



Mr. Steve Tribble  
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November 12, 1993

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the Appeal Bond for Security of Refunds filed in Docket No. 920199-WS was furnished by U. S. Mail on this 15th day of December, 1993 to the following:

Harold McLean, Esq.  
Office of Public Counsel  
111 W. Madison St., Room 812  
Tallahassee, FL 32399-1400

Catherine Bedell, Esq.  
Division of Legal Services  
101 E. Gaines Street, Room 212  
Tallahassee, FL 32399-0850

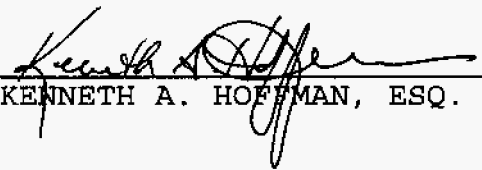
Susan W. Fox, Esq.  
MacFarlane Ferguson  
P.O. Box 1531  
Tampa, FL 33601

Michael B. Twomey, Esq.  
Route 28, Box 1264  
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Michael A. Gross  
Assistant Attorney General  
Department of Legal Affairs  
The Capitol, PL-01  
Tallahassee, FL 32399-1050

Larry M. Haag, Esq.  
County Attorney  
107 N. Park Ave., Suite 8  
Inverness, FL 34450

Michael S. Mullin, Esq.  
P.O. Box 1563  
Fernandina Beach, FL 32034

By:   
KENNETH A. HOFFMAN, ESQ.



STATE OF FLORIDA)  
COUNTY OF ORANGE)

The foregoing was acknowledged before me this 14th day of December, 1993, by Bert T. Phillips, President of Southern States Utilities, Inc., on behalf of the corporation. He is personally known to me.



ARLENE S. GETTELMAN  
My Comm. Exp. 3-6-94  
Bonded Thru Service Ins. Co.

*Arlene S. Gettelman*  
NOTARY PUBLIC #AA 756417

Witness:

SAFECO INSURANCE CO OF AMERICA

*April S. Humphrey*

BY: *Lee McGriff, III*  
Attorney-in-Fact  
Lee McGriff, III

STATE OF ALABAMA)  
COUNTY OF JEFFERSON)

The foregoing was acknowledged before me this 14th day of December, 1993 by Lee McGriff, III, Attorney-in-Fact for SAFECO INSURANCE COMPANY OF AMERICA.

BY: *Betty A. Humphrey*

Notary Public, Alabama State of ALABAMA  
My Commission Expires 3/29/96

4-93 TUE 15:46 MCGRIFF SEIBELS WILLIAMS P.04

14-93 TUE 14:34 MCG. & W (208)254-3787 P.04



POWER OF ATTORNEY

SAFECO INSURANCE COMPANY OF AMERICA  
GENERAL INSURANCE COMPANY OF AMERICA  
HOME OFFICE SAFECO PLAZA  
SEATTLE, WASHINGTON 98105

No. 5904

KNOW ALL BY THESE PRESENTS:

That SAFECO INSURANCE COMPANY OF AMERICA and GENERAL INSURANCE COMPANY OF AMERICA, each a Washington corporation, does each hereby appoint  
BAXER H. DAVIS; JOHN T. EVANS; WILLIAM H. FEOR; LEE MCGRIFF III; R.E. DANIELS; ANITA W. ROSENAU; MIKE WOODS; JEFFREY L. JOHNSON; MARY JO LYONS, Birmingham Alabama

its true and lawful attorneys-in-fact, with full authority to execute on its behalf fidelity and surety bonds or undertakings and other documents of a similar character issued in the course of its business, and to bind the respective company thereby.

IN WITNESS WHEREOF, SAFECO INSURANCE COMPANY OF AMERICA and GENERAL INSURANCE COMPANY OF AMERICA have each executed and attested these presents

the 4th day of January, 19 93

CERTIFICATE

Extract from the By-Laws of SAFECO INSURANCE COMPANY OF AMERICA and of GENERAL INSURANCE COMPANY OF AMERICA:

"Article V, Section 13. - FIDELITY AND SURETY BONDS . . . the President, any Vice Presidents, the Secretary, and any Assistant Vice Presidents appointed for that purpose by the officer in charge of surety operations, shall each have authority to appoint individuals as attorneys-in-fact or under other appropriate titles with authority to execute on behalf of the company fidelity and surety bonds and other documents of similar character issued by the company in the course of its business . . . On any instrument making or evidencing such appointment, the signatures may be affixed by facsimile. On any instrument conferring such authority or on any bond or undertaking of the company, the seal, or a facsimile thereof, may be impressed or affixed or in any other manner reproduced provided, however, that the seal shall not be necessary to the validity of any such instrument or undertaking."

Extract from a Resolution of the Board of Directors of SAFECO INSURANCE COMPANY OF AMERICA and of GENERAL INSURANCE COMPANY OF AMERICA adopted July 28, 1970.

"On any certificate executed by the Secretary or an assistant secretary of the Company setting out:

- (i) The provisions of Article V, Section 13 of the By-Laws, and
- (ii) A copy of the power-of-attorney appointment, executed pursuant thereto, and
- (iii) Certifying that said power-of-attorney appointment is in full force and effect,

the signature of the certifying officer may be by facsimile, and the seal of the Company may be a facsimile thereof."

I, R. A. Pierson, Secretary of SAFECO INSURANCE COMPANY OF AMERICA and of GENERAL INSURANCE COMPANY OF AMERICA, do hereby certify that the foregoing extracts of the By-Laws and of a Resolution of the Board of Directors of these corporations, and of a Power of Attorney issued pursuant thereto, are true and correct, and that both the By-Laws, the Resolution and the Power of Attorney are still in full force and effect.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the facsimile seal of said corporation

the 14th day of December, 19 93



Registered Trademark of SAFECO Corporation.

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