

State of Florida



3625 NW 82nd AVENUE
SUITE 400
MIAMI, FLORIDA 33166-7602

Commissioners:
JULIA L. JOHNSON, CHAIRMAN
SUSAN F. CLARK
J. TERRY DEASON
JOE GARCIA
DIANE K. KIESLING

Public Service Commission

June 30, 1997

George Bachman
Regulatory Coordinator
Florida Public Utility Co.
401 S. Dixie Hwy.
West Palm Beach, Fl. 33401

RE: Audit Control No. 97-057-4-2 Gas Earnings Review

Dear Mr. Bachman:

We have completed our field work in the above referenced audit. Included with this letter is a copy of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies. The utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these workpapers will become public documents.

Sincerely,

Ruth Young
Ruth Young
Audit Manger

Enclosure
cc: Denise Vandiver

Jim Bachman 6/30/97
Received by Company

X-ref 06930-97
DOCUMENT NUMBER-DATE

07053 JUL 15 1997

M E M O R A N D U M

July 15, 1997

Declassified

3/23/99

000000-PU

TO: DIVISION OF APPEALS
 XX DIVISION OF AUDITING AND FINANCIAL ANALYSIS
 DIVISION OF COMMUNICATIONS
 DIVISION OF ELECTRIC AND GAS
 DIVISION OF RESEARCH
 DIVISION OF WATER AND WASTEWATER
 DIVISION OF LEGAL SERVICES

FROM: DIVISION OF RECORDS AND REPORTING (SANDERS)

RE: CONFIDENTIALITY OF CERTAIN INFORMATION

DOCUMENT NO: ~~07053-97~~

DESCRIPTION: 1996 earnings review for potential overearnings
(Audit Control 97-057-4-2 x-ref DN 06930-97)

SOURCE: Florida Public Utilities Company

DOCKET NO. ~~970893-PU~~

The above material was received with a request for confidentiality (attached). Please prepare a recommendation for the attorney assigned to the case by completing the section below and forwarding a copy of this memorandum, together with a brief memorandum supporting your recommendation, to the attorney. Copies of your recommendation should also be provided to the Division of Records and Reporting and to the Division of Appeals.

Please read each of the following and check if applicable.

 The document(s) is (are), in fact, what the utility asserts it (them) to be.

 The utility has provided enough details to perform a reasoned analysis of its request.

07053-97

FPUC
Review of Deloitte & Touche
Follow up needed

KW
4/14/97

1. Check sec of GTE listing on ~~Robert L. Terry~~ Robert L. Terry, Walter M. Kohl, Essex & Co & Chesapeake Utilities Corp & make sure they don't have any interest in the co's FPUC pay for right of financial services
2. Get adv to Cash 12/31/96 for \$1353473 -
D&T didn't agree it should be made -
Does it affect expenses or is it only work in working capital? (See 24-2) ^{no effect} _{3.4} ^{what}
3. A def tax asset of \$430,000 was released from a liability to an asset at year end
Does this affect anything?
Get journal entry see 9-5
4. Payroll expense may be overstated by \$22906
What is error in a year end journal entry
check PR for entry
5. Find out what the story on RISCORP is.
Should we adjust insurance for \$214,939
that D&T says is overstated
Confidential Disclosure Re 43-5
6. Check loss on inventory to see if it should be allowed \$19926
7. Compare Suntrust interest of \$343164 in WP's to exp WP in FPUC Cost of capital
See WP 31-2

Follow up on material items:
No follow up on items unless review due to time limits

DOCUMENT NUMBER-DATE

07053 JUL 15 97

9/1
PAGE-REQ/PROG/REPORTING

F PUC
Notes on Deloitte & Touche WP's
TPE 12/31/96

Kay
4/4/97

Risk identified - environmental, insurance received - self-ins.

Response to internal control letters.

Agree with Cash Rec. memo.

Fixed assets - expense during in place for 1996

Property - don't feel applicable

Presman Salary \$148,937

Director fees - 100 shares stock \$300 + \$100 for each meeting \$7300 for each committee member

Majority stock owners - Terry, Robert L., Kohn, Dale M., Essex Co., & Chesapeake Utilities Corp.

EDP audit - Computer Control Worksheet

follow-up on last mgmt letter
update documentation on info security systems acquisition, development & mtc, computer operations & info system support

Specific controls tested in info security test controls around system convenience test A/P approval

Password change frequency inadequate
Disaster plan, recovery inadequate
Backup tapes not stored adequately

Doc. employee can perform under file mts expense & print processing.

Doc. user in purchasing can grant payment processing of open items & the ability to change open item status

Need to divide duties

User as mt always deleted on termination

Legal Re. with O'Kerman, Senteffitt & Eidson

Endorsement

Landis, St. Lawrence, Franck - FPUC vs City of Deland
over 7 m. chese agreements.

May 1996

Ellerbe, Thompson - Trepach - Nothing Significant

Walter - Carrings Corp., Fernandez over earnings
Alley, Mass - Regard FPUC vs FEC - re rail road

Conroy, S. Berg, Lannon - Continental Ins. Co

1 James H. Kembley & First Natl Bank vs FPU
2 & Town of Palm Bch Fire Dept
3 House fire - alleged gas leak caused fire
4 & inadequate alarm system
5 Damages est \$250,000 for FPU

Used P&T testimony for ins. accrual audit
Normal risk - strong reliance on int control
Investigated differences over \$263,700

Analytical Review results - Other current liabilities
High due to increase in accrued int payable
duets being diff.
No other significant differences that were not
similar to prior years (more exp)
Materiality was \$293,000

Several checks over \$1000 did not have proper
authorization - bank didn't pay until received
reclass outstanding checks

Bank - accrued adv of \$1,353,473 & a post
audit adv of \$376,417 for cash receipts & prepaid
debtor paid on adv for outstanding checks
Insurance accrual increased by \$83,000
because of post retirement benefits expense
for increase in weather
P/R up because of sales

* Increase in reg asset due to amortization of
reg asset
Decrease in def tax liab due to timing of #109 def
asset liability during yr.
Over/undersubscriptions are up \$1.2 mil due to underwritten
provisions increased due to change in policy date
from March to Sept

* Def tax asset of \$430,000 reclassified from liab
to asset asset at yr end
A/P - confirm

Adjustments Passed On:

Misc. A/R	\$ 37,700	
Def. Rev	(37,700)	
Employee A/R	28,906	To record debit & credit to employee A/R for cash and journal entries recorded in this file. Debit went to A/R expenses.
A/R	(22,906)	
to complete change of state benefits		
Merchandise A/R	24,600	
Def. Rev	(24,600)	
Accrual credit Galia A/R		
Compensation Exp	16,118	
Misc Paid in Cap	(16,118)	
second compensation exp 12/96 FY/1996		
Misc. Def/Debits	273,572	no effect
Accrued Env. Liab	595,106	
Reg. Liab	(868,678)	
to adjust accrued environmental tax liability		
Auto Pay	1,343,672	reverse entry made 12/19/96
Cash	(1,343,672)	
to record outstanding checks at 12/96		
Accrued Fuel Ins	214,339	
Ins. Exp	(214,339)	
to reduce overaccrual of ins. expenses		
A/R	6,667	
	(6,667)	
Invoices received after year end		
Legal Exp	130,611	
Accrued Liab	(130,611)	
Accrue legal		
Loss on Inv	19,926	
Inventory	(19,926)	
to record estimated inv. loss.		

Deloitte & Touche LLP



Suite 900
1645 Palm Beach Lakes Boulevard
West Palm Beach, FL 33401-2221
Telephone: (561) 687-4043
Facsimile: (561) 687-4061
Internet: gray@dtus.com

Deloitte Touche
Tohmatsu
International

Gail D. Ray
Manager
Accounting & Auditing Services

Computer audit did the following:

Obtained cash requirement report - agreed to supporting doc & issued check write
selected 25 checks & agreed auto to supp. doc.
test for proper signatures
verified storage of checks & signatures plus
selected 3 months to reconcile A/P to B/L
Selected 25 checks + traced to backup including purchase orders
Verified responsibilities of individuals

Cash - with the inclusion of outstanding checks, FPU has negative cash position

* Look at FPU Cash at 12/31/96
that was cash 1343672, A/P (1343672)

DET don't agree with it

Examined treasury stock

Doubtful accounts:

End Bal	65718-
Provision	91967-
Charge off	(13139-)
Reverses	19038-
	* 45367-

Based on analysis of 3 yrs write offs in comparison to revenue

Asked for turnover history
DET did not attend inventory

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

Audit Program

Cash - Test bank recs - ^{confirmations} - agree, ^{replied}
select a few paid checks, debits & credits & check
to documentation
test cash on hand

A/R - Determine if policies are applied, look for unusual sales, related
parties, etc.
test all. of doubtful accts & bad debt exp. select a few
write offs & determine authorization
look at way estimate doubtful accts
Do a roll forward test
test Res. Subsequent to cash rec.

Inventory - Test final inv. computation
Test Market value reserves & presentation of bal
select purchases or ship mem to YE trace to
receiving reports
Test early cut off of debit notes & physical adj's

Prepaid Exp. look at policy & procedure
Test presentation

Unltd Rev. - Compile - Look at estimates & review for seasonality
Capacity - Get CWP schedule, agree to GL & Sub ledgers, look at
AEUCO calc, review sign. wk's, agree balances
URIS to CWP Test End Dep. by agreeing totals &
analytical review
Compile Acq. adj.

Payables - compile, make selection of debit & test for cutoff (10)
select some 5 days after end.

Debt - Confirm, compile, test accrued interest
& int expense (rebals.)

Account exp. - Evaluate reasonableness of estimates
& check presentation

Res. Ret. Benefit - Check credentials of actuary, compile
Equity - look for changes, trace O&B, examine ITS
Test Overhead, SRE, test stock option Calc
agree to Board of Dir. Minutes

Sales - Analytical Rev. select sales returns & trace
to credits (Not done)

Test cutoff of sales

Expense - analytical Rev.

JPC

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

* Gen. Liab. accrual did not fall in acceptable range of the D&T actuary (\$214,337 only)
There is concern regarding RISCORP. Therefore holding reserve at high end may be appropriate.
There is discrepancy for loss of King Hussein's house. FPUC says \$80000, AEGIS says \$250000

Accrual for Gen. Liab. is \$197,889 & auto is \$27000.
Actual claims paid 2590- 330-

Insurance - As of 3/96 RISCORP was doing a retrospective rating plus agreement for Workman's Comp.
Also in 3/96 prepared coverage for underground gas mains because self insured.
Travelers has handled retrospective rating for gas leak & auto. Southern Risk Group does claim.
Coverage for losses over \$250000 has been purchased for Gen. Liab. & auto \$450000 for pollution & employers liability.
Reserve as of 12/31/96 - \$1,206,340.

D&T used 2 methods to estimate losses for W/C -
incurred loss development of Bornhuetter Ferguson
used incurred loss method for gen. & auto
Estimated range was \$430000 - \$920000
Because of uncertainty of RISCORP, holding a reserve at high end of range would be reasonable

Copy

JOURNAL ENTRY HEADER				JE#	999
BATCH TYPE (M/S	M	ACCT YEAR	1996	PERIOD	12
JOURNAL NUMBER	<u>10486</u>		<u>7498</u>	YR/MD	96/12
COMPANY	099				
REFERENCE	999		SOURCE	JE	
DESCRIPTION:	10Q		AUTO ACCRUAL?	1	

Correction of a reclassification entry for 10k December 1996

ACCOUNT NUMBER	AMOUNT		DESCRIPTION	SUBLDG. NUMBER
	DEBIT	CREDIT		
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><i>The balance at the end of the year shown taxes accrued was a debit balance because as explained by the company the CO overpaid taxes in the year. Because of this they determined this was a prepayment & an asset account. A JE was made for this. This is a prepayment + w w/c = OK</i></p>				

PAGE
[OF]

PAGE TOTALS			
J.E. TOTALS	863,616.00	863,616.00	

	INITIALS	DATE
PREPARED BY	JS	02/05/97
APPROVED BY	<i>CM</i>	2/5/97
ENTERED BY	<i>MOL</i>	2/5/97
CHECKED BY	<i>RSJ</i>	2/5/97
POSTED BY	<i>MOL</i>	2/5/97

FORM 02-012 12/91

PB

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

CONFIDENTIAL

SUMMARY:

ON 11/03/95, FEC THREATENED TO BARRICADE ITS RAILROAD CROSSING WHICH ALLOWS FOR INGRESS AND EGRESS TO FPU FOR ACCESSING ITS PROPERTY AND ITS LANTANA RADIO SYSTEM REPEATER / PIPE STORAGE YARD UNLESS FPU AND/OR LAN-HILL ASSUME SIGNIFICANT FINANCIAL RESPONSIBILITY AND LIABILITY FOR THE CROSSING. PRIOR TO THIS DATE THREATENING CALLS WERE RECEIVED FROM FEC BY FPU.

LAN-HILL WILL NOT ACCEPT ANY RESPONSIBILITY AND HAS AN ALTERNATE ROUTE TO THEIR SITE.

ABSENT THE FEC CROSSING THE SITE WOULD BE LAND-LOCKED AND HAVE NO VALUE.

ORIGINALLY, THE SUBJECT CROSSING ALIGNED WITH LANTANA'S ROAD RIGHT-OF-WAY THAT BIASECTED PROPERTY OWNED BY LAN-HILL WHICH IS IMMEDIATELY SOUTH OF AND WEST OF FPU'S PROPERTY. THE RIGHT-OF-WAY WAS DEEDED, VIA A QUIT CLAIM DEED, TO LAN-HILL BY THE TOWN OF LANTANA, THUS FEC IS ARGUING THAT THE CROSSING IS NO LONGER A PUBLIC CROSSING, BUT RATHER, IT IS A PRIVATE CROSSING FOR FPU AND LAN-HILL.

ACTIONS:

AROUND 10/95 FPU HIRED THE LAW FIRM ALLEY, MAASS, ROGERS & LINDSAY, PA TO EXPLORE / PROTECT FPU'S RIGHTS. ONCE THE ARGUMENTS BECAME HEAVILY SET IN LAWS OF RIGHT AND PROPERTY RIGHTS, WE HIRED A LAW FIRM WHICH SPECIALIZES IN THIS AREA, BURMAN, CRITTON & LUTTIER.

ALL PARTIES RECENTLY ATTENDED ARBITRATION AND A MUTUAL AGREEMENT WAS NOT OBTAINED. FEC HAS NOT TAKEN ANY ADDITIONAL ACTIONS OR CONVEYED ANY THREATS OF CLOSURE. AT THIS TIME, UNDER ADVICE FROM FPU'S ATTORNEY, WE ARE WAITING FOR FEC'S NEXT ACTION.

Confidential

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43-2
7

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

APRIL 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:

12/20/95	JMB	Conference with Lewis;	2.00	\$	600.00
12/20/95	COU	Courier Services	1.10		11.00
12/28/95	CB	Conference with JMB re: Legal Research Required;	0.20		30.00
12/28/95	CB	Legal Research re: Prescriptive Easements;	0.30		45.00
01/08/96	CB	Read/Review File;	0.80		120.00
01/09/96	CB	Read/Review File;	2.50		375.00
01/10/96	CB	Conference with JMB re: Legal Research;	0.20		30.00
01/10/96	CB	Legal Research re: Easements - Prescriptive Way of Necessity, Applicable Statutes and Case Law;	4.30		645.00
01/11/96	CB	Legal Research re: Easements; Review File;	3.90		585.00
01/11/96	CB	Conference with JMB;	0.20		30.00
01/12/96	CB	Conference with JMB; Telephone Conference(s) with Ed Lewis;	0.40		60.00
01/12/96	CB	Read/Review File Pertaining to Town's Ownership; Legal Research;	1.60		240.00
01/29/96	CB	Read/Review Recent Correspondence from FEC. Ed Lewis to Florida Public Utilities; Conference with JMB;	0.30		45.00
02/01/96	CB	Telephone Conference(s) with Ed Lewis re: Case Status;	0.20		30.00
02/01/96	CB	Telephone Conference(s) with Ed Lewis;	0.20		30.00
02/01/96	CB	Memo to JMB re: Case Status;	0.20		30.00
03/01/96	CB	Telephone Conference(s) with Ed Lewis re: Go Ahead to File Suit;	0.20		30.00
03/04/96	JMB	Conference with CDB; Review File;	0.50		150.00
03/04/96	CB	Telephone Conference(s) with E. Lewis; Legal Research re: Prescriptive Easement, Declaratory Judgement, Way of Necessity; Conference with JMB re:	4.10		615.00

(continued)

(3)

(2)

		Complaint; Draft Complaint;		
03/05/96	CB	Draft Complaint;	4.70	705.00
03/06/96	CB	Revise Complaint; Draft Complaint;	4.60	690.00
03/06/96	CB	Telephone Conference(s) with Ed Lewis re: Complaint;	0.20	30.00
03/06/96	CB	Telephone Conference(s) with Ed Lewis re: Complaint;	0.20	30.00
03/13/96	CB	Conference with Alfred Lasorte, Jr. re: Way of Necessity; Public v. Private Roads;	0.50	75.00
03/14/96	CB	Legal Research re: Way of Necessity Compensation: Public v. Private Road;	1.90	285.00
03/26/96	COU	Courier Services	0.55	5.50
03/27/96	CB	Legal Research; Revise Complaint;	2.70	405.00
03/27/96	CB	Telephone Conference(s) with Ed Lewis;	0.20	30.00
03/28/96	JMB	Conference with CDB; Review Draft of Complaint; Draft Final;	1.00	300.00
03/28/96	CB	Revisions to Complaint;	1.50	225.00
03/29/96	COU	Courier Services	0.45	4.50
03/29/96	CB	Read/Review Ed Lewis' Changes to Complaint;	0.20	30.00
03/29/96	CB	Telephone Conference(s) with Ed Lewis;	0.20	30.00
03/29/96	CB	Telephone Conference(s) with Ed Lewis re: Revisions to Complaint;	0.20	30.00
03/29/96	CB	Revise Complaint;	0.40	60.00
03/29/96	CB	Letter to Frank Cressman;	0.20	30.00
03/29/96	CB	Letter to Process Server;	0.20	30.00

Total Professional Services \$ 6696.00

INVOICE AUDIT

CHECK EXTENSIONS

CHECK SALES TAX

CHECK DISCOUNTS

CHECK ACCOUNT NO.

ENCODE DUE DATE

CHECK PAYMENT STUBS

DATE: DMR APR 16 1996

AUDITED BY: _____

41 PHOTOCOPY EXPENSE \$ 14.35

Total Disbursements Incurred \$ 14.35

Recapitulation

At	300.00 per hour	JMB worked	3.50 Hours for	\$	1,050.00
	10.00	COU	2.10		21.00
	150.00	CB	37.50		5,625.00

For Professional Services	43.10 Hours	\$	6,696.00
For Disbursements Incurred			14.35
Balance in Trust/Retainer		\$	0.00

Bill # 11962 Total Due \$ 6,710.35
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

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:

03/28/96	COU	Courier Services	1.20	\$	12.00
03/29/96	COU	Courier Services	1.20		12.00
04/23/96	JMB	Telephone Call to Sullivan;	0.10		30.00
04/23/96	JMB	Receipt and Review Motion to Dismiss;	0.30		90.00
04/30/96	JMB	Letter to Ed Lewis;	0.20		60.00
Total Professional Services					\$ 204.00

For Disbursements Incurred:

03/29/96	Check # 30175 to APS INTERNATIONAL; disbursement for: 96-029 SERVICE OF COMPLAINT & SUMMONS	\$ 69.00
03/29/96	Check # 30176 to CLERK OF COURT; disbursement for: 96-029 FILING FEE	206.00
04/02/96	Check # 30181 to BRENDA DEAN; disbursement for: MILEAGE	14.00
04/05/96	Check # 30207 to BRENDA DEAN; disbursement for: MILEAGE REIMB.	15.00
04/05/96	Check # 30207 to BRENDA DEAN; disbursement for: MILEAGE REIMB.	23.00
04/19/96	Check # 30304 to FEDERAL EXPRESS CORP; disbursement for: #100480387	10.75
04/19/96	Check # 30312 to BONDED COURIERS, INC.;; disbursement for: #B018	15.00
04/24/96	57 PHOTOCOPY EXPENSE	19.95
Total Disbursements Incurred		\$ 372.70

INVOICE AUDIT	
<input checked="" type="checkbox"/> CHECK EXTENSIONS	
<input checked="" type="checkbox"/> CHECK SALES TAX	
<input checked="" type="checkbox"/> CHECK DISCOUNTS	
<input checked="" type="checkbox"/> CHECK ACCOUNT NO.	
<input checked="" type="checkbox"/> ENCODE DUE DATE	
<input checked="" type="checkbox"/> CHECK PAYMENT STUBS	
DATE: <u>5/16/96</u>	
AUDITED BY: <u>L. Critton</u>	

ENTERED
 ENTERED
 MAY 8 1996
 ACCOUNTS RECEIVABLE

(continued)

(4)

Recapitulation

At 10.00 per hour COU worked	2.40 Hours for	\$	24.00
300.00 JMB	0.60		180.00
	-----		-----
For Professional Services	3.00 Hours	\$	204.00
For Disbursements Incurred			372.70
Balance in Trust/Retainer	\$	0.00	

Bill # 12067	Total Due	\$	576.70
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

842-2320

JUNE 7, 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:

05/04/96	CB	Legal Research re: Motion to Dismiss;	1.60	\$ 240.00
05/06/96	JMB	Receipt and Review Correspondence from Ed Lewis;	0.10	30.00
05/06/96	CB	Legal Research Motion to Dismiss;	2.60	390.00
05/06/96	CB	Read/Review Letter from Ed Lewis and Attached Case Law;	0.40	60.00
05/07/96	CB	Legal Research on FEC's Motion to Dismiss; Draft Memo to JMB;	6.30	945.00
05/08/96	CB	Legal Research re: Motion to Dismiss;	0.40	60.00
05/08/96	COU	Courier Services	0.60	6.00
05/09/96	CB	Legal Research and Draft Memorandum of Law to JMB re: Motion to Dismiss;	7.90	1,185.00
Total Professional Services			\$	2916.00

For Disbursements Incurred:

05/14/96	Check # 30461 to BRENDA DEAN;	\$	9.00
	disbursement for: MILEAGE REIMB.		
05/17/96	32 FAX USAGE CHARGE		32.00
05/31/96	187 PHOTOCOPY EXPENSE		47.95
Total Disbursements Incurred			\$ 88.95

ENTERED

JUN 14 1996

ACCT'S PAYABLE

INVOICE AUDIT	
<input checked="" type="checkbox"/> CHECK EXTENSIONS	
<input checked="" type="checkbox"/> CHECK SALES TAX	
<input checked="" type="checkbox"/> CHECK DISCOUNTS	
<input checked="" type="checkbox"/> CHECK ACCOUNT NO.	
<input checked="" type="checkbox"/> ENCODE DUE DATE	
<input checked="" type="checkbox"/> CHECK PAYMENT STUBS	
<input type="checkbox"/> DATE: <u>6/14/96</u>	
<input type="checkbox"/> AUDITED BY: <u>F. Stork</u>	

(continued)

C

Recapitulation

At 150.00 per hour CB worked	19.20 Hours for	\$	2,880.00
300.00 JMB	0.10		30.00
10.00 COU	0.60		6.00
	-----		-----
For Professional Services	19.90 Hours	\$	2,916.00
For Disbursements Incurred			88.95
Balance in Trust/Retainer	\$	0.00	

Bill # 12218	Total Due	\$	3,004.95
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
 BURMAN, 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:

09/12/96	CB	Telephone Conference(s) with Mark Heron, Tallahassee;	0.20 \$	30.00
09/12/96	CB	Telephone Conference(s) with Mark Heron - Tallahassee;	0.20	30.00
09/12/96	CB	Telephone Conference(s) with Mark Schneiderman re: Status of Discussions with FEC;	0.20	30.00
09/16/96	CB	Telephone Conference(s) with Tom Sullivan;	0.20	30.00
09/16/96	CB	Telephone Conference(s) with Mark Heron re: Status of Crossing Closing with DOT;	0.30	45.00
09/16/96	CB	Telephone Conference(s) with Trela White, Town of Lantana;	0.20	30.00
09/16/96	CB	Telephone Conference(s) with Tom Sullivan re: Case Status;	0.30	45.00
09/17/96	CB	Telephone Conference(s) with Trela White re: Settlement of Case;	0.40	60.00
09/17/96	CB	Letter to Marc Schneiderman re: Case Status Report;	0.40	60.00
09/18/96	CB	Revisions to Letter to Marc Schneiderman;	0.20	30.00
09/18/96	CB	Read/Review Letter from Mark Herron;	0.20	30.00
09/18/96	CB	Telephone Conference(s) with Trela White;	0.20	30.00
09/23/96	CB	Read/Review Letter from Mark Heron;	0.20	30.00
09/23/96	CB	Telephone Conference(s) with Trela White re: Lantana's Position;	0.20	30.00
09/23/96	CB	Letter to Mark Heron;	0.20	30.00
09/23/96	CB	Letter to Marc Schneiderman;	0.20	30.00
09/23/96	CB	Fax to Ed Lewis;	0.20	30.00
09/25/96	CB	Telephone Conference(s) with Trela White;	0.20	30.00
09/26/96	CB	Telephone Conference(s) with Ed Lewis;	0.20	30.00

(continued)

⑧

09/26/96	CB	Telephone Conference(s) with Mark Schneiderman;	0.20	30.00
09/26/96	CB	Telephone Conference(s) with Tom Sullivan re: Situation with Town of Lantana;	0.30	45.00
09/26/96	CB	Telephone Conference(s) with Trela White;	0.20	30.00
09/26/96	CB	Telephone Conference(s) with Trela White;	0.20	30.00
09/27/96	CB	Telephone Conference(s) with Ed Lewis;	0.20	30.00
09/27/96	CB	Revise Complaint to Add Allegations of Newly Discovered Facts;	2.20	330.00
09/27/96	CB	Letter to Frank @ Cressman;	0.20	30.00
09/27/96	CB	Telephone Conference(s) with Mark Schneiderman;	0.20	30.00
09/27/96	COU	Courier Services	0.60	6.00

Total Professional Services			\$	1221.00

For Disbursements Incurred:

09/18/96	4 FAX USAGE CHARGE	\$	4.00
09/18/96	1 LONG DISTANCE CALLS		4.21
09/23/96	4 FAX USAGE CHARGE		4.00
09/30/96	92 PHOTOCOPY EXPENSE		32.20
09/30/96	8 FAX USAGE CHARGE		8.00
09/30/96	1 POSTAGE		4.80

Total Disbursements Incurred			\$ 57.21

Recapitulation

At 150.00 per hour CB worked	8.10 Hours for \$	1,215.00
10.00 COU	0.60	6.00

For Professional Services	8.70 Hours	\$ 1,221.00
For Disbursements Incurred		57.21
Balance in Trust/Retainer	\$	0.00

Bill # 12583	Total Due \$	1,278.21
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
OCT 16 1996
ACCT'S PAYABLE

(9)

INVOICE AUDIT	
<input checked="" type="checkbox"/>	CHECK EXTENSIONS
<input checked="" type="checkbox"/>	CHECK SALES TAX
<input checked="" type="checkbox"/>	CHECK DISCOUNTS
<input checked="" type="checkbox"/>	CHECK ACCOUNT NO.
<input checked="" type="checkbox"/>	ENCODE DUE DATE
<input checked="" type="checkbox"/>	CHECK PAYMENT STUBS
<input type="checkbox"/>	DATE: PAT OCT 04 1996
<input type="checkbox"/>	AUDITED BY: PAT

296-217

LAW OFFICES OF
 BURMAN, CRITTON & LUTTIER
 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

INVOICE AUDIT	
<input checked="" type="checkbox"/>	CHECK EXTENSIONS
<input checked="" type="checkbox"/>	CHECK SALES TAX
<input checked="" type="checkbox"/>	CHECK DISCOUNTS
<input checked="" type="checkbox"/>	CHECK ACCOUNT NO.
<input checked="" type="checkbox"/>	ENCODE DUE DATE
<input checked="" type="checkbox"/>	CHECK PAYMENT STUBS
<input type="checkbox"/>	DATE: _____
<input type="checkbox"/>	AUDITED BY: <u>PAT</u> NOV 18 1996

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:

10/02/96	CB	Telephone Conference(s) with Tom Sullivan;	0.20 \$	30.00
10/02/96	CB	File Amended Verified Complaint;	0.30	45.00
10/02/96	CB	Letter to Marc Schneiderman;	0.20	30.00
10/02/96	CB	Letter to Ed Lewis;	0.20	30.00
10/02/96	CB	Letter to Mark Herron;	0.20	30.00
10/02/96	COU	Courier Services	0.60	6.00
10/08/96	CB	Read/Review Letter from Mark Herron;	0.20	30.00
10/08/96	JMB	Conference with CDB;	0.40	120.00
10/08/96	COU	Courier Services	0.30	3.00
10/09/96	CB	Review and Analyze Maintenance Crossing Figures; Letter to Marc Schneiderman re: Settlement Proposal;	1.50	225.00
10/09/96	CB	Read/Review Letter from Mark Herron to FDOT re: Administrative Hearing;	0.20	30.00
10/09/96	CB	Letter to Tom Sullivan re: Maintenance Costs;	0.30	45.00
10/09/96	CB	Prepare for Motion for Temporary Injunction & Notice of Hearing;	1.80	270.00
10/09/96	CB	Read/Review Letter from Chris Haughee and Letter from Mark Herron to FDOT;	0.30	45.00
10/09/96	CB	Telephone Conference(s) with Judge Cohen's J.A. re: Special Set Hearing on Motion for Temporary Injunction;	0.20	30.00
10/11/96	CB	Conference with JMB re: Hearing on Temporary Injunction;	0.10	15.00
10/15/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
10/15/96	CB	Read/Review FDOT Opening/Closing Procedures Received from Jack Webb;	0.30	45.00
10/15/96	CB	Letter to Jack Webb;	0.20	30.00
10/17/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00

ENTERED
 NOV 20 1996
 ACCTS PAYABLE

ENTD NOV 22 1996

(continued)

(10)

10/17/96	CB	Conference with TMB re: Litigation Estimate;	0.10	15.00
10/17/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
10/17/96	CB	Telephone Conference(s) with Jack Webb;	0.20	30.00
10/17/96	CB	Telephone Conference(s) with Mark Herron;	0.20	30.00
10/17/96	CB	Telephone Conference(s) with Cindy Price, Attorney for FDOT re: FDOT Position;	0.40	60.00
10/17/96	CB	Telephone Conference(s) with Mark Herron;	0.30	45.00
10/17/96	CB	Fax to Mark Herron;	0.30	45.00
10/17/96	CB	Fax to Marc Schneiderman;	0.30	45.00
10/17/96	CB	Telephone Conference(s) with Cindy Price;	0.20	30.00
10/17/96	CB	Draft Motion for Emergency Hearing;	0.30	45.00
10/18/96	COU	Courier Services	0.30	3.00
10/18/96	CB	Finalize Request for Emergency Hearing; Prepare Notice of Hearing;	0.40	60.00
10/18/96	CB	Memo to File re: Telephone Conversations with Cindy Price, Esq., Mark Heron, Esq.;	0.20	30.00
10/18/96	CB	Read/Review Fax from Mark Herron;	0.20	30.00
10/18/96	CB	Revisions to Motion for Emergency Haering & Motion for Temporary Injunction Based Upon Letters from FDOT;	0.50	75.00
10/18/96	CB	Legal Research re: Admin. Rules Emergency Hearing;	0.50	75.00
10/18/96	CB	Telephone Conference(s) with Trela White re: Temporary Injunction;	0.30	45.00
10/21/96	CB	Telephone Conference(s) with Cindy Price - FDOT;	0.20	30.00
10/21/96	CB	Telephone Conference(s) with Cindy Price - FDOT;	0.20	30.00
10/21/96	CB	Conference with JMB re: Case Status;	0.10	15.00
10/21/96	CB	Telephone Conference(s) with Cindy Price;	0.20	30.00
10/21/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
10/21/96	CB	Telephone Conference(s) with Ed Lewis;	0.20	30.00
10/21/96	CB	Telephone Conference(s) with Cindy Price;	0.20	30.00
10/21/96	COU	Courier Services	0.50	5.00
10/22/96	CB	Letter to Judge Cohen re: Hearing on Temporary Injunction;	0.20	30.00
10/22/96	CB	Letter to Frank Cressman re: Verified Motion for Temporary Injunction;	0.30	45.00
10/22/96	CB	Prepare Verified Motion for Temporary Injunction;	0.20	30.00
10/22/96	CB	Letter to Cindy Price re: FDOT Agreement Not to Process Application for Crossing	0.30	45.00

(continued)

(1)

		Closure:	
10/23/96	COU	Courier Services	0.60 6.00
10/24/96	COU	Courier Services	0.80 8.00
10/25/96	CB	Telephone Conference(s) with Tom Sullivan;	0.20 30.00
10/25/96	CB	Telephone Conference(s) with Tom Sullivan;	0.30 45.00
10/25/96	CB	Telephone Conference(s) with Trela White;	0.20 30.00
10/25/96	CB	Telephone Conference(s) with Judge Cohen's J.A. Janice Vigoda;	0.20 30.00
10/25/96	CB	Telephone Conference(s) with Judge Cohen's J.A. Janice Vigoda;	0.20 30.00
10/25/96	CB	Telephone Conference(s) with Cindy Price;	0.20 30.00
10/25/96	CB	Prepare Agreed Order on Plaintiff's Motion for Emergency Hearing on Plaintiff's Motion for Temporary Injunction;	0.60 90.00
10/25/96	CB	Letter to Cindy Price;	0.20 30.00
10/25/96	CB	Letter to Trela White;	0.20 30.00
10/25/96	CB	Letter to Tom Sullivan;	0.20 30.00
10/25/96	CB	Revise Agreed Order Pursuant to Telephone Conversation with Tom Sullivan;	0.20 30.00
10/28/96	CB	Read/Review Defendant Town of Lantana's Motion to Dismiss;	0.20 30.00
10/28/96	CB	Read/Review FEC's Response in Opposition to Plaintiff's Motion for Temporary Injunction;	0.20 30.00
10/28/96	CB	Letter to Marc Schneiderman;	0.20 30.00
10/28/96	CB	Read/Review Letter from Tom Sullivan re: Agreed Order;	0.20 30.00
10/28/96	CB	Telephone Conference(s) with Tom Sullivan;	0.20 30.00
10/28/96	CB	Letter Via Fax to Tom Sullivan;	0.50 75.00
10/28/96	CB	Read/Review Notice of Hearing on Plaintiff's Motion for Temporary Injunction;	0.20 30.00
10/28/96	CB	Telephone Conference(s) with Trela White re: Answer to Complaint;	0.20 30.00
10/28/96	CB	Telephone Conference(s) with Cindy Price re: Agreed Order on Hearing for Temporary Injunction;	0.20 30.00
10/28/96	CB	Telephone Conference(s) with Tom Sullivan re: Agreed Order on Specially Set Hearing for Plaintiff's Motion for Temporary Injunction;	0.20 30.00
10/28/96	CB	Telephone Conference(s) with Cindy Price re: Agreed Order on Specially Set Hearing for Plaintiff's Motion for Temporary Injunction;	0.20 30.00

ENTERED
NOV 20 1996
ACCTS PAYABLE

(2)

10/28/96	CB	Letter to Judge Cohen re: Agreed Order:	0.20	30
10/28/96	CB	Read/Review Defendant FEC's Motion to Dismiss and Alternative Motion to Stay:	0.20	30
10/29/96	CB	Revise Agreed Order on Plaintiff's Motion for Emergency Hearing on Plaintiff's Request for Temporary Injunction:	0.30	45
10/29/96	CB	Telephone Conference(s) with David Baker re: Lan-Hill's Position in Settlement Discussions:	0.30	45
10/30/96	CB	Telephone Conference(s) with Tom Sullivan re: Revised Agreed Order:	0.20	30
10/30/96	CB	Telephone Conference(s) with Cindy Price re: Revised Agreed Order:	0.20	30
10/31/96	COU	Courier Services	0.50	5

Total Professional Services \$ 3171

For Disbursements Incurred:

10/07/96		Check # 31391 to JAMES A. ALOI INVESTIGATIONS; disbursement for: 96-029 SERVICE ON FDOT	\$	25
10/08/96		Check # 31404 to BRENDA DEAN; disbursement for: MILEAGE REIMB.		15
10/10/96		Check # 31424 to EDWARD D. CAMERON; disbursement for: 96-029 SERVICE ON TOWN OF LANTANA		35
10/15/96		Check # 31481 to BRENDA DEAN; disbursement for: MILEAGE 10/1/96		10
10/23/96		25 FAX USAGE CHARGE		25
10/23/96		1 LONG DISTANCE CALLS		5
10/28/96		4 FAX USAGE CHARGE		4
10/28/96		Check # 31537 to BRENDA DEAN; disbursement for: W/E 10/21		36
10/31/96		671 PHOTOCOPY EXPENSE		234
10/31/96		5 POSTAGE		1

Total Disbursements Incurred \$ 393

ENTERED
NOV 20 1996
ACCT'S PAYABLE

Recapitulation

At 150.00 per hour CB worked	20.10 Hours for	\$	3,015.00
10.00 COU	3.60		36.00
300.00 JMB	0.40		120.00
	-----		-----

For Professional Services	24.10 Hours	\$	3,171.00
For Disbursements Incurred			393.58
Balance in Trust/Retainer	\$	0.00	

Bill # 12663	Total Due \$	3,564.58
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
NOV 20 1996
ACCTS PAYABLE

(14)

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: \$ 3,746.25 ✓
MIKE BURMAN: \$ 6,710.35 ✓
MIKE BURMAN: \$ 576.70 ✓
MIKE BURMAN: \$ 3,004.95 ✓
MIKE BURMAN: \$ 6,764.95 ✓
MIKE BURMAN: \$ 1,925.35 ✓
MIKE BURMAN: \$ 1,278.21 ✓
MIKE BURMAN: \$ 3,564.58 ✓
MIKE BURMAN: \$ 3,142.61 ✓

\$30,173.95

=====

SINCERELY,

M. L. Schneidermann
MARC L. SCHNEIDERMANN
MANAGER OF ENGINEERING
AND GAS SUPPLY

✓ = Copies of invoices
⊙ = Invoices reviewed for Payee, Amt, + work applicable to this litigation

ENTERED

DEC 11 1996

ACCT'S PAYABLE

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

INVOICE AUDIT	
<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:
<input type="checkbox"/>	AUDITED BY: <u>PAT</u> <u>DEC 09 1996</u>

646-369

S T A T E M E N T

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

For Professional Services Rendered:

11/03/96	COU	Courier Services	0.60 \$	6.00
11/18/96	COU	Courier Services	0.60	6.00
11/19/96	CB	Review Motion for Temporary Injunction; Plan Evidence for Hearing; Conference with G.W.C. re: Hearing; Conference with JMB;	0.80	120.00
11/20/96	CB	Read/Review Fax from Ed Lewis;	0.20	30.00
11/20/96	CB	Telephone Conference(s) with Tom Sullivan re: Crossing Maintenance;	0.20	30.00
11/20/96	COU	Courier Services	0.50	5.00
11/21/96	CB DEL	Telephone Conference(s) with Ed Lewis;	0.20	30.00
11/21/96	CB	Memo to JMB re: Fax from Ed Lewis;	0.20	30.00
11/21/96	CB	Telephone Conference with JMB re: Crossing Maintenance;	0.10	15.00
11/21/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
11/22/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
11/22/96	CB	Review Plans/Maps;	0.30	45.00
11/22/96	CB	Draft Memorandum of Law in Support of Plaintiff's Verified Motion for Temporary Injunction;	0.30	45.00
11/25/96	CB	Telephone Conference(s) with Marc Schneiderman and George Sims;	0.30	45.00
11/25/96	CB	Prepare Affidavit for Frank Cressman in Support of Memo of Law;	0.80	120.00
11/25/96	CB	Legal Research & Prepare Memorandum of Law in Support of Verified Motion for Temporary Injunction; Legal Injunction;	6.60	990.00
11/25/96	CB	Letter to Marc Schneiderman Via Fax re: Affidavit;	0.20	30.00
11/25/96	CB	Letter to Marc Schneiderman Enclosing Copies of Defendant's Responsive	0.10	15.00

(continued)

(16)

		Pleadings:		
11/25/96	CB	Fax to Marc Schneiderman;	0.20	30.00
11/26/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
11/26/96	CB	Revise Affidavit;	0.50	75.00
11/26/96	CB	Letter to Marc Schneiderman;	0.20	30.00
11/26/96	CB	Telephone Conference(s) with Marc Schneiderman;	0.20	30.00
11/26/96	CB	Legal Research & Prepare Memorandum of Law in Support of Verified Motion for Temporary Injunction;	7.50	1,125.00

Total Professional Services			\$	2942.00

For Disbursements Incurred:

11/04/96		Check # 31596 to BRENDA DEAN; disbursement for: MILEAGE WEEK OF 10/28/96	\$	18.00
11/12/96		6 FAX USAGE CHARGE		6.00
11/19/96		Check # 31666 to BRENDA DEAN; disbursement for: W/E 11/11/96 MILEAGE		5.00
11/25/96		126 FAX USAGE CHARGE		126.00
11/25/96		1 LONG DISTANCE CALLS		16.00
11/30/96		43 PHOTOCOPY EXPENSE		15.00
11/30/96		8 FAX USAGE CHARGE		8.00
11/30/96		1 POSTAGE		5.00

Total Disbursements Incurred			\$	200.61

ENTERED
DEC 11 1996

ACCT'S PAYABLE

Recapitulation

At	10.00 per hour	COU worked	1.70 Hours	for \$	17.00
	150.00	CB	19.50		2,925.00

	For Professional Services	21.20 Hours	\$	2,942.00	
	For Disbursements Incurred			200.61	
	Balance in Trust/Retainer	\$	0.00		

Bill #	12752	Total Due	\$	3,142.61	
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.

(17)

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

INVOICE AUDIT	
<input checked="" type="checkbox"/>	CHECK EXTENSIONS
<input checked="" type="checkbox"/>	CHECK SALES TAX
<input checked="" type="checkbox"/>	CHECK DISCOUNTS
<input checked="" type="checkbox"/>	CHECK ACCOUNT NO.
<input checked="" type="checkbox"/>	ENCODE DUE DATE
<input checked="" type="checkbox"/>	CHECK PAYMENT STUBS
<input type="checkbox"/>	DATE:
<input type="checkbox"/>	AUDITED BY: <u>SAE</u> <u>10/16/97</u>

JANUARY 6, 1997

MARC L. SCHNEIDERMANN
 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:

12/03/96	JMB	Conference with CDR:	0.50 \$	150.00
12/03/96	CB	Finalize Brief; Letter to Judge Cohen:	2.10	315.00
		Prepare for Hearing:		
12/03/96	CB	Telephone Conference(s) with Marc Schneiderman:	0.20	30.00
12/03/96	CB	Read/Review Fax (Indemnity Agreement) Received from Marc Schneiderman:	0.20	30.00
12/03/96	CB	Conference with JMB re: Hearing:	0.20	30.00
12/03/96	CB	Telephone Conference(s) with Marc Schneiderman:	0.20	30.00
12/03/96	CB	Letter to Judge Cohen:	0.30	45.00
12/03/96	CB	Prepare for Hearing; Review Case Law:	1.70	255.00
12/03/96	COU	Courier Services	0.60	6.00
12/04/96	CB	Telephone Conference(s) with Marc Schneiderman:	0.20	30.00
12/04/96	CB	Prepare for Hearing:	1.60	240.00
12/04/96	CB	Meeting with Frank C. Crossman:	0.20	30.00
12/04/96	CB	Attend Hearing on Plaintiff's Motion for Temporary Injunction:	1.90	285.00
12/06/96	CB	Read/Review Letter & Proposed Order:	0.30	45.00
12/06/96	CB	Revise Order:	0.50	75.00
12/06/96	CB	Letter to Counsel for Defendant's:	0.30	45.00
12/06/96	COU	Courier Services	0.40	4.00
12/09/96	CB	Read/Review Fax (Letter & Proposed Order) Received from Counsel for Town of Lanxua:	0.30	45.00
12/10/96	CB	Read/Review Letter & Second Draft of Proposed Order on Plaintiff's Verified Motion for Temporary Injunction from FEC:	0.40	60.00
12/11/96	CB	Revise FEC's Second Draft of Proposed Order on Plaintiff's Verified Motion for Temporary Injunction; letter to Tom	0.20	30.00

(continued)

18

		Sullivan, Trela White & Cindy Price re:	
		Changes to Proposed Order:	
12/11/96	CB	Order Transcript of Hearing:	0.20 30.00
12/13/96	CB	Read/Review Letter to Judge Cohen & Proposed Order from Tom Sullivan:	0.30 45.00
12/13/96	CB	Follow-up on Hearing Transcript:	0.20 30.00
12/13/96	COU	Courier Services	0.40 4.00
12/16/96	CB	Read/Review Hearing Transcript of Hearing on Plaintiff's Verified Motion for Temporary Injunction:	0.80 120.00
12/16/96	CB	Prepare Proposed Order on Plaintiff's Verified Motion for Temporary Injunction:	0.30 45.00
12/16/96	CB	Letter to Judge Cohen on Plaintiff's Proposed Order on Plaintiff's Motion for Temporary Injunction:	0.80 120.00
12/16/96	CB	Telephone Conference(s) with Judge Cohen's J.A. re: Entry of Both Orders on Plaintiff's Motion for Temporary Injunction:	0.20 30.00
12/17/96	CB	Telephone Conference(s) with Joe Nasuti:	0.40 60.00
12/17/96	COU	Courier Services	0.40 4.00
12/31/96	CB	Memo to JMB re: Orders on Plaintiff's Verified Motion for Temporary Injunction:	0.20 30.00

Total Professional Services \$ 2298.00

For Disbursements Incurred:

12/13/96	Check # 31872 to COLLEEN BODIK; disbursement for: EXP.REIMB. ATTEND HEARING ON PALINTIFF'S MOTION FOR TEMPORARY INJUNCTION	\$ 7.20
12/18/96	53 FAX USAGE CHARGE	53.00
12/19/96	Check # 31920 to WEST PUBLISHING CO.; disbursement for: #397-956-032	50.02
12/19/96	Check # 31926 to BONDED COURIERS, INC.; disbursement for: #4258,6032,6035,9896	15.00
12/31/96	415 PHOTOCOPY EXPENSE	145.25
12/31/96	40 FAX USAGE CHARGE	40.00
12/31/96	1 LONG DISTANCE CALLS	18.75
12/31/96	1 POSTAGE	1.97

Total Disbursements Incurred \$ 331.19

ENTD 12/13/96

FIVE

6/14/97 *MW*
6/25/97

Per: 96029

Page 3

Recapitulation

At 300.00 per hour	JMB worked	0.50 Hours for \$	150.00
150.00	CB	14.20	2,130.00
10.00	COU	1.80	18.00

For Professional Services	16.50 Hours	\$	2,298.00
For Disbursements Incurred			331.19
Balance in Trust/Retainer	\$	0.00	

Bill # 12889	Total Due \$	2,629.19
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.

1997 JUN 13 10 57

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