

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PROFESSIONAL ASSOCIATION  
ATTORNEYS AND COUNSELORS AT LAW

FILE COPY

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TELEPHONE (904) 681-6788  
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July 15, 1997

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Betty Easley Conference Center  
Room 110  
Tallahassee, Florida 32399-0850

HAND DELIVERY

970893-PUC

Re: In re: Undocketed - Florida Public Utilities Company 1996  
Earnings Review for Potential Overearnings

Dear Ms. Bayo:

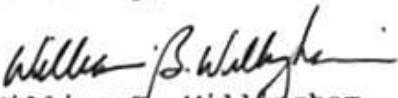
Enclosed herewith for filing in the above-referenced docket on behalf of Florida Public Utilities Company ("FPU") are the following documents:

1. Original and five copies of the FPU's Request for Confidential Classification; and 07053-97
2. An envelope containing a copy of the material considered "Confidential." 07053-97 x-ref 06930-97

Please acknowledge receipt of these documents by stamping the extra copy of this letter "filed" and returning the same to me.

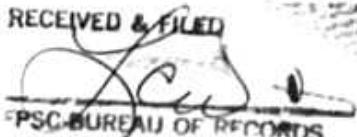
Thank you for your assistance with this filing.

Sincerely,

  
William B. Willingham

WBW/r1

trib.6



FILE COPY

**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

In re: Undocketed - Florida Public Utilities )  
Company 1996 Earnings Review for )  
Potential Overearnings )  
)

Docket No. 970893-PU  
Filed: July 15, 1997

**FPU'S REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Florida Public Utilities Company ("FPU"), pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006(4), Florida Administrative Code, submits this its Request for Confidential Classification of portions of the Commission Staff's audit work papers pertaining to the Commission Staff's 1996 Earnings Review for Potential Earnings of FPU's gas and electric divisions. In support thereof, FPU states as follows:

1. The Commission Staff's audit work papers at issue incorporate FPU's report to the Commission<sup>1</sup> regarding ongoing litigation between FPU and the Florida East Coast Railway ("FEC") and invoices<sup>2</sup> from the law firm that represents FPU in that matter. The report and the invoices include privileged information regarding the ongoing litigation. Disclosure of this information could impair FPU's chances of prevailing in the ongoing litigation and would provide an unfair advantage to FEC by exposing FPU's theory of the case and its litigation strategy.

2. The specific information and material for which confidential treatment is requested includes the names of present and potential consultants and witnesses, a description of each task that FPU's attorneys have performed on behalf of FPU in the FEC litigation, the strategies and options that have been considered and addressed by the attorneys, and the amounts that FPU has expended to date to pursue the litigation.

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<sup>1</sup> Page 1 of 20 of document 43-2/7.

<sup>2</sup> Pages 2 - 20 of document 43-2/7.

x-ref 06930-57  
DOCUMENT NUMBER/DATE

07052 JUL 15 6

FLORIDA RECORDS REPORTING

3. FPU requests that the above-listed information be classified as "proprietary confidential business information" within the meaning of Section 366.093, Florida Statutes. The information and material at issue is intended to be and is treated by FPU as privileged attorney-client work product that is proprietary and confidential.

4. An unedited version of the Commission Staff's audit work papers has been submitted to the Division of Records and Reporting on this date under a separate cover with the information asserted to be confidential highlighted in yellow. An edited version of the documents on which the information asserted to be confidential has been blocked out is enclosed herewith.

5. FPU requests that the information for which it seeks confidential classification remain confidential for a period of at least 18 months as provided in Section 366.093(4), Florida Statutes, or until such time as the litigation has concluded, whichever period is longer.

WHEREFORE, for the foregoing reasons, FPU respectfully requests that its Request for Confidential Classification be granted.

Respectfully submitted,

  
WILLIAM B. WILLINGHAM, ESQ.  
RUTLEDGE, ECENIA, UNDERWOOD, PURNELL  
& HOFFMAN, P.A.  
P. O. Box 551  
Tallahassee, Florida 32302-0551  
(904) 681-6788

Attorneys for Florida Public  
Utilities Company

FPU  
Review of Abbott & Joyce  
Follow Up Needed

KW  
7/14/77

1. Classification of gate closing in ~~Robert A. Terry~~  
~~After M.L. Kohl, Exec E.C.O. E. Chesapeake~~  
~~Utilities Corp E. male - 5/1/77 They don't~~  
~~know my interest in the co's FPU pay~~  
~~for right to financial review~~
2. Ready to Cast 12/31/76 for \$1353473 -  
Not about agia it should be made -  
Does it affect expense or do it affect  
work with working capital ~~Due 24/2 No effect~~  
~~34/2 Due 24/2~~
3. A def tax asset of \$430,000 was released  
from a lot to no book at you and  
Does this affect anything  
Or financial review ~~9/1~~
4. Payroll expense may be overstated by \$22906  
if you base on a year end you would get a  
ded PR for entry
5. Find out what the story on R/SCORP is  
Should be paid in advance for \$214,099  
The O.F. says its' incorrect  
Confidential Disclosure Rule 43-5
6. Check base on inventory to see if it should  
be allowed \$15926
7. Compare current interest of \$343 1/6 Y in  
WPIS to base up in FAIC Cost of Capital  
~~See WIP 31-1~~

Follow up on material items  
My follow up on item under review due  
to the date.

Gp

FPC  
Notes on Delattre, Town WP's  
TPE 12/31/96

5447

last identified - environmental, insurance recoveries - self-insured

Response to internal control letter

Agree with City Tax 1000 mm.

Fixed assets - more data in place for 1996

Property - don't feel applicable

Personnel Salary 7/1/93 > 1

Bonus 100% - 100 shares stock \$300 + \$100 for each

making \$ 9300 for each committee. Suggal

Majority stock balance - Terry Robert L.

Kale, Wallace M. Smith Co., 15 Classmate

11/1/96

EDP audit - Computer Control Worksheet

Follow up for last memo letter

Identify commitment to information security, system acquisition, development or alter, computer operations & information support

Specify controls tested in information security, authentication & access system, encryption and AIP application

Password change frequency - inadequate

Access plan - no key held jointly

Physical records stored adequately

Data entry - can perform update file after 5 years of print processing

On-line updating can result in poor print increasing of open items & the ability to change open item status

and to change entries

Items are not always deleted on cancellation

Edmond - City of Oklahoma, 60% profit & Edison Environmental

Indemnification - FPC is City of Edmond  
City of Edmond - class agreement

11/1/96

Glen Beck, Thompson, Thompson - nothing significant  
12/96 - earnings cap, Pennsylvania backdating  
12/1/96 - Glen Beck, FPC is FEC to sue all  
involving backdating

Conroy, investigation - Continental Ins. Co. 9/2

A James & Kimball & First Natl Bank vs FPC  
v Town of Palmer et al. Fire Dept.  
House fire - alleged neglect caused fire  
of small legitimate business claim  
Damages est \$250000 for FPC

Legal PCT activity for case received until  
Nov 1981 - Stamps all over in cut control  
Sum of legal differences also \$263,700

Budgetary Review results - Other Committee  
With due to increase in assessment payable  
there being diff.  
No other significant difference that were not  
summarized prior to this committee  
Maturity value £293,000

Several checks over £1000 did not have stamps  
allegation - bank didn't pay control account

\* Carl - balance of £1353,473 & a part  
receipts of £26,417 for cash receipts agreed  
Debtors paid on accts for outstanding debts  
Summary account increased by £93,000  
Result of past retirement benefits review  
Retirement - death

J/R 14/1/90 due of £280  
\* Balance in my pocket due to amortization of  
reg asset

Received in off-turbine due to owing of £109 diff

asset liability during year  
overstatement was due to 2nd due to inefficiencies  
Registration required due to change in policy date  
from March to Sept

\* Offset amount of £400,000 transferred from bank  
to contingency at yr end  
A/P confirm

Adjustments Passed On:

|   |  |
|---|--|
| Misc. A/R                                   | 31,700   |
| (M. Rev)                                    | (31,700)   |
| Employee A/R                                | 22,900 - Decrease due to change<br>in accounting procedures dictated<br>by AIA |
| AIA   | (22,900 - No longer in debt worth<br>to completion of project)                 |
| March ad disc F/R                           | 24,600   |
| Def. Rev                                    | (24,600)   |
| Accrued Lit. & Legal A/R                    |  |
| Compensation Exp                            | 1,418  |
| Misc Powder Exp                             | (1,418)  |
| Accrued compensation exp for FY 1996        |  |
| Misc. Off Bal                               | 223,572 -  |
| Accrued Lit. & Legal                        | 59,500 - } no effect   |
| Legal bill                                  | (86,867 - )  |
| To adjust accrued environmental liability   |  |
| Part 2 Pay                                  | 1,343,672 - } no effect  |
| Carl  | (1,343,672) } City made up for 1/2   |
| To record partial retainage check set 12/96 |  |
| Accrued Lit. & Legal                        | 21,231 -   |
| Env. Exp.                                   | (21,231)   |
| To reduce overaccrued legal expenses        |  |
| Expenses                                    | (6,667)  |
| O/P   | (6,667)  |
| Invoices received after year end            |  |
| Legal Exp                                   | (13,061 - )  |
| Accrued Lit. & Legal                        | (13,061 - )  |
| Accrued legal                               |  |
| Lesson Inv                                  | £19,926 - £  |
| Inv. Inventor                               | (19,926 - )  |
| To record estimated car loss.               |  |

Deloitte &  
Touche LLP

Deloitte Touche  
Touche  
International

Suite 800  
1645 Palm Beach Lakes Boulevard  
West Palm Beach, FL 33401-2221  
Telephone: (561) 687-4043  
Facsimile: (561) 687-4061  
Internet: gray@dtius.com

Gail D. Ray  
Manager  
Accounting & Auditing Services

Computer audit did the following:

Reviewed cash register report - agreed to supporting doc & issued checks while

selected of checks & agreed docs to supp doc.

Test for proper signatures

Revised range of checks signature plus

calculated 3 months to reconcile PIP to E.I.

Selected 25 checks traced to backup including purchase orders

Defined responsibilities of individuals

Cash - with the conclusion of outstanding checks

FAC has negative cash position

\* Look at FAC bank statement 12/31/96  
that shows cash 1443672, AC(12X3672)

DET does not agree with it

Examined Financial Statement

Bal & facts:

|                 |          |
|-----------------|----------|
| End Bal         | 5718-    |
| Revenues        | 91967-   |
| Chay off        | (11138-) |
| Reserves        | 9038-    |
| <b>+ 45367-</b> |          |

Based on analysis of 3 yrs cash off in comparison  
to revenue

Asked for transaction history

DET did not attach documentation

\* Cash book of \$210,546 in property in Dec. 96.  
\$21,000 of which was for items not found  
Look at entry.

Auto Payee  
Test test bank recs - confirmation - agree applied  
select a few and check, delete others & check  
to documentation  
test cash on hand

A/R - determine if estimates are applied, test to write up, related  
parties, etc.  
test all off doubtful accounts, bad debts etc. select a few  
10% off of estimates and compare  
and at least 10% of total of accounts  
20% not off hand test  
Test Recs. Due from account to Cash 100.

Inventory - Test good one company etc.  
Test Market value - previous presentation of bad  
select purchases or sales, prior to 1/1/70 Trace to  
Receiving reports  
Test early cut off of debt ratios & physical adj's  
Receivable - lead or prior period  
Test presentation  
Equipment - look at estimated by year for receivable  
Property - for CWP schedule, agree to 1/1/70, look at  
ACVOC code, see monthly cuts, agree balance  
UPIS in CWP Test Recs. Due by tracing totals  
analytical review  
Con 1/1/70 adj off  
Payroll - compare ; make selection of date & test for category (a)  
select some 5 days after end  
Debt - compare - compare, first accrued interests  
of net expense (retail) )  
Accumulated - evaluate reasonableness of estimates  
of debt present etc.  
Real Prop Capital - check creditable of actuary, compare  
Equity - not for changes, trace 1961, compare to  
Test Dividends 1970, test stock option calc  
agreed to Board of Dir. minutes  
Sales - analytical test - select sales returns & income  
presented (by line)  
Test cut off of sales  
Expense - Analytical test

\* Interest expense sum total \$343,164  
per 61 348,881  
ITC - consistent with prior years

\* Dividends proposed did not fall in acceptable range of the D&GT estimates (244,337 to 1)  
There is concern regarding Riscorp's financial position - need to be approached.  
There is significant loss from PEGIS  
losses PAVC says 700,000, PEGIS says 325,000  
Proposal for Div. last to 519,702.9 F auto 53,700  
Actual claim paid 2590- 331-

Insurance - As of 3/96 Riscorp was doing a very negative rating plan agreement for Workman's Comp for Gladis 390,000 claims, 80% underground gas lines to reduce self insured  
Tremont has had 100% agreement rating for gas heat thru to Shillies. Gas insurance old policy  
Cover of 10,000 over \$25,000 has been purchased  
for Gladis & Gladis \$450,000 for pollution  
Employee liability  
Received as of 12/31/95 - \$1,206,340.

D&GT used 2 methods to estimate losses to NYC -  
Unrelated land development T & P consulting Ferguson  
Used unadjusted loss method for gas heat  
Estimate 1 range was \$430,000 - \$92,000  
Because of uncertainty of Riscorp holding a reserve at the end of year will determine

PP7

*Copy*

| JOURNAL ENTRY HEADER  |                 |            | JE DESCRIPTION: <i>999</i>       |
|---|-----------------|------------|----------------------------------|
| BATCH TYPE (M/S M ACCT YEAR 1996 PERIOD 12  |                 |            | TRAC<br>96/12                    |
| JOURNAL NUMBER <i>10481</i>   | <i>7498</i>     |            |                                  |
| COMPANY 099   |                 |            | Correction of a reclassification |
| REFERENCE 999   | SOURCE JE       |            | entry for 10k December 1996      |
| DESCRIPTION: 10Q  | AUTO ACCRUAL? 1 |            |                                  |
| ACCOUNT NUMBER  | AMOUNT          |            | DESCRIPTION                      |
|   | DEBIT           | CREDIT     | SUBLG. NUMBER                    |
| 099.0.0.2820.1  | 431,808.00      |            | Accumulated Def. IT              |
| 099.0.0.1900.1  |                 | 431,808.00 | Accumulated Def. IT              |
| 099.0.0.2360.1  |                 | 431,808.00 | Taxes accrued                    |
| 099.0.0.1650.1  | 431,808.00      |            | Prepayments other - IT           |
| <p>The balance at the end of the year was in taxes accrued was a debit balance because as explained by the company the CO unpaid taxes in the year. Because of this they determined this was as prepayment of an asset account. A JE was made for this. This is a prepayment + w w/c - ok</p> |                 |            |                                  |
| PAGE <i>1</i> OF <i>1</i>   | PAGE TOTALS     |            |                                  |
|   | J.E. TOTALS     | 863,616.00 | 863,616.00                       |

|             | INITIALS | DATE     |
|-------------|----------|----------|
| PREPARED BY | JS       | 02/05/97 |
| APPROVED BY | CM       | 3/1/97   |
| ENTERED BY  | TRAC     | 3/1/97   |
| CHECKED BY  | RJK      | 3/1/97   |
| POSTED BY   | MOL      | 3/1/97   |

CONFIDENTIAL

FB2

FPU v. FEC RE: FPU'S LANTANA PROPERTY  
REPORT TO PSC AUDITORS, REQUESTED 04/23/97

C:\FEC\_PSC.PSC [M.L. SCHNEIDERMAN] 04/24/97

SUMMARY:

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

ACTIONS:

[REDACTED]

[REDACTED]

Confidential

(3a)

① 43-2  
1

LAW OFFICES OF  
ARMAN, CRITTON & LUTTER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

APRIL 2, 1991

MARC L. SCHNETDERMANN  
FL. PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

S T A T E M E N T

Matter: 96029  
FL. PUBLIC UTIL. CO. V. FL. EA. COAST RAILW  
Client: 1828

For Professional Services Rendered:

[REDACTED]

(continued)

(3)

(2)

[REDACTED]  
Letter to Process Server:

## INVOICE AUDIT

|   |                      |
|---|----------------------|
| <input type="checkbox"/> CHECK EXTENSIONS             |                      |
| <input checked="" type="checkbox"/> CHECK SALES TAX   | Amounts Incurred:    |
| <input type="checkbox"/> CHECK DISCOUNTS              |                      |
| <input checked="" type="checkbox"/> CHECK ACCOUNT NO. | 41 PHOTOCOPY EXPENSE |
| <input type="checkbox"/> ENCODE DUE DATE              |                      |
| <input type="checkbox"/> CHECK PAYMENT STUBS          |                      |
| <input type="checkbox"/> DATE: <u>DMR APR 16 1966</u> |                      |
| <input type="checkbox"/> AUDITED BY: _____            |                      |

Total Professional Services \$ [REDACTED]

Total Disbursements Incurred \$ [REDACTED] 7

### Recapitulation

For Professional Services  
For Disbursements Incurred  
Balance in Trust/Retainer \$

Bill # 11962 Total Due \$

IRS # 59-2827481

=====

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

(3)

LAW OFFICES OF  
BURMAN, CRITTON & LUTTIER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

MAY 2, 1996

MARC L. SCHNEIDERMAN  
FL.PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

S T A T E M E N T

Matter: 96029  
FL.PUBLIC UTIL.CO. V. FL.EA.COAST RAILW  
Client: 1828

For Professional Services Rendered:

[REDACTED]

Total Professional Services \$ [REDACTED]

For Disbursements Incurred:

[REDACTED]

Total Disbursements Incurred \$ [REDACTED]

ENTERED  
ENTERED

MAY 2, 1996

(continued)

(X)

INVOICE AUDIT

- CHECK EXTENSIONS
- CHECK SALES TAX
- CHECK DISCOUNTS
- CHECK ACCOUNT NO.
- ENCODE DUE DATE
- CHECK PAYMENT STUBS
- DATE: May 2, 1996
- AUDITED BY: L. Schneideman

## Recapitulation

At [REDACTED] per hour [REDACTED] worked [REDACTED] Hours for \$ [REDACTED]

For Professional Services [REDACTED] Hours \$ [REDACTED]  
For Disbursements Incurred [REDACTED]  
Balance in Trust/Retainer \$ [REDACTED]

Bill # 12067 Total Due \$ [REDACTED]  
IRS # 59-2827481 =====

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

LAW OFFICES OF  
BURMAN, CRITTON & LUTTIER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

JUNE 7, 1996

MARC L. SCHNEIDERMAN  
FL. PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

**STATEMENT**

Matter: 96029  
FL.PUBLIC UTIL.CO. V. FL.EA.COAST RAILW  
Client: 1828

**For Professional Services Rendered:**

Total Professional Services \$

**For Disbursements Incurred:**

ENTERED

**ACCT'S PAYABLE**

Total Disbursements Incurred \*

|  |            |
|--|------------|
| <b>INVOICE AUDIT</b>                         |            |
| <input type="checkbox"/> CHECK EXTENSIONS    |            |
| <input type="checkbox"/> CHECK SALES TAX     |            |
| <input type="checkbox"/> CHECK DISCOUNTS     |            |
| <input type="checkbox"/> CHECK ACCOUNT NO.   |            |
| <input type="checkbox"/> ENCODE DUE DATE     |            |
| <input type="checkbox"/> CHECK PAYMENT STUBS |            |
| <input type="checkbox"/> DATE:               | 7/1/1996   |
| <input type="checkbox"/> AUDITED BY:         | J. Sartore |

(continued)

L-96-168

## Recapitulation

At [REDACTED] per hour [REDACTED] worked [REDACTED] Hours for \$ [REDACTED]

For Professional Services [REDACTED] \$ [REDACTED]

For Disbursements Incurred [REDACTED]

Balance in Trust/Retainer \$ [REDACTED]

Bill # 12218

Total Due \$ [REDACTED]

IRS # 59-2827481

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

ENTERED  
JUN 14 1996  
ACCT'S PAYABLE

(7)

LAW OFFICES OF  
BOMAN, CRITTON & LUTTIER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

OCTOBER 3, 1996

MARC L. SCHNEIDERMAN  
FL.PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

**S T A T E M E N T**

Matter: 96029  
FL.PUBLIC UTIL.CO. V. FL.EA.COAST RAILW  
Client: 1828

**For Professional Services Rendered:**

This image shows a large grid of black horizontal bars on a white background. The grid consists of approximately 15 columns and 20 rows of bars. The bars are thick and black, completely obscuring any text or other content that might have been present. This pattern is typical of a redacted document where sensitive information has been removed.

(continued)

8

卷之三

A stack of approximately 15 blacked-out horizontal lines, suggesting redacted text.

卷之三

Total Professional Services \$

**For Disbursements Incurred:**

三

四

**Total Disbursements Incurred \$**

## Recapitulation

At \$ per hour I worked 10 Hours for \$

For Professional Services [REDACTED] Hours \$  
For Disbursements Incurred  
Balance in Trust/Retainer \$ [REDACTED]

Bill # 12583 Total Due \$ [REDACTED]  
IRS # 59-2827481 REFID: =====

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

ENTERED

ACCT'S PAYABLE

## INVOICE AUDIT

- CHECK EXTENSIONS
  - CHECK SALES TAX
  - CHECK DISCOUNTS
  - CHECK ACCOUNT NO.
  - ENCODE DUE DATE
  - CHECK PAYMENT STUBS

CHECK PAYMENT STUBS  
 DATE: PAT OCT-04-1996  
 AUDITED BY:

296-297

7

140 OFFICES OF  
BURMAN, CRITTEN & LUTTNER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

NOVEMBER 4, 1996

MARC L. SCHNEIDERMAN  
FL. PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

**STATEMENT**

## INVOICE AUDIT

- CHECK EXTENSIONS
  - CHECK SALES TAX
  - CHECK DISCOUNTS
  - CHECK ACCOUNT NO.
  - ENCODE DUE DATE
  - CHECK PAYMENT STUBS
  - DATE: PAT NOV 18 1996
  - AUDITED BY: PAT NOV 18 1996

1761-344

Matter: 96029  
FL.PUBLIC UTIL.CO. V. FL.EA.COAST RAILW  
Client: 182A

**For Professional Services Rendered:**

ENTER  
20

ACCT'S R

SEARCHED NOV 22 1996

Schneiderman;

(continued)

ENTERED  
NOV 20  
ACCT'S F

(continued)

11

ENTIRE  
NOV 30 1991  
ACC G?

(continued)

(2)

This image shows a horizontal strip of a historical document that has been heavily redacted with black ink. The text is completely illegible, appearing as a series of thick, dark horizontal bands.

### Total Professional Services 4

**For Disbursements Incurred:**

A black and white photograph showing a stack of approximately 15-20 thin, horizontal wooden sticks or reeds. The sticks are bundled together and appear to be dried or partially charred, with some darker, charred ends visible. They are arranged in a dense, overlapping pile against a light background.

Total Disbursements Incurred \$

ENTERED  
NOV 20 1996  
ACCTS PAYABLE

(continued)

13

## Recapitulation

At [REDACTED] per hour [REDACTED] worked [REDACTED] Hours for \$ [REDACTED]

For Professional Services [REDACTED] Hours \$ [REDACTED]  
For Disbursements Incurred [REDACTED]  
Balance in Trust/Retainer \$ [REDACTED]

Bill # 12663 Total Due \$ [REDACTED]  
IRS # 59-28274R1 \*\*\*\*\*

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

ENTERED  
NOV 20 1996  
SCTS PAYABLE

(7)

COMPANY CORRESPONDENCE

LOCATION: WEST PALM BEACH

ATTENTION OF: C.L. STEIN, VICE PRESIDENT

SUBJECT: FEC LITIGATION

DATE: DECEMBER 9, 1996

LOCATION: WEST PALM BEACH

TO DATE, INCLUDING THE ATTACHED INVOICE, WE HAVE RECEIVED THE FOLLOWING  
INVOICES PERTAINING TO OUR F.E.C. DISPUTE:

ALLEY MAASS: \$ [REDACTED] ✓  
MIKE BURMAN: \$ [REDACTED] ✓  
MIKE BURMAN: \$ [REDACTED] ✓  
MIKE BURMAN: \$ [REDACTED] X  
MIKE BURMAN: \$ [REDACTED] ✓  
MIKE BURMAN: \$ [REDACTED] ✓

[REDACTED]

=====

SINCERELY,  
*Marc L. Schneidermann*  
MARC L. SCHNEIDERMAN  
MANAGER OF ENGINEERING  
AND GAS SUPPLY

✓ = Copies of invoices rec'd  
○ = Invoices received for Payee, Int'l, + work appennd to this litigation

ENTERED

DEC 11 1996

ACCT'S PAYABLE

(15)

LAW OFFICES OF  
BURMAN, CRITTON & LUTTIER  
712 U.S. HIGHWAY ONE  
SUITE 300  
NORTH PALM BEACH, FLORIDA 33408

DECEMBER 4, 1996

MARC L. SCHNEIDERMAN  
FL. PUBLIC UTILITIES CO.  
401 S. DIXIE HWY.  
WEST PALM BEACH, FL 33401

STATEMENT

## INVOICE AUDIT

- CHECK EXTENSIONS
  - CHECK SALES TAX
  - CHECK DISCOUNTS
  - CHECK ACCOUNT NO.
  - ENCODE DUE DATE
  - CHECK PAYMENT STUBS
  - DATE

O AUDITED BY: PAT DEC 09 1995

卷之三

Matter: 96029  
FL.PUBLIC UTIL.CO. V. FL.FA COAST RATING  
Client: 1828

**For Professional Services Rendered:**

(continued)

16

卷之三

A stack of five thick, dark, rectangular bars, possibly made of wood or metal, arranged vertically. The bars are slightly irregular in shape and size, with some showing signs of wear or discoloration.

卷之三

Total Professional Services \$

**For Disbursements Incurred:**

5

ENTERED

NET 11 1996

**ACCT'S PAYABLE**

### **Recapitulation**

At [REDACTED] per hour I worked [REDACTED] Hours for \$ [REDACTED]

For Professional Services [REDACTED] Hours \$ [REDACTED]  
For Disbursements Incurred [REDACTED]  
Balance in Trust/Retainer \$ [REDACTED]

Bill # 12752 Total Due \$ [REDACTED]  
IRS # 59-2827481 =====

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

67

## INVOICE AUDIT

• LAW OFFICES OF  
HUMAN, CRITTEN & LUTTRELL  
712 U.S. HIGHWAY ONE  
SUITE 200  
NORTH PALM BEACH, FLORIDA

- CHECK EXTENSIONS
  - CHECK SALES TAX
  - CHECK DISCOUNTS
  - CHECK ACCOUNT NO
  - ENCODE DUE DATE
  - CHECK PAYMENT STUBS
  - DATE
  - AUDITED BY

JANUARY 6, 1997

MARC L. SCHNEIDERMAN  
FL. PUBLIC UTILITIES CO  
401 S. DIXIE HWY  
WEST PALM BEACH, FL 33401

STATEMENT

Matter: 96029  
FL.PUBLIC UTIL CO. V. FL FA.COAST PATHW  
Client: 1828

**For Professional Services Rendered:**

The image consists of a grid of horizontal black bars on a white background. There are approximately 15 bars in each of the three columns. The bars are of different lengths and are positioned at various heights within each column. They overlap each other, creating a sense of depth. The texture of the bars is visible, suggesting they might be made of wood or metal.

(continued)

✓

[REDACTED]

Total Professional Services \$ [REDACTED]

## For Disbursements Incurred:

[REDACTED]

Total Disbursements Incurred \$ [REDACTED]

END

644/87

Jeri 96029

Page 3

Recapitulation

At [REDACTED] per hour [REDACTED] Worked [REDACTED] Hours for \$ [REDACTED]

For Professional Services 16.50 Hours \$ [REDACTED]

For Disbursements Incurred \$ [REDACTED]

Balance in Trust/Retainer \$ 0.00

Bill # 12889 Total Due \$ [REDACTED]

IRS # 59-2827421

Please INDICATE the Matter number with your remittance. This bill includes payments received ONLY through the end of this billing cycle month.

(20)

133

11