1.09%
10	Deltona	248,464,413	254,573,969	269,647,351	281,288,380	272,161,013	2.30%	2.30%	278,420,716	2.30%
11	Fisherman's Haven	6,509,270	6,495,309	6,177,820	6,440,850	6,498,170	-0.04%	0.00%	6,498,170	0.00%
12	Fl Crt Commerce Park 4/	13,405,060	14,339,710	26,339,610	18,662,633	18,104,820	7.80%	10.47%	20,000,174	10.47%
13	Fox Run	5,497,070	5,847,028	5,968,942	6,123,681	6,158,930	2.87%	2.87%	6,333,634	2.87%
14	Holiday Haven	3,079,409	3,285,385	3,055,740	3,086,287	3,643,650	4.30%	4.30%	3,800,327	4.30%
15	Jungle Den	2,773,430	2,852,270	2,566,324	2,697,989	2,865,237	0.82%	0.82%	2,886,732	0.82%
16	Lalani Heights	24,928,592	24,139,088	24,292,710	24,784,802	24,531,249	-0.40%	0.00%	24,531,249	0.00%
17	Leisure Lakes	6,804,945	7,420,531	6,352,990	6,800,819	6,781,058	-0.09%	0.00%	6,781,058	0.00%
18	Marco Shores	10,525,998	10,050,410	10,779,691	11,942,888	12,087,139	3.52%	3.52%	12,512,806	3.52%
19	Marlon Oaks	50,739,997	50,901,828	56,885,361	55,684,012	58,984,332	2.94%	2.94%	58,859,671	2.94%
20	Meredith Manor 4/	1,755,670	1,780,600	2,267,330	2,377,150	2,487,190	9.10%	4.74%	2,605,083	4.74%
21	Morningview	2,008,330	1,882,480	1,899,460	2,019,972	2,079,670	0.88%	0.88%	2,087,971	0.88%
22	Palm Port	3,683,550	4,249,814	4,454,303	4,392,414	4,461,642	5.05%	5.05%	4,686,955	5.05%
23	Palm Terrace	42,094,764	42,379,018	41,451,483	39,423,698	39,478,352	-1.59%	0.00%	39,476,352	0.00%
24	Park Manor 4/	1,290,520	2,264,820	2,550,910	2,838,920	3,066,480	24.16%	10.63%	3,362,447	10.63%
25	Point O' Woods	4,197,832	4,643,460	4,961,648	5,147,630	4,988,690	4.41%	4.41%	5,208,691	4.41%
26	Salt Springs 4/	8,325,010	12,306,450	12,013,640	12,965,744	13,003,680	11.79%	1.85%	13,244,248	1.85%
27	Silver Lake Oaks	966,566	1,049,360	1,046,861	1,132,820	1,364,210	8.94%	8.94%	1,486,170	8.94%
28	South Forty	8,991,137	8,233,439	8,438,074	8,013,269	6,481,987	-1.87%	0.00%	6,481,987	0.00%
29	Sugar Mill	22,046,351	22,728,505	22,830,701	22,948,833	24,483,517	2.66%	2.66%	25,134,779	2.66%
30	Sugar Mill Woods	112,537,253	122,186,233	128,115,208	131,250,814	137,130,981	5.07%	5.07%	144,083,522	5.07%
31	Sunny Hills	7,367,998	7,500,718	7,472,250	7,569,362	7,788,570	1.40%	1.40%	7,897,610	1.40%
32	Sunshine Parkway 4/	10,839,550	14,507,830	22,438,459	21,639,431	26,335,440	25.43%	8.34%	28,531,816	8.34%
33	University Shores	191,144,619	212,155,829	268,119,700	232,907,853	233,031,009	5.08%	5.08%	244,868,984	5.08%
34	Venetian Village	4,348,484	4,149,890	4,270,964	4,372,186	4,436,870	0.50%	0.50%	4,458,853	0.50%
35	Woodmere 5/	120,754,305	119,525,199	118,135,761	103,230,286	114,909,281	-1.23%	0.00%	118,997,800	1.82%
36	Zephyr Shores	16,535,249	15,850,459	13,012,256	10,574,641	10,474,157	-10.78%	0.00%	10,474,157	0.00%
37	Sub-total FPSC Uniform	1,330,438,292	1,409,749,794	1,541,824,128	1,509,523,309	1,561,488,938	4.08%	3.78%	1,620,624,721	3.78%
FPSC Non-Uniform:										
38	Deep Creek	200,918,979	212,069,014	212,857,984	213,726,766	203,072,093	0.27%	0.27%	203,620,388	0.27%
39	Enterprise	7,764,995	8,388,758	8,816,542	9,006,608	9,429,258	4.97%	4.97%	9,897,892	4.97%
40	Lehigh	255,969,320	259,423,329	257,763,632	273,183,699	282,978,017	2.54%	2.54%	290,165,659	2.54%
41	Marco Island 4/	529,728,016	515,792,699	528,770,487	527,239,553	498,874,024	-1.11%	0.00%	498,874,024	0.00%
42	Tropical Isles						N/A	N/A	N/A	N/A
43	Sub-total FPSC Non-Uniform	994,381,310	995,673,800	1,008,208,645	1,023,156,626	994,353,392	0.00%	0.83%	1,002,557,963	0.83%
44	SUB-TOTAL FPSC	2,324,819,602	2,405,423,594	2,549,732,773	2,532,679,935	2,555,842,330	2.40%	2.63%	2,623,082,684	2.63%

EXHIBIT (MAB9)
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Southern States Utilities, Inc.
 Projected 1996 Final Consumption by Plant - Sewer
 Residential, Multi-Family, and Commercial 1/

Line No.	Plant Name	(1) 1991	(2) 1992	(4) Historical Gallons			(6) 1995	(7) Compound Growth Rate (1991-1995)	(9) Adjusted 1996 Gallons		
				(3) 1993	(5) 1994	(8) Compound Growth Rate Gallons 2/ (1991-1994)			(9) Projected 1996 Gallons 3/ C8-C6	(10) Growth Rate over 1995 (C9-C6)/C8	
Non-FPSC Jurisdiction:											
45	Lake Gibson Estates	25,311,430	25,970,430	26,680,740	26,239,170	25,451,880	0.14%	0.14%	25,487,513	0.14%	
46	Seaboard	201,728,033	198,585,204	199,340,620	193,238,773	185,196,506	-2.11%	0.00%	185,196,506	0.00%	
47	Spring Hill	251,964,163	268,683,738	291,187,290	285,328,262	290,782,844	3.65%	3.65%	301,396,418	3.65%	
48	Valrico Hills 5/	37,214,888	39,036,770	41,889,320	38,344,030	39,700,857	1.63%	1.63%	39,924,720	0.56%	
49	Sub-total Non-FPSC	516,218,514	532,276,140	559,097,970	543,150,235	541,132,087	1.19%	2.01%	552,005,167	2.01%	
50	TOTAL ALL PLANTS	2,841,038,118	2,937,699,734	3,108,830,743	3,075,830,170	3,098,974,417	2.18%	2.52%	3,175,087,841	2.52%	

1/ Residential, Multi-Family and Commercial were chosen to project for wastewater because of the large influence that effluent and bulk wastewater could have on the growth rates.

2/ Recalculated compound growth rates for the outlier plants (bolded). Please refer to footnote 4 for more information.
 In addition, allowed for no negative growth.

3/ The adjusted projected 1996 gallons were computed using the adjusted compound growth rate.

4/ Beecher's Point compound growth rate was calculated using 1994 - 1995 data and was still an outlier, thus subject to recalculation. Please refer to page 9 for details.

Florida Central Commerce Park's historic data appears to be erratic. Therefore, the bill growth rate of 10.47% is used for consumption growth for 1996.

Meridith Manor's 1991 and 1992 data are lower than 1993-1995. Therefore, the growth rate was calculated on 1993-1995 data.

Park Manor's growth rate was calculated using 1992 - 1995 data. The 1991 point appears to be an outlier, so SSU feels that the 1992 - 1995 growth is valid for this plant.

Salt Springs 1991 data appears out of line. Therefore, the growth rate was computed on 1992-1995 data.

Sunshine Parkway's 1991 and 1992 data are considerably lower than 1993-1995. therefore, the growth rate was calculated using 1993-1995 data.

Marco Island's 1991 data appears out of line. Therefore, the growth rate was computed on 1992-1995.

5/ These plants gallonage growth rates are capped because the growth in bills has been capped. To compute the maximum growth rate SSU took the 1993 actual usage divided by the 1995 bills to get a per bill usage and multiplied that by the 1995 & 1996 adjusted projected bills to get a "maximum" gallonage amount.
 Please refer to page 8 for details.

Southern States Utilities, Inc.
 Calculation of 1996 Final Max. Cons. For Bill-Capped Plants - Sewer
 Residential, Multi-Family, and Commercial 1/

Preparer: Bencini
 Supporting Schedule for E-13, E-5

Line No.	(1) Plant Name 2/	(2) Bills 1995 2/	(3) Historic Gallons 1995 3/	(4) Avg. Use Per Bill C3/C2	(5) (7) Projected Maximum Gallons	
					Bills 1996 2/	C4*C5 1996
FPSC Uniform:						
1	Beacon Hills	37,279	217,489,107	5,834	38,136	222,485,424
	Woodmere	14,014	114,909,281	8,200	14,268	116,997,600
2	Sub-total FPSC Uniform	<u>37,279</u>	<u>217,489,107</u>	<u>5,834</u>	<u>38,136</u>	<u>222,485,424</u>
Non-FPSC Jurisdiction:						
3	Valrico Hills	4,236	39,700,857	9,372	4,260	39,924,720
4	Sub-total Non-FPSC	<u>4,236</u>	<u>39,700,857</u>	<u>9,372</u>	<u>4,260</u>	<u>39,924,720</u>
5	TOTAL ALL PLANTS	<u>41,515</u>	<u>257,189,964</u>	<u>6,195</u>	<u>42,396</u>	<u>262,643,220</u>

1/ Residential, Multi-Family and Commercial were chosen to project for wastewater because of the large influence that effluent and bulk wastewater could have on the growth rates.

2/ These variables come from the projection of 1996 final bills schedule. If the 1996 projection is capped, then consumption should be capped also.

3/ This variable comes from the projection of 1996 final consumption schedule.

EXHIBIT _____
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Southern States Utilities, Inc.

Projected 1996 Final Consumption by Plant - Sewer

Outlier Growth Rate Recomputation Using Absolute Consumption Increases From 1994 to 1995

Preparer: Bencini

Supporting Schedule for E-13, E-5

Line No.	(1) Plant Name 1/	(3) 1994	(3) 1995	(4) Increase	(5) Projected Use (prev. yr +C4) 1996	(6) Consumption for Growth Rate Calculation (C2 C3 C5) 1994	(7) 1995	(8) 1996	(9) Growth Rates Compound (C8/C7)-1 1996	(10) Growth Rate
FPSC Uniform:										
1	Beecher's Point	1,893,980	2,431,600	537,620	2,969,220	1,893,980	2,431,600	2,969,220	22.11%	25.21%
3	Total FPS Total FPSC	1,893,980	2,431,600	537,620	2,969,220	1,893,980	2,431,600	2,969,220	22.11%	25.21%

1/ This plant was chosen to be an outlier by taking the compound growth rate from 1991 - 1995 from the 1996 bill projection schedule and running those rates through a trimming methodology. The methodology chosen takes the 75th percentile of the growth rates and multiplies that by 2.5 times the 75th - 25th percentile. The trim point came out as 17.02%.

Southern States Utilities, Inc.
 Summary Comparison of Filed Projected 1995 VS Actual 1995 Annualized Revenue - Water and Wastewater
 Comparison Made Using Present 1995 Rates

Line No.	(1) Plant Name	(2) 1995 FILED (PROJECTED)			(5) 1995 ACTUAL			(8) FILED OVER/(UNDER) ACTUAL \$ DIFFERENCES			(11) FILED OVER/(UNDER) ACTUAL % DIFFERENCES		
		Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue
								(C2-C5)	(C3-C6)	(C4-C7)	(C2/C5)-1	(C3/C6)-1	(C4/C7)-1
Water													
1	FPSC Uniform Plants	691,838	8,818,309	\$12,349,074	688,899	6,588,353	\$12,259,878	2,939	29,956	\$89,196	0.43%	0.45%	0.73%
2	FPSC Non-Uniform Plants	158,700	723,872	\$3,755,421	154,222	739,758	\$3,698,120	4,478	(16,086)	\$57,301	2.90%	-2.17%	1.55%
3	(excluding Marco Island)												
4	Marco Island	71,651	2,213,405	\$7,983,331	71,752	1,918,490	\$7,076,026	(101)	294,915	\$907,305	-0.14%	15.37%	12.82%
5	Sub-Total Water	922,189	9,555,386	\$24,087,826	914,873	9,246,601	\$23,034,024	7,316	308,765	\$1,053,802	0.80%	3.34%	4.57%
Wastewater													
6	FPSC Uniform Plants	282,592	1,619,085	\$10,225,769	281,563	1,603,194	\$10,128,520	1,029	15,891	\$97,249	0.37%	0.99%	0.96%
7	FPSC Non-Uniform Plants	131,731	679,216	\$4,452,445	128,227	583,756	\$4,344,233	3,504	95,460	\$108,212	2.73%	16.35%	2.49%
8	(excluding Marco Island)												
9	Marco Island	23,134	774,836	\$2,970,429	23,405	727,333	\$2,922,291	(271)	47,503	\$48,138	-1.16%	6.53%	1.65%
10	Sub-Total Wastewater	437,457	3,073,137	\$17,648,643	433,195	2,914,283	\$17,395,044	4,262	158,654	\$253,599	0.98%	5.45%	1.48%
Combined Water and Wastewater													
11	FPSC Uniform Plants	974,430	8,237,394	\$22,574,843	970,462	8,191,547	\$22,388,398	3,968	45,847	\$186,445	0.41%	0.56%	0.83%
12	FPSC Non-Uniform Plants	290,431	1,402,888	\$8,207,866	282,449	1,323,514	\$8,042,353	7,982	79,374	\$165,513	2.83%	8.00%	2.08%
13	(excluding Marco Island)												
14	Marco Island	94,785	2,988,241	\$10,953,760	95,157	2,645,823	\$9,998,317	(372)	342,418	\$955,443	-0.39%	12.94%	9.56%
15	Total Water and Wastewater	1,359,646	12,628,523	\$41,736,469	1,348,068	12,160,884	\$40,429,068	11,578	467,639	\$1,307,401	0.86%	3.65%	3.23%

EXHIBIT _____ (MAB-10)
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Southern States Utilities, Inc.
Summary Comparison of Docket No. 950495-WS Projected 1995 VS Actual 1995 Annualized Revenue by Plant - Water
Comparison Made Using Present 1995 Rates

Line No.	(1) Plant Name	(2) 1995 PROJECTED			(5) 1995 ACTUAL			(9) DIFFERENCES 1/		
		Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue
								C2-C5	C3-C6	C4-C7
FPSC Uniform:										
1	Amelia Island	19,376	330,929	\$576,169	19,010	343,863	\$589,466	366	-12,934	(\$13,297)
2	Apache Shores	1,823	3,142	\$13,217	1,881	4,086	\$14,676	-58	-944	(\$1,459)
3	Apple Valley	11,595	129,077	\$221,918	11,541	138,245	\$232,910	54	-9,168	(\$10,992)
4	Bay Lake Estates	859	7,280	\$13,381	833	8,014	\$11,670	28	1,266	\$1,691
5	Beacon Hills	38,136	499,544	\$837,201	38,203	506,738	\$850,516	-67	-9,194	(\$13,317)
6	Beecher's Point	543	5,285	\$12,252	558	7,053	\$14,344	-15	-1,768	(\$2,092)
7	Burnt Store	6,242	62,983	\$139,745	6,149	52,812	\$116,923	93	10,171	\$22,822
8	Carlton Village	1,639	11,149	\$22,157	1,709	12,472	\$24,108	-70	-1,323	(\$1,951)
9	Chuluota	8,086	58,672	\$115,508	8,156	64,062	\$123,260	-70	-5,390	(\$7,752)
10	Citrus Park	4,305	25,900	\$54,034	4,223	26,697	\$54,593	82	-797	(\$559)
11	Citrus Springs	22,258	147,744	\$307,304	22,291	149,400	\$309,760	-33	-1,656	(\$2,456)
12	Crystal River H.	917	5,725	\$11,748	883	6,305	\$12,285	34	-580	(\$539)
13	Daetwyler Shores	1,503	15,907	\$27,809	1,503	16,119	\$28,008	0	-212	(\$199)
14	Deltona	280,453	2,833,210	\$5,054,664	279,904	2,736,707	\$4,931,051	549	96,503	\$123,613
15	Dol Ray Manor	721	13,067	\$20,695	712	14,401	\$22,343	9	-1,334	(\$1,648)
16	Druid Hills	2,982	40,967	\$70,850	2,993	43,735	\$74,137	-11	-2,768	(\$3,287)
17	East Lake Harris Est.	2,092	5,538	\$17,636	2,105	5,834	\$18,067	-13	-296	(\$431)
18	Fern Park	2,172	16,842	\$32,197	2,180	17,784	\$33,396	-8	-942	(\$1,199)
19	Fern Terrace	1,485	11,984	\$22,450	1,488	13,239	\$24,010	-3	-1,255	(\$1,560)
20	Fisherman's Haven	1,704	9,586	\$20,532	1,685	8,915	\$19,609	19	671	\$923
21	Fountains	376	1,610	\$3,994	486	3,605	\$7,020	-110	-1,995	(\$3,026)
22	Fox Run	1,239	10,891	\$20,011	1,228	10,308	\$18,979	11	583	\$1,032
23	Friendly Center	245	1,502	\$3,104	253	1,765	\$3,469	-8	-263	(\$365)
24	Golden Terrace	1,283	4,653	\$13,188	1,299	4,470	\$13,026	-16	183	\$142
25	Gospel Island Est.	96	748	\$1,412	96	738	\$1,400	0	10	\$12
26	Grand Terrace	1,332	9,184	\$18,129	1,332	12,731	\$22,492	0	-3,547	(\$4,363)
27	Harmony Homes	753	7,615	\$13,229	743	7,437	\$12,960	10	178	\$269
28	Hermits Cove	2,090	6,050	\$18,163	2,093	6,386	\$18,592	-3	-336	(\$429)
29	Hobby Hills	1,157	5,786	\$13,052	1,162	6,697	\$14,198	-5	-911	(\$1,146)
30	Holiday Haven	1,328	4,258	\$12,144	1,397	5,211	\$13,668	-69	-853	(\$1,524)
31	Holiday Heights	632	5,800	\$10,376	633	6,368	\$11,080	-1	-568	(\$704)
32	Imperial Mobil Terr.	2,892	15,030	\$33,436	2,904	13,649	\$31,778	-12	1,381	\$1,658
33	Intercession City	3,067	14,570	\$33,932	3,052	17,579	\$37,557	15	-3,009	(\$3,625)
34	Interlachen Lake Est. / Park Manor	2,975	12,162	\$30,468	3,049	13,950	\$33,046	-74	-1,788	(\$2,578)
35	Jungle Den	1,355	2,806	\$10,402	1,375	2,729	\$10,411	-20	77	(\$9)
36	Keystone Heights	11,941	107,443	\$206,350	11,868	109,757	\$209,614	73	-2,314	(\$3,264)
37	Kingswood	743	3,540	\$8,166	753	3,652	\$8,355	-10	-112	(\$189)
38	Lake Ajay Estates	1,109	9,390	\$17,699	1,049	14,439	\$23,573	60	-5,049	(\$5,874)
39	Lake Brantley	802	7,074	\$12,815	796	7,047	\$12,751	6	27	\$64
40	Lake Conway Park	1,026	8,571	\$15,805	1,019	8,129	\$15,226	7	442	\$579
41	Lake Harriet Est.	3,392	27,006	\$50,711	3,378	26,946	\$50,565	14	60	\$146
42	Lakeview Villas	149	604	\$1,507	136	524	\$1,343	13	80	\$164
43	Leilani Heights	4,717	45,177	\$79,766	4,681	45,231	\$79,648	36	-54	\$118
44	Leisure Lakes	2,915	7,950	\$24,733	2,941	7,223	\$23,971	-26	727	\$762
45	Marco Shores	3,588	29,844	\$64,213	3,868	23,712	\$57,731	-280	6,132	\$6,492
46	Marion Oaks	31,819	160,943	\$371,497	31,546	186,747	\$400,524	273	-25,804	(\$29,027)
47	Meredith Manor	7,810	74,112	\$138,259	7,749	78,164	\$143,127	61	-4,052	(\$4,868)
48	Morningview	435	3,643	\$7,368	433	4,341	\$8,207	2	-698	(\$839)
49	Oak Forest	1,737	13,094	\$25,356	1,754	13,410	\$25,852	-17	-316	(\$496)
50	Oakwood	2,496	9,909	\$24,992	2,473	10,955	\$26,208	23	-1,046	(\$1,216)
51	Palisades City Club	625	12,598	\$20,968	709	23,566	\$34,009	-84	-10,968	(\$13,041)
52	Palm Port	1,234	5,026	\$12,512	1,195	5,186	\$12,509	39	-160	\$3
53	Palm Terrace	14,272	69,294	\$159,802	14,305	64,508	\$154,084	-33	4,786	\$5,718
54	Palms Mobile Home Pk	701	1,781	\$5,787	728	1,467	\$5,539	-27	314	\$248
55	Picciola Island	1,597	11,683	\$22,747	1,613	11,214	\$22,253	-16	469	\$494

Southern States Utilities, Inc.
 Summary Comparison of Docket No. 950495-WS Projected 1995 VS Actual 1995 Annualized Revenue by Plant - Wastewater
 Comparison Made Using Present 1995 Rates

Line No.	(1) Plant Name	(2) 1995 PROJECTED			(5) 1995 ACTUAL			(8) DIFFERENCES 1/		
		Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue	Bills	Gallons (mg)	Revenue
								C2-C5	C3-C6	C4-C7
FPSC Uniform:										
1	Amelia Island	16,368	206,010	\$1,153,585	16,659	201,935	\$1,142,549	-293	4,075	\$11,036
2	Apache Shores	1,348	1,787	\$24,438	1,355	1,858	\$24,801	-7	-71	(\$363)
3	Apple Valley	2,005	9,879	\$63,170	2,023	10,205	\$64,799	-18	-326	(\$1,629)
4	Beacon Hills	37,308	231,795	\$1,380,647	37,291	217,489	\$1,321,982	17	14,306	\$58,665
5	Beecher's Point	194	1,913	\$14,154	193	2,432	\$16,365	1	-519	(\$2,211)
6	Burnt Store	5,536	28,964	\$241,765	5,716	33,202	\$238,947	-180	-4,218	\$2,818
7	Chuluota	1,819	6,720	\$45,108	1,614	6,830	\$45,447	5	-110	(\$339)
8	Cirrus Park	3,228	13,956	\$92,375	3,189	13,377	\$89,754	39	579	\$2,621
9	Cirrus Springs	8,265	28,098	\$209,686	8,280	28,349	\$211,705	-15	-251	(\$2,019)
10	Deltona	56,014	265,704	\$1,784,717	55,948	272,161	\$1,814,558	66	-6,457	(\$29,841)
11	Fisherman's Haven	1,728	6,441	\$46,624	1,742	6,498	\$47,006	-14	-57	(\$382)
12	Florida Central Commerce Park	531	26,937	\$106,224	531	25,881	\$101,689	0	1,056	\$4,535
13	Fox Run	1,210	6,348	\$38,565	1,206	6,157	\$37,815	4	191	\$750
14	Holiday Haven	1,100	3,089	\$25,652	1,177	3,644	\$28,783	-77	-555	(\$3,131)
15	Jungle Den	1,403	2,698	\$27,651	1,423	2,865	\$28,515	-20	-167	(\$864)
16	Leiani Heights	4,682	24,785	\$152,149	4,669	24,531	\$150,787	13	254	\$1,362
17	Leisure Lakes	2,753	6,601	\$59,538	2,785	6,781	\$60,834	-32	-180	(\$1,296)
18	Marco Shores	3,106	12,456	\$97,711	3,412	12,068	\$100,039	-306	366	(\$2,328)
19	Marion Oaks	16,218	57,438	\$427,259	16,220	58,984	\$425,198	-2	454	\$2,063
20	Meredith Manor	345	2,490	\$14,840	339	2,487	\$14,789	6	3	\$51
21	Morningview	435	2,024	\$13,160	433	2,080	\$13,305	2	-56	(\$145)
22	Palm Port	1,234	4,666	\$32,713	1,194	4,462	\$31,459	40	204	\$1,254
23	Palm Terrace	12,376	39,424	\$301,126	12,338	39,476	\$300,804	38	-52	\$322
24	Park Manor	350	2,849	\$16,770	368	3,066	\$17,909	-18	-217	(\$1,139)
25	Point O' Woods	1,710	5,510	\$42,347	1,661	4,989	\$39,726	49	521	\$2,621
26	Salt Springs	1,360	13,308	\$79,839	1,420	13,003	\$79,207	-60	305	\$632
27	Silver Lake Oaks	318	1,194	\$8,399	385	1,364	\$9,870	-67	-170	(\$1,471)
28	South Forty	424	8,386	\$47,130	383	6,482	\$38,023	41	1,904	\$9,107
29	Sugar Mill	7,488	23,258	\$183,806	7,468	24,483	\$188,262	20	-1,225	(\$4,456)
30	Sugar Mill Woods	28,345	138,155	\$885,203	27,886	138,699	\$880,263	459	-544	\$4,940
31	Sunny Hills	2,140	7,638	\$55,125	2,140	7,789	\$55,685	0	-151	(\$560)
32	Sunshine Parkway	114	21,639	\$106,046	134	26,335	\$128,702	-20	-4,696	(\$22,656)
33	University Shores	40,704	288,721	\$1,700,030	39,134	265,392	\$1,580,170	1,570	23,329	\$119,860
34	Venetian Village	1,051	4,380	\$29,541	1,035	4,437	\$29,546	16	-57	(\$5)
35	Woodmere	13,803	103,230	\$603,430	14,014	114,908	\$654,124	-211	-11,679	(\$50,694)
36	Zephyr Shores	5,781	10,574	\$115,248	5,798	10,474	\$115,105	-17	100	\$141
37	Sub-total FPSC Uniform	282,592	1,618,085	\$10,225,769	281,563	1,603,194	\$10,128,520	1,029	15,891	\$97,249
FPSC Non-Uniform:										
38	Deep Creek	37,541	218,172	\$1,745,885	37,039	203,072	\$1,669,763	502	15,100	\$76,122
39	Enterprise	1,580	9,463	\$49,198	1,546	9,429	\$48,649	34	34	\$549
40	Lehigh	83,810	428,646	\$2,523,933	82,587	349,425	\$2,512,292	1,223	79,221	\$11,641
41	Marco Island	23,134	774,836	\$2,970,429	23,405	727,333	\$2,922,291	-271	47,503	\$48,138
42	Spring Gardens 2/	1,556	5,266	\$27,872	1,269	4,138	\$22,288	287	1,128	\$5,584
43	Tropical Isles	2,992	0	\$39,883	2,737	0	\$36,484	255	0	\$3,399
44	Valencia Terrace 3/	4,252	17,669	\$65,674	3,049	17,692	\$54,757	1,203	-23	\$10,917
45	Sub-total FPSC Non-Uniform	154,865	1,454,052	\$7,422,874	151,632	1,311,089	\$7,266,524	3,233	142,963	\$156,350
46	TOTAL FPSC	437,457	3,073,137	\$17,648,643	433,195	2,914,283	\$17,395,044	4,262	158,854	\$253,599

1/ Positive differences denote projection greater than actuals. Negative differences denote projection less than actuals.

2/ 1995 actuals for this new acquisition reflects first billing in March 1995. Projected numbers are annualized.

3/ 1995 actuals for this new acquisition reflects first billing in April 1995. Projected numbers are annualized.

Note: Numbers may not tie to other schedules due to rounding.