

080268

APPLICATION FOR SALE, ASSIGNMENT OR TRANSFER
OF CERTIFICATE OR FACILITIES

(Pursuant to Section 367.071, Florida Statutes)

TO: Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

DEPARTMENT OF
ECONOMIC REGULATION

08 MAY -9 AM 10:18

RECEIVED
PUBLIC SERVICE
COMMISSION

The undersigned hereby makes application for the sale,
assignment or transfer of (all or part) of Water Certificate No.

435 W and/or Wastewater Certificate No. 3665 or facilities in
LEWY County, Florida, and submits

the following information:

PART I APPLICANT INFORMATION

A) The full name (as it appears on the certificate), address
and telephone number of the applicant:

PAR UTILITIES, INC
Name of utility

(352) 486-2828 (352) 486-6125
Phone No. Fax No.

P.O. Box 72
Office street address

CHIEFLAND, FL 32644
City State Zip Code

SAME
Mailing address if different from street address

PARHELLSWATER@GATEWAY.NET
Internet address if applicable

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08 MAY -9 PM 1:22
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FPSC/ECR 007 (Rev. 2/91)

DOCUMENT NUMBER-DATE

03887 MAY-98

FPSC-COMMISSION CLERK

080268

APPLICATION FOR SALE, ASSIGNMENT OR TRANSFER
OF CERTIFICATE OR FACILITIES

00111-0 007-14

(Pursuant to Section 367.071, Florida Statutes)

TO: Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, Florida 32399-0850

The undersigned hereby makes application for the sale,
assignment or transfer of (all or part) of Water Certificate No.
435 W and/or Wastewater Certificate No. 366 S or facilities in
LEVY County, Florida, and submits
the following information:

PART I APPLICANT INFORMATION

A) The full name (as it appears on the certificate), address
and telephone number of the applicant:

PAR UTILITIES, INC
Name of utility

(352) 486-2828 (352) 486-6125
Phone No. Fax No.

P.O. Box 72
Office street address

CHIEFLAND, FL 32644
City State Zip Code

SAME
Mailing address if different from street address

PARHELLSWATER@GATEWAY.NET
Internet address if applicable

Check received with filing and forwarded
to Fiscal for deposit. Fiscal to forward
deposit information to Records.

Initials of person who forwarded check



B) The name, address and telephone number of the person to contact concerning this application:

ROBERT F. DODRILL SR, CPA (407) 843-9060
Name Phone No.

2307 AMHERST AVE.
Street address

ORLANDO, FLORIDA 32804-5401
City State Zip Code

C) The full name (as it will appear on the certificate), address and telephone number of the buyer:

FINC HIDEAWAY, LLC
Name of utility

(352) 377-6517 (352) 373-8837
Phone No. Fax No.

3300 N.W. 28 TH PLACE
Office street address

COAHESVILLE, FLORIDA 32605
City State Zip Code

P.O. Box 357246 COAHESVILLE, FL 32635-7246
Mailing address if different from street address

JAYO R MCBRIDE @ COX, NET
Internet address if applicable

D) Indicate the organizational character of the buyer: (circle one)

Corporation Partnership Sole Proprietorship

Other: _____
(specify)

E) The date and state of incorporation or organization of the buyer:

Nov 23, 1981, FLORIDA CORPORATION

F) If the buyer is a corporation, list the names, titles, and addresses of corporate officers and directors. (Use additional sheet if necessary).

ROBERT MCBRIDE PRESIDENT

JANET MCBRIDE SEC. - TREASURER

G) If the buyer is not a corporation, list the names, titles, and addresses of all persons owning an interest in the organization. (Use additional sheet if necessary.)

FLORIDA CORPORATION

PART II FINANCIAL AND TECHNICAL INFORMATION

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

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

FIMC HIDEAWAY, WATER 426 W

FIMC HIDEAWAY, SEWER 362 S

- C) Exhibit II - A copy of the contract for sale and all auxiliary or supplemental agreements, which shall include, if applicable:

- (1) Purchase price and terms of payment.
- (2) A list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities.
- (3) A description of all consideration between the parties, for example, promised salaries, retainer fees, stock, stock options, assumption of obligations.

The contract for sale shall also provide for the disposition, where applicable, of the following:

- (a) Customer deposits and interest thereon;
- (b) Any guaranteed revenue contracts;
- (c) Developer agreements;
- (d) Customer advances;
- (e) Debt of the utility; and
- (f) Leases.

- D) Exhibit III - A statement regarding the disposition of any outstanding regulatory assessment fees, fines or refunds owed.

- E) Exhibit IV - A statement describing the financing the purchase.

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

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

H) Exhibit VII - A statement setting forth the reasons for the inclusion of an acquisition adjustment, if one is requested. (An acquisition adjustment results when the purchase price of the utility differs from the original cost calculation.)

I) The full name, address and telephone number of the person who has possession of the books and records of the seller:

LONNIE AND ROYANNA PARRHILL ()
Name Phone No.

P.O. BOX 72
Street address

CHIEFLAND, FLORIDA 32644
City State Zip Code

J) Exhibit N/A - If the books and records of the seller are not available for inspection by the Commission or are not adequate for purposes of establishing the net book value of the system, a statement by the buyer that a good faith, extensive effort has been made to obtain such books and records for inspection by the Commission and detailing the steps taken to obtain the books and records.

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

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

Protection (DEP)

If the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer shall provide a list of the improvements and repairs needed and the approximate cost to make them, a list of the action taken by the utility with regard to the violation, a copy of the Notice of Violation(s), a copy of the consent order and a list of the improvements and repairs consented to and the approximate cost to make them.

PART III NOTICE OF ACTUAL APPLICATION

A) Exhibit X* - An affidavit that the notice of actual application was given in accordance with Section 367.045(1)(a), Florida Statutes, and Rule 25-30.030, Florida Administrative Code, by regular mail to the following:

LATE
FILED

- (1) the governing body of the municipality, county, or counties in which the system or the territory proposed to be served is located;
- (2) the privately owned water and wastewater utilities that hold a certificate granted by the Public Service Commission and that are located within the county in which the utility or the territory proposed to be served is located;
- (3) if any portion of the proposed territory is within one mile of a county boundary, the utility shall notice the privately owned utilities located in the bordering counties and holding a certificate granted by the Commission;
- (4) the regional planning council;
- (5) the Office of Public Counsel;
- (6) the Public Service Commission's Office of Commission Clerk;
- (7) the appropriate regional office of the Department of Environmental Protection; and
- (8) the appropriate water management district.

Copies of the Notice and a list of entities noticed shall accompany the affidavit. *THIS MAY BE A LATE-FILED EXHIBIT.

* SEE EXHIBIT X

B) Exhibit XI* - An affidavit that the notice of actual application was given in accordance with Rule 25-30.030, Florida Administrative Code, by regular mail or personal delivery to each customer of the system being transferred. A copy of the Notice shall accompany the affidavit. THIS MAY BE A LATE-FILED EXHIBIT.

C) Exhibit XII* - Immediately upon completion of publication, an affidavit that the notice of actual application was published once in a newspaper of general circulation in the territory in accordance with Rule 25-30.030, Florida Administrative Code. A copy of the proof of publication shall accompany the affidavit. THIS MAY BE A LATE-FILED EXHIBIT.

PART IV FILING FEE

Indicate the filing fee enclosed with the application:

\$750.00 (for water) and \$750.00 (for wastewater).

Note: Pursuant to Rule 25-30.020, Florida Administrative Code, the amount of the filing fee as follows:

- (1) For applications in which the utility to be transferred has the capacity to serve up to 500 ERC's, the filing fee shall be \$750.
- (2) For applications in which the utility to be transferred has the capacity to serve from 501 to 2,000 ERC's the filing fee shall be \$1,500.
- (3) For applications in which the utility to be transferred has the capacity to serve from 2,001 ERC's to 4,000 ERC's the filing fee shall be \$2,250.
- (4) For applications in which the utility to be transferred has the capacity to serve more than 4,000 ERC's the filing fee shall be \$3,000.

* SEE EXHIBIT X

PART V OTHER

- A) Exhibit XIII - Evidence that the utility owns the land where the utility treatment facilities are located. Or, where the utility does not own the land, a copy of the agreement which provides for the long term, continuous use of the land, such as a 99-year lease. The Commission may consider a written easement or other cost-effective alternative.
- B) Exhibit XIV - The original and two copies of sample tariff sheets reflecting the new name of the utility, the existing rates and charges and territorial description of the water and/or wastewater systems. **Sample tariff(s) are attached.**
- C) Exhibit XV - The utility's current certificate(s) or, if not available, an explanation of the steps the applicant took to obtain the certificate(s).

PART VI AFFIDAVIT

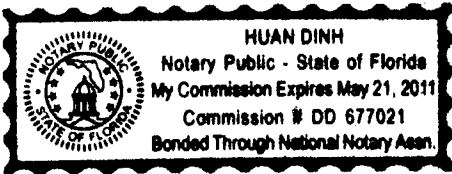
I ROBERT MCBRIDE (applicant) do solemnly swear or affirm that the facts stated in the forgoing application and all exhibits attached thereto are true and correct and that said statements of fact thereto constitutes a complete statement of the matter to which it relates.

BY: [Signature]
Applicant's Signature

ROBERT MCBRIDE
Applicant's Name (Typed)

PRESIDENT
Applicant's Title *

Subscribed and sworn to before me this 7th day in the month of May in the year of 2008 by Robert McBride who is personally known to me _____ or produced identification FLDL.
Type of Identification Produced



[Signature]
Notary Public's Signature

HUAN DINH
Print, Type or Stamp Commissioned Name of Notary Public

* If applicant is a corporation, the affidavit must be made by the president or other officer authorized by the by-laws of the corporation to act for it. If applicant is a partnership or association, a member of the organization authorized to make such affidavit shall execute same.

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. I
(Public Interest)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

Robert McBride already owns a water and wastewater utility, FIMC Hideaway, Inc. in close proximity to the utility subject to this transfer. The efficiency developed by this transfer will result in lower operating expenses for both utilities.

DOCUMENT NUMBER-DATE
03887 MAY-98
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Exhibit I

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. II
(Contract for sale)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

A) Contract for sale exists in the following documents.

Closing statement including but not limited to 1) Purchase price and terms of payment. 2) lists of property purchased included on Schedule "A"

B) Also, a June 19, 2007 signed statement of ACKNOWLEDGMENT OF REQUIREMENT FOR PUBLIC SERVICE COMMISSION APPROVAL

C) Supplemental agreement to follow detailing:

- 1) Dollar amount of other assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities.
- 2) A description of all consideration between the parties beyond that which is described in the closing statement.
- 3) The disposition of, where applicable a) Customer Deposits; b) Any guaranteed revenue contracts; c) Developer Agreements; d) Customer advances e) Debt of the utility and f) Leases

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Exhibit II

CLOSING STATEMENT

DATE: JUNE 19th, 2007
 SELLER: PAR UTILITIES, INC.
 BUYER: FIMC HIDEAWAY, INC.
 PROPERTY: SEE SCHEDULE "A"

TERMS OF SALE:

PURCHASE PRICE		<u>\$80,000.00</u>
Binder	\$ 1,000.00	
Purchase Money Mortgage	30,000.00	
Cash at closing	<u>49,000.00</u>	
TOTAL		<u>\$80,000.00</u>

SELLER'S CLOSING COSTS:

Documentary Stamps on Deed (1/2)	\$ 280.00
Recording Costs (1/2)	18.50
Documentary Stamps on Note (1/2)	52.50
Intangible Tax on Mortgage (1/2)	30.00
Title Insurance (1/2)	350.00
Pro-rata share of 2007 ad valorem taxes	432.15
Redemption of 1998 & 1999 tangible taxes (1/2)	1,697.78
Attorney Fee (1/2)	<u>250.00</u>
TOTAL	<u>\$ 3,110.93</u>

BUYER'S CLOSING COSTS:

Documentary Stamps on Deed (1/2)	\$ 280.00
Recording Costs (1/2)	18.50
Documentary Stamps on Note (1/2)	52.50
Intangible Tax on Mortgage (1/2)	30.00
Title Insurance (1/2)	350.00
Redemption of 1998 & 1999 tangible taxes (1/2)	1,697.78
Attorney Fee (1/2)	<u>250.00</u>
TOTAL	<u>\$ 2,678.78</u>

NOTE: BUYER SHALL PAY TANGIBLE PROPERTY TAXES FOR THE YEAR 2007.

SELLER: PAR UTILITIES, INC.

BUYER: FIMC HIDEAWAY, INC.

By: Lonnie Parnell

By: Paul McGee

FEIN # 59 3666 004

FEIN # _____

DOCUMENT NUMBER-DATE

03887 MAY-98

COMMISSION CLERK

EXH II A1
2

SCHEDULE "A"

Wastewater Plant Property:

The following described part of the South 1/4 of the Southeast 1/4 of Section 25, Township 11 South, Range 13 East, Levy County, Florida: Commencing at the Southeast corner of said Section 25, thence North 00°08'59" East, 1201.86 feet to the Southeast corner of "Springside", a subdivision, recorded in Plat Book 6, pages 58 & 59, of the public records of Levy County, Florida; thence North 89°39'57" West, along the South line of said Springside subdivision 1471.08 feet to the Southwest corner of Lot 37 of said Springside subdivision and the Point Of Beginning; thence continue North 89°39'57" West, along said South line, 79.96 feet; thence North 89°39'45" West, along said South line, 4.10 feet; thence South 00°07'26" East, 455.39 feet; thence North 89°52'34" East, 55.49 feet; thence South 00°19'31" West, 95.06 feet; thence South 89°39'57" East, 40.84 feet; thence South 00°20'03" West, 11.98 feet; thence South 89°39'57" East, 97.70 feet; thence North 00°19'31" East, 175.00 feet; thence South 89°39'57" East, 97.70 feet; thence North 00°19'31" East, 175.00 feet; thence South 89°39'57" West, 500.00 feet; thence North 00°19'31" East, 375.00 feet to the Point of Beginning. **AND**

Water Plant Property:

Lots 23 & 24, Springside, a subdivision recorded in Plat Book 6, pages 58 & 59, public records of Levy County, Florida.

DOCUMENT NUMBER-DATE

03887 MAY-98

COMMISSION CLERK

EXH II A $\frac{2}{2}$

THIS DOCUMENT PREPARED BY:
GREGORY V. BEAUCHAMP, P.A.
P. O. Box 1129
Chiefland, FL 32644

ACKNOWLEDGMENT OF REQUIREMENT
FOR PUBLIC SERVICE
COMMISSION APPROVAL

Par Utilities, Inc. has agreed to sell the utility system located at the property described in Exhibit "A" to FIMC HIDEAWAY, INC.

Both the Seller and the Buyer acknowledge and agree that the sale of this utility is contingent upon and subject to approval by the Public Service Commission of the State of Florida.

Dated this 19th day of June, 2007.

PAR UTILITIES, INC.

FIMC HIDEAWAY, INC.

By: Lonnie Parrell

By: Robert Maggini

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLEARY

EXHIBIT II B

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. II
(Contract for sale)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Brine

SELLER: Lonnie and Royanna Parrish

DATE: June 16, 2007

C) Supplemental agreement to follow detailing:

Does this transfer include any other assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities?

Seller yes X no Initial LP

Is there any consideration between the parties beyond that which is described in the closing statement concerning the disposition of the following.

- a) Customer Deposits; b) Any guaranteed revenue contracts;
- c) Developer Agreements; d) Customer advances
- e) Debt of the utility or Leases

Seller Yes No X Initial LP

If so, Please list Below.

Exhibit IICa

DOCUMENT NUMBER-DATE

03887 MAY-98

FDSC-COMMISSION CLERK

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. II
(Contract for sale)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

C) Supplemental agreement to follow detailing:

Does this transfer include any other assets purchased and liabilities assumed or not assumed, including those of nonregulated operations or entities?

Buyer yes ✓ no Initial J.M

Is there any consideration between the parties beyond that which is described in the closing statement concerning the disposition of the following.

- a) Customer Deposits; b) Any guaranteed revenue contracts;
- c) Developer Agreements; d) Customer advances
- e) Debt of the utility or Leases

Buyer Yes No ✓ Initial J.M

If so, Please list Below.

DOCUMENT NUMBER DATE

03887 MAY-98

FPSC-COMMISSION CLERK

Exhibit IICb

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. III
(RAFfees)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

All regulatory assessment fees, fines or refunds owed were prorated on a monthly basis based on billed revenue. June meter reading, billing, revenue and associated RAF liability were the sellers responsibility. July meter reading, billing, revenue and associated RAF liability were the buyers responsibility.

DOCUMENT NUMBER - DATE
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Exhibit III
RAFfees

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. IV
(Financing)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

Information found on Closing Statement Exhibit # II

\$80,000

\$ 1,000	Binder
30,000	Purchase Money Mortgage
<u>49,000</u>	Cash at closing
<u>\$80,000</u>	

DOCUMENT NUMBER - DATE

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Exhibit IV

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. V
(FiSources)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

This purchase will be self financed as described on Exhibit IV

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Exhibit V

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. VI
(NetBook\$)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

The net book value the Springside water and the wastewater utilities, including the last working capital allowance allowed by the Florida Public Service Commission are \$35,609 and \$15,721 respectively. These amounts are presented in detail on Exhibit Page VI a which follows.

DOCUMENT NUMBER - DATE
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Exhibit VI
NBValue

NET BOOK VALUE OF SPRINGSIDE UTILITIES AT DATE OF TRANSFER

	WATER	UPIS	A/D	CIAC	AACIAC	Last WCA
Land	303	12,000				
Structures	304	32,941	(31,173)			
Wells	307	1,304	1,023			
Power Gen	310	445	(52)			
Pumping Eq	311	6,183	(777)			
WTreat Eq.	320	1,964	(460)			
T & D Lines	331	42,228	(22,631)			
Services	333	2,724	(432)			
Meters Inst.	334	11,337	(3,700)			
Backflow Dev	336	293	261	(32,750)	12,793	2088
NET BOOK	35,609	111,419	(57,941)	(32,750)	12,793	2,088
	WASTEWATER	UPIS	A/D	CIAC	AACIAC	Last WCA
Land	353	5,422	0			
Structures	354	2,807	(614)			
Force Mains	360	4,775	(3,876)			
Grav. Mains	361	115,923	(69,840)			
Services	363	8,215	(3,457)			
Flow Meters	364	0	0			
Rec. Wells	370	0	0			
Pump. Eq.	371	0	0			
T&D Equip	380	67,481	(67,481)			
Outfall Lines	382	0				
Other Misc E	389	256	(63)	(70,300)	24,047	2426
NET BOOK	15,721	204,879	(145,331)	(70,300)	24,047	2,426
Combined	51,330	316,298	(203,272)	(103,050)	36,840	4,514

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. VII
(Acquisition Adj)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

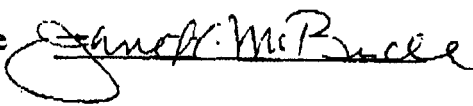
BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

Regarding the above transfer, no acquisition adjustment is requested.

Robert McBride 

Janet McBride 

DOCUMENT NUMBER - DATE
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Exhibit VII
AcqAdjs

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. VIII
(Fed Income Tax Returns)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

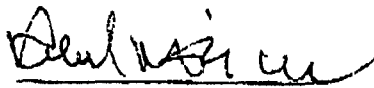
BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

We the buyers in this transfer, after consultation with the seller, will review and obtain copies of all of the federal tax returns of the seller since the last FPSC inspection of the books and records. We will keep these in our files for review by the FPSC Staff when requested.

Robert McBride



Janet McBride

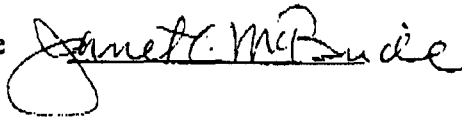


Exhibit VIII
FITax

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. IX
(Due Diligence)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071, FLORIDA STATUTES)

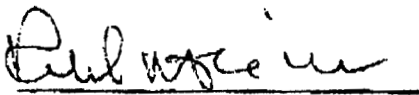
BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

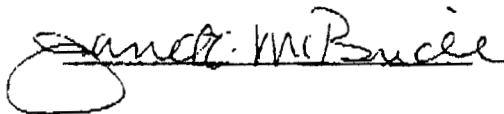
DATE: June 16, 2007

We the buyers in this transfer, after reasonable investigation, find that the utility systems being acquired are in satisfactory condition and in compliance with all applicable standards set by the Florida Department of Environmental Protection.

Robert McBride



Janet McBride



DOCUMENT NUMBER - DATE

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FPSC-COMMISSION CLERK

Exhibit IX
DueDil

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. X*
(Notice of Actual Application to Govs *May Be Late Filed)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

DOCUMENT NUMBER-DATE
03887 MAY -9 08
FPSC-COMMISSION CLERK

(TO BE LATE FILED)

Exhibit X
Notice to Govs

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. XI*
(Notice of Actual App. to Customers *May Be Late-Filed)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

DOCUMENT NUMBER-DATE
03887 MAY -98
FPSC-COMMISSION CLERK

(TO BE LATE FILED)

Exhibit XI
Notice to Cust

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. XII*
(Affidavit of Publication *May Be Late Filed)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

DOCUMENT NUMBER-DATE
03887 MAY -98
FPSC-COMMISSION CLERK

(TO BE LATE FILED)

Exhibit XII
Affid of Publication

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. XIII
(Evidence of Land Ownership)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

Evidence of land ownership (By the selling party) may be found on the following copies of "Paid" Levy County Ad Valorem - Real Estate bills. (~~EXH XIII~~ A TO C)

Evidence of title transfer is found on Exhibit II A (2 pages) that the buying party now owns the land included on Schedule "A" (which is 2 of 2) which describes the Wastewater and the Water Plant Property.

DOCUMENT NUMBER-CAD
03887 MAY -98
FPSC-COMMISSION CLERK

Exhibit XIII
Land Title

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
00093-000-00		29,836	0	29,836	SR

5 - 31618

13-11-25 00/ 0 acres
0003.20 ACRES
S1/2 OF SE1/4 & NW1/4 OF
SE1/4 OR BOOK 783 PAGE 660
-LESS SPRINGS VILLAGE & LESS
See Tax Roll for extra legal.

PAID

MAR 26 '07

PAR UTILITIES INC
PO BOX 72
CHIEFLAND FL 32644-0072



MAILING ADDRESS: PO DRAWER 70 • BRONSON, FL 32621-0070

PHONE NUMBER: 352-486-5174

LINDA FUGATE
Levy County Tax Collector

AD VALOREM TAXES				
TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
S 90 SCHOOL GEN-STATE	5.7120		29,836	170.43
S 91 SCHOOL CAP OUTLAY	2.0000		29,836	59.67
W 02 SUWANNEE RIVER WATER MG DIS	.4914		29,836	14.66
C 99 BOARD OF CO COMMISSIONERS				
GEN FUND	7.8460		29,836	234.09
STBDHLT	.0540		29,836	1.61
TOTAL MILLAGE			16.1034	AD VALOREM TAXES
				\$486.46

SS. Sewer

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
F L FIRE TAX (BD OF CO COMM)	Per Parcel	\$6.00
DIRECT ALL INQUIRIES TO BOARD OF COUNTY COMMISSIONERS AT: 352-486-5218		
NON-AD VALOREM ASSESSMENTS		\$6.00

COMBINED TAXES AND ASSESSMENTS	\$486.46
---------------------------------------	-----------------

PLEASE PAY BY	Dec 13, 2006	Dec 31, 2006	Jan 31, 2007	Feb 28, 2007	Mar 31, 2007
	467.00	471.87	476.73	481.60	486.46

PAR UTILITIES INC
 486.46
 26/2007
 # 7004010.0004 of
 COLLECTOR

RETAIN THIS PORTION FOR YOUR RECORDS.
 WALK-IN CUSTOMERS,
 PLEASE BRING FOR RECEIPT.

88
 6-YAY 7830
 10 NOISSIHJMOO-CSDPJ

LINDA FUGATE
LEVY COUNTY TAX COLLECTOR

2006 REAL ESTATE

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
17790-000-00		27,037	0	27,037	SR

13-11-25 91/0 acres
SPRINGSIDE S/D
LOTS 23 & 24
OR BOOK 783 PAGE 662

PAID
MAR 26 '07

PAR UTILITIES INC
PO BOX 72
CHIEFLAND FL 32644

LINDA FUGATE
LEVY COUNTY Tax Collector

MAILING ADDRESS: PO DRAWER 70 • BRONSON, FL 32621-0070

PHONE NUMBER: 352-486-5174

AD VALOREM TAXES				
TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
S 90 SCHOOL GEN-STATE	5.7120		27,037	154.44
S 91 SCHOOL CAP OUTLAY	2.0000		27,037	54.07
W 02 SUWANNEE RIVER WATER MG DIS	.4914		27,037	13.29
C 99 BOARD OF CO COMMISSIONERS				
GEN FUND	7.8460		27,037	212.13
STBDHLT	.0540		27,037	1.46
TOTAL MILLAGE		16.1034	AD VALOREM TAXES	\$441.39

55,420

RETAIN THIS PORTION FOR YOUR RECORDS.
WALK-IN CUSTOMERS,
PLEASE BRING FOR RECEIPT.

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY	RATE	AMOUNT
F L FIRE TAX (BD OF CO COMM) Per Parcel		\$6.00
DIRECT ALL INQUIRIES TO BOARD OF COUNTY COMMISSIONERS AT: 352-486-5218		
NON-AD VALOREM ASSESSMENTS		\$6.00

COMBINED TAXES AND ASSESSMENTS \$447.39

PLEASE PAY BY	Dec 13, 2006	Dec 31, 2006	Jan 31, 2007	Feb 28, 2007	Mar 31, 2007
	423.73	428.15	432.56	436.98	441.39

PAID
DATE: 3/26/2007
COLLECTOR: #7004010.0005 of 0
PAR UTILITIES INC

80
6-YR 78830
10155141003-CSP3
EXH. XIII B

ACCOUNT NUMBER	ESCROW CD	ASSESSED VALUE	EXEMPTIONS	TAXABLE VALUE	MILLAGE CODE
00050-076-45		16,015	0	16,015	SR

5 - 2161

PAID

MAR 26 '07

SPRINGSIDE UTILITIES
 PAR UTILITIES INC.
 PARNELL LONNIE & ROYANNA
 PO BOX 72
 CHIEFLAND FL 32644-0072



LINDA FUGATE
 Levy County Tax Collector

PRIOR YEARS TAXES DUE

MAILING ADDRESS: PO DRAWER 70 • BRONSON, FL 32621-0070

PHONE NUMBER: 352-486-5174

AD VALOREM TAXES				
TAXING AUTHORITY	MILLAGE RATE	EXEMPTION AMOUNT	TAXABLE VALUE	TAXES LEVIED
S 90 SCHOOL GEN-STATE	5.7120		16,015	91.48
S 91 SCHOOL CAP OUTLAY	2.0000		16,015	32.03
W 02 SUWANNEE RIVER WATER MG DIS	.4914		16,015	7.87
C 99 BOARD OF CO COMMISSIONERS				
GEN FUND	7.8460		16,015	125.66
STBDHLT	.0540		16,015	.86
TOTAL MILLAGE		16.1034	AD VALOREM TAXES	\$257.90

Handwritten notes:
 SS, 1/2 H₂O
 SS, 1/2 Sewer

RETAIN THIS PORTION FOR YOUR RECORDS.
 WALK-IN CUSTOMERS,
 PLEASE BRING FOR RECEIPT.

NON-AD VALOREM ASSESSMENTS	
LEVYING AUTHORITY	RATE
DIRECT ALL INQUIRIES TO BOARD OF COUNTY COMMISSIONERS AT: 352-486-5218	
NON-AD VALOREM ASSESSMENTS	

Vertical stamp:
 FUGATE
 COLLECTOR
 # 7004010.0001 of 0
 26/2007
 PAR UTILITIES INC

COMBINED TAXES AND ASSESSMENTS	\$257.90	See reverse side for important information.
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PLEASE PAY BY	Dec 13, 2006	Dec 31, 2006	Jan 31, 2007	Feb 28, 2007	Mar 31, 2007
	247.58	250.16	252.74	255.32	257.90

CLERK NOISSIMMOC-35210
 03887 MAY -9 08
 EXH XIII C

Robert F. Dodrill Sr
Orlando, Florida
Regulatory Consultant

EXHIBIT No. XIV
(Sample Tariff Sheets)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

DOCUMENT NUMBER - DATE
03887 MAY -98
FPSO - COMMISSION CLERK

ExhibitXIV
Sample Tariff

Robert F. Dodrill Sr
Orlando, Florida.
Regulatory Consultant

EXHIBIT No. XV
(Current Certificates)

APPLICATION FOR SALE of WATER and WASTEWATER CERTIFICATE

Of Springside at Manatee, Inc.

435W and 366S

PER (SECTION 367.071 , FLORIDA STATUTES)

BUYER: Robert and Janet Mc Bride

SELLER: Lonnie and Royanna Parnell

DATE: June 16, 2007

The seller Lonnie Parnell has searched diligently for the current certificates and did not find them. He did turn over the billing records and Tariff Books to Mr. Bob McBride, the buyer,

DOCUMENT NUMBER-DATE
03887 MAY -98
FPSC-COMMISSION CLERK

Exhibit XV