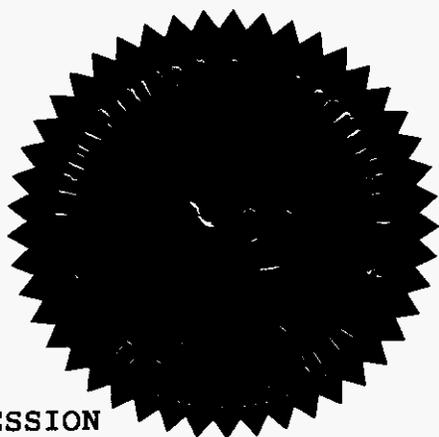


BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

In the Matter of

DOCKET NO. 950495-WS

Application for rate increase and increase in service availability charges by Southern States Utilities, Inc. for Orange-Osceola Utilities, Inc. in Osceola County, and in Bradford, Brevard, Charlotte, Citrus, Clay, Collier, Duval, Highlands, Lake, Lee, Marion, Martin, Nassau, Orange, Osceola, Pasco, Putnam, Seminole, St. Johns, St. Lucie, Volusia, and Washington Counties.



THIRD DAY - EVENING SESSION

VOLUME 14

Pages 1444 through 1526

PROCEEDINGS:

HEARING

BEFORE:

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

DATE:

Thursday, May 2, 1996

TIME:

Commenced at 9:00 a.m.

PLACE:

Betty Easley Conference Center
4075 Esplanade Way, Room 148
Tallahassee, Florida

REPORTED BY:

JANE FAUROT, RPR

(Appearances as heretofore noted.)

I N D E X

WITNESSES

	Page
FORREST L. LUDSON	
Continued Cross Examination by Mr. Beck	1446
Cross Examination by Mr. Twomey	1472

EXHIBITS

Number:		Identified Admitted
129	Rate case expense	1455
130	(Late filed) Summary of revenues and billing data for systems paying and receiving subsidies	1494
131	Page 292 and 294, Volume 2 of the MFRs	1512

P R O C E E D I N G S

(Transcript continues in sequence from Volume 13)

FORREST L. LUDSEN

resumed the stand on behalf of Southern States Utilities, Inc., and having previously been duly sworn, testified as follows:

CONTINUED CROSS EXAMINATION

BY MR. BECK:

Q On the next page, on Page 29, you have some cellular phone charges of \$566.30 charged to rate case expense. Could you tell me why those cellular phone charges are reasonable and necessary expenses that should be charged to rate case expense?

A Well, again, what it says here is the phone was utilized extensively during open houses, hearings, and presentations, and they give a breakdown. Apparently there is a breakdown, which --

Q Mr. Ludsen, I'm not questioning whether you actually incurred cellular telephone charges of that amount. My question is why should those types of charges be charged to rate case expense and be charged to customers?

A Because I think, again, you know, this is all part of informing customers about the issues in that case and, you know, many times the calls are related to dealing with the press and whoever may be calling with respect to

1 receiving information about those hearings. And that's a
2 part of normal business. We have that when we have FPSC
3 hearings, also. And part of these were for the official
4 FPSC hearings.

5 Q And this is for charges both during presentations
6 and open houses, is that right?

7 A Yes, and hearings.

8 Q And the open houses, again, refer to the meetings
9 that you held with customers without the Commission or other
10 people present?

11 A That's correct.

12 Q And would the same be true for the next page, on
13 Page 30, for another 413 cellular phone charge?

14 A I would assume that those charges covered open
15 houses, and hearings, and presentations, also. It doesn't
16 say specifically here that I can see.

17 Q Could you turn to Page 31, please.

18 A Yes.

19 Q There is a charge there of \$904 for invitation
20 post cards. Could you tell us what that charge was incurred
21 for?

22 A No.

23 Q On the next page there is a charge of \$514 for a
24 banquet. Could you will tell us what that was for and why
25 it's charged to rate case expense?

1 A I can't say without the details supporting this
2 invoice, but it could have been lunch after a hearing or
3 whatever. Just because it says banquet doesn't mean that it
4 was necessarily what you would commonly think of as a
5 banquet.

6 Q Let's go to the next page, Page 33. There is a
7 charge here for mercury printers for 32,000 rate case post
8 cards for \$904.18. What are the rate case post cards that
9 are referred to there?

10 A I believe those were information that was -- post
11 cards that were sent out to the customers notifying them of
12 hearings or of the issues involved in that proceeding.

13 Q And I take it that that again would not be one of
14 the required notices by the Commission?

15 A No, it's not a requirement.

16 Q On the next page there is an invoice for \$5,000
17 for telemarketing services. What were the telemarketing
18 services you wish to charge to rate case expense for \$5,000?

19 A I believe I already discussed telemarketing in the
20 first example.

21 Q On the next page, on Page 35, is that your total
22 charge to the telemarketing? There is a charge that looks
23 like about \$44,225. No, I take it back, \$49,225. All of
24 that is related to telemarketing, is it not?

25 A Yes.

1 Q Could you turn to Page 46, please. This is an
2 invoice from a firm named Landers and Parsons here in
3 Tallahassee, is that right?

4 A That's what the invoice says.

5 Q And it says prepare testimony for Senate hearing,
6 attend strategy session, attend hearing, review testimony
7 for House meeting, and attend legislative hearing, does it
8 not?

9 A Yes.

10 Q Why is that being charged to rate case expense
11 here?

12 A I would agree that that doesn't belong in rate
13 case expense.

14 COMMISSIONER KIESLING: Could you tell me what
15 page that is? I seem not to be able to find that.

16 MR. BECK: That was on Page 46.

17 COMMISSIONER KIESLING: I was on 45. I had gotten
18 that far before I gave up.

19 BY MR. BECK:

20 Q On Page 45 is that firm Image Marketing Associates
21 we talked about earlier, did we not?

22 A Yes.

23 Q And, again, this again says retainer for public
24 relations services. You don't have that -- or does this
25 document refresh your recollection so you can give us some

1 more information about why that is a proper, reasonable, and
2 necessary charge for rate case expense?

3 A Again, this was developing information that was
4 used for the meetings that we held for the customers.

5 Q On the next page, on Page 49 --

6 CHAIRMAN CLARK: Mr. Ludsen, you need to stay
7 close to the microphone and speak up.

8 WITNESS LUDSEN: Okay.

9 BY MR. BECK:

10 Q This has another \$1,500 monthly retainer by that
11 firm, is it not?

12 A Yes.

13 Q Is this firm on a regular monthly retainer with
14 Southern States now?

15 A I can't answer that.

16 Q In addition to the retainer, they have some
17 specific expenses, one is \$3,296 for door hangers. What are
18 door hangers?

19 A I can't tell from looking at this what the content
20 of those door hangers were, but I assume that what they
21 would be would be information that you could distribute by
22 hanging it on a door, like our meter readers use. And I'm
23 not sure if it is related to conservation or what.

24 Q Or uniform rates, either, is that correct?

25 A Well, uniform rates is broken out separately here

1 as a separate item, so it doesn't say that it's used for
2 uniform rates.

3 Q Well, it says uniform rate ads separately,
4 separate from door hangers.

5 A Yes, it does. It also says landscape watering
6 program ad down below, which would be conservation.

7 Q Well, then that wouldn't be proper to charge to a
8 uniform rate investigation, would it?

9 A No. It's a legitimate expense, however.

10 Q But the issue is whether it's proper to have
11 deferred it from when it was incurred in 1994 and delay it
12 until now, is it not?

13 A Well, I agree if it is, but I would have to see
14 what those charges were as they were carried forward. Just
15 because they are on the invoice doesn't mean that they were
16 necessarily charged strictly all to the -- I would have to
17 look and see if they were charged strictly to the rate case.

18 Q But you agree an ordinary reasonably incurred
19 charge related to conservation that incurred in 1994 should
20 have been expensed in 1994, shouldn't it?

21 A Yes.

22 CHAIRMAN CLARK: Mr. Ludsen, just so I'm sure,
23 when you say you can't answer something, is it that you
24 don't know the answer?

25 WITNESS LUDSEN: Yes.

1 MR. FEIL: He was taking the Fifth.

2 COMMISSIONER KIESLING: Yes, that's what I
3 thought. I couldn't tell if he was refusing to answer or --

4 BY MR. BECK:

5 Q And, again, you can't -- and if I've asked this
6 just say so, but there are a number of retainers there. You
7 don't have any additional information on that from Image
8 Marketing of why that is a rate case expense?

9 A Are you referring to Page 49 still?

10 Q And subsequently. For example, on Page 57 and
11 Page 58.

12 A It looks like this invoice on Page 49 was
13 expensed.

14 Q And why do you say that?

15 A It doesn't -- it's an expense account that is
16 written at the top of it.

17 Q Where is that? Could you be more specific.

18 A It's 90001605.99.6358.000.

19 Q Well, if that is so, why was this document
20 produced in response to our document request on rate case
21 expenses from that case?

22 A Perhaps part of this -- that's what I was
23 indicating before -- perhaps part of this was charged to the
24 rate case and part of it was charged to expense.

25 Q Could you turn to Page 60, please. This is the

1 accounts payable voucher to Messer Vickers for SSU
2 legislative. Do you have any additional information you can
3 provide us on why that is a rate case expense? Or actually,
4 let me move forward to Page 61 and 62, where the detail for
5 that is. Are you on Page 61 with me, Mr. Ludsen?

6 A Yes, I am.

7 Q Do you see there is a charge there from Mr.
8 Hoffman for telephone conferences with Brian Armstrong, Ida
9 Roberts and Joe Cresse regarding legislative issues and
10 strategy pertaining to uniform statewide rates?

11 A Yes.

12 Q And then there is a trip evidently for Mr. Cresse
13 to Orlando to meet with SSU staff, Kenneth Hoffman and is
14 that Bill Peoples?

15 A Yes.

16 Q And he is your legislative lobbyist, is he not?

17 A That's correct.

18 Q And then there is more charges related to the same
19 thing there, is that right? Kenneth A. Hoffman for the same
20 day, August 26th, 1993?

21 A Yes.

22 Q You would agree with me that that is not a proper
23 charge for uniform rate case expense, is it?

24 A No.

25 Q You mean you're agreeing with me or not agreeing

1 with me?

2 A I'm agreeing with you.

3 Q Okay. On Page 66, do you see on October 18th
4 there is a charge from Mr. Hoffman relating among other
5 things for a telephone conference with Jeff Sharkey?

6 A Yes.

7 Q And then on October 25th of '93, there is a charge
8 by Mr. Hoffman for another meeting with Jeff Sharkey and
9 Bill Peoples regarding background on case, strategy, review
10 CASR, and transmit to Jeff Sharkey?

11 A Yes.

12 Q Why is that a proper, reasonable, and necessary
13 rate case expense?

14 A I would agree that that shouldn't be included as
15 rate case expense.

16 Q And on Page 69, on December 4th, 1993, there is a
17 charge for reviewing materials provided by Jeff Sharkey
18 regarding correspondence to Lieutenant Governor McKay on
19 uniform rates. That had nothing to do with the uniform rate
20 case, did it not?

21 A That would be considered legislative or lobbying.

22 Q So you would agree that that should not be a rate
23 case expense?

24 A That's correct.

25 Q Mr. Ludsen, I also have an exhibit concerning this

1 rate case.

2 MR. BECK: And, Chairman Clark, I would ask that
3 it be given a number for identification.

4 CHAIRMAN CLARK: 129.

5 (Exhibit Number 129 marked for identification.)

6 BY MR. BECK:

7 Q Now, Mr. Ludsen, these are some of the rate case
8 expense related to this docket that you propose be charged
9 to ratepayers, is that right?

10 A Yes.

11 Q Okay. Could we go, please, to Page 2 of the
12 exhibit.

13 A The page numbers are cut off of my copy.

14 CHAIRMAN CLARK: In that case it can't be admitted
15 as an exhibit. Just kidding.

16 MR. FEIL: Commissioners, for clarification, SSU
17 filed yesterday a revised analysis of total rate case
18 expense. Some of the excerpts from these two exhibits
19 contain some of those tabulations that have since been
20 revised. Many of the invoices that Mr. Beck has been going
21 through obviously are still extant, but in terms of the
22 tabulations on Page 2 of Exhibit 128 and on Page 2 of
23 Exhibit 129 have since been revised. We served those on the
24 parties yesterday, I believe, and I have already told staff
25 that in the event that they would like to cross Mr. Ludsen

1 about any of those numbers either now or in rebuttal, either
2 way is fine.

3 CHAIRMAN CLARK: Okay.

4 MR. BECK: Let me ask this.

5 BY MR. BECK:

6 Q Have any of the expenses on this been deleted or
7 have there just been additions to it?

8 A I'm not aware of any deletions. What we submitted
9 yesterday were additions for February and March.

10 Q Okay. So everything that you have submitted on
11 what I have presented you would be in your latest one, you
12 just have additions to it?

13 A To the best of my knowledge, that is correct.

14 Q Okay. Well, then let's go through this, and if we
15 need to we will go through what you filed yesterday to get
16 the updates.

17 A Okay.

18 MR. BECK: Commissioners, I did not realize the
19 numbers got cut off.

20 CHAIRMAN CLARK: That's all right. I think we
21 will try and get through it.

22 BY MR. BECK:

23 Q Mr. Ludsen, on Page 2, which is your Page 1 of 17.

24 A Yes.

25 Q Again, we have all 17 pages of the summary

1 attached here. On Page 2, there is some charges for Radey,
2 Hinkle, Thomas and McArthur for legal services, is that
3 right?

4 A Yes.

5 Q And there is a charge of \$23,006?

6 A Yes.

7 Q What did that law firm do for Southern States in
8 this case?

9 A I'm not certain right now.

10 Q Would you accept subject to check that they filed
11 the appeal of the Commission's oral decision to deny your
12 first interim rate request?

13 A Yes. That's what I thought it was, I just wasn't
14 sure.

15 Q And, again, that appeal was taken even before a
16 written order was issued by the Commission, was it not?

17 A I believe it was, yes.

18 Q And do you know how long it took the First
19 District Court of Appeal to throw out that appeal?

20 A No, I don't. But it's my understanding the appeal
21 can be refiled at a later date.

22 Q You will agree that that appeal was dismissed by
23 the appellate court rather quickly, will you not?

24 A I will agree that -- I believe it was dismissed.

25 Q Could you turn to Page 5, please. Four of 17, I

1 will try to do that.

2 COMMISSIONER DEASON: Mr. Beck, you're leaving the
3 summary page?

4 MR. BECK: That one, yes, sir.

5 COMMISSIONER DEASON: You may get to this later,
6 but while it's here on the summary page, let me ask a
7 question. I see under the category Southern States
8 Utilities there are various items listed, and one of those
9 items is printing, with an estimate of 41,500, and actual
10 charges to date of 241,000. Why was there such a difference
11 between estimate and actual?

12 WITNESS LUDSEN: The original amount did not
13 anticipate the additional customer service hearings. In
14 fact, we had anticipated only four notices in our original
15 estimate. We ended up with ten, I believe. It did not
16 anticipate the volume of interrogatories that were involved
17 in this proceeding, and the volume of information which was
18 going to be required to be submitted to the various parties
19 with respect to MFR information, and to our customer offices
20 throughout the counties. The volume that we submitted there
21 was not anticipated.

22 COMMISSIONER DEASON: I'm sorry, the volume there
23 what?

24 WITNESS LUDSEN: The volume of information that we
25 were required to submit there was not anticipated.

1 COMMISSIONER DEASON: Go ahead.

2 BY MR. BECK:

3 Q Could you turn to Page 5, or Page 4 of 17 of the
4 appendix. About two-thirds or maybe a little more of the
5 way down there is a charge in January of '96 to the
6 Postmaster of Apopka, final rate open house invites of
7 \$13,000. Is that for the meetings that Southern States had
8 with customers without any of the parties or the Commission
9 present?

10 A Could you repeat the page you're on.

11 Q Page 4 of 17.

12 A Okay.

13 Q A little more than two-thirds of the way down for
14 January of '96, there is a charge under postage for final
15 rate open house invites, \$13,000. Do you have that?

16 A Okay, I just found it.

17 Q Would you agree, Mr. Ludsen, that that charge for
18 postage related to the post cards that you sent out for the
19 meetings that Southern States had with customers without the
20 parties or the Commission present?

21 A I would agree that those are -- yes, I would agree
22 that that is for postage for the notices for the open
23 houses.

24 Q Could you turn to Page 14 of 17 of the summary,
25 that's Page 15 in the upper right-hand corner, if it's

1 there.

2 A Page --

3 Q 14 of 17.

4 A Okay.

5 Q And in the bottom portion of that page, you have a
6 number of service calls for copiers charged to rate case
7 expense?

8 A Yes.

9 Q Starting in June of '95, do you see that?

10 A Yes.

11 Q You hadn't even filed the rate case in June of
12 '95, had you?

13 A We were preparing the filing in June of '95, we
14 started preparing the filing in December of '94.

15 Q Well, how do you determine that service calls for
16 a copier machine are rate case related?

17 A Well, in this case probably what was happening is
18 that we were running copies for the rate filing and the
19 machine broke down. We had to call somebody in on an
20 emergency basis to get it fixed. So I would say that those
21 charges were directly related to preparing the information
22 for the rate case. Normally we wouldn't call anybody for a
23 service call, it would be handled under our normal
24 maintenance contract. This would be additional.

25 Q On the next page, Mr. Ludsen, Page 15 of 17?

1 A Yes.

2 Q About halfway down for technical and scientific, I
3 guess, applications, A-P-P, you have a number of charges
4 related to rental of a jet printer. What were they for?

5 COMMISSIONER GARCIA: Charlie, where are you?

6 MR. BECK: Page 15 or 17.

7 COMMISSIONER GARCIA: Sorry. Thank you.

8 WITNESS LUDSEN: Those printers were used to help
9 increase the amount of output that we could get with respect
10 to producing information for the rate case. We added
11 additional printers so that we wouldn't be tying up -- we
12 would have several printers printing at one time so peoples'
13 time wouldn't be tied up waiting for printers.

14 BY MR. BECK:

15 Q And you even charged the ink cartridges to rate
16 case expense?

17 A Yes, that's what they were used for.

18 Q Okay. Let's go to the next page, please, which is
19 Page 16 of 17. Toward the bottom there is a number of
20 charges, and this is under the miscellaneous category.

21 A Yes.

22 Q One is for Kay Shofter (phonetic), \$548 to
23 Mastercard in December of '94. Could you tell us what
24 that's for?

25 A No, but I can find out. I'm sure it was related

1 to information required for the rate case.

2 Q The next item under there is video services, rate
3 case training, in June of '95, what was that for?

4 A Where are you at?

5 Q Right underneath the Kay Shofter one, it's the
6 next item. June of '95, Thomas E. Ochs, video services,
7 rate case training, \$200. Do you see it?

8 A Yes.

9 Q What was that for?

10 A I don't recall.

11 Q On the next page, Mr. Ludsen, about a third of the
12 way down there is a series of charges for beeper services
13 starting in March of 1995. How are charges in March of '95
14 for beeper services related to rate case?

15 A I can't answer that.

16 Q And I have to ask this, this is the only one like
17 this. There is a charge by Tracy Smith for 35 cents in
18 December of '95. What are you charging 35 cent charges for
19 to rate case expense for? You don't know, either?

20 A No.

21 Q There is a series of dues and subscriptions at the
22 bottom of that page. How are those things related to rate
23 case?

24 A I can't answer that. I don't know.

25 Q Okay. On the next of these, Mr. Ludsen, I'm going

1 to try to use the pages from your Appendix B, and it's
2 certain pages out of 2226 pages. I think they are all in
3 numerical order. So could you turn, please, to Page 7 of
4 2226. This is a travel expense report for an employee named
5 Joanne Harris (phonetic)?

6 A Yes. A past employee.

7 Q And there is charges for food for customer service
8 rate training, is it?

9 A Yes.

10 Q Why are you charging meals to rate case expense,
11 or food?

12 A As I recall that was -- we had sent people out to
13 instruct or inform the customer service reps of the upcoming
14 rate case filing so that they understood when customers
15 called what the rate case was about.

16 Q So did the company pick up lunch for those
17 persons?

18 A It doesn't say lunch, it says food.

19 Q Well, do you know what it is?

20 A No, I don't.

21 Q Okay. Could you turn to -- it's two pages down,
22 and it's Page 99 of 2226. These are charges submitted by
23 Tracy Smith in July of '95, is that right?

24 A Yes.

25 Q And the last one of those series is government

1 relations, rate filing meetings with legislators, Naples
2 motel room. Do you think meetings with legislators
3 qualifies as rate case expense?

4 A No.

5 Q Would you agree that all of these charges should
6 not be charged to rate case expense?

7 A Yes.

8 Q I have two pages further, two or three, and it's
9 Page 184 of 2226. There is a series of charges by Brian
10 Armstrong. Are we together?

11 A Yes.

12 MR. ARMSTRONG: What page are you on?

13 MR. BECK: Page 184. It's Page 14 of my exhibit,
14 but if it's not there, it's Page 184 of 2226.

15 WITNESS LUDSEN: Yes.

16 BY MR. BECK:

17 Q And a number of the charges listed on that page
18 relate to lobbying, do they not?

19 A Yes.

20 Q Is it proper to charge them to rate case expense?

21 A They are not charged to rate case expense, they
22 are charged below the line.

23 Q And how do we see that?

24 A Column 4260.

25 Q Okay. So none of those lobbying charges were

1 charged to rate case expense?

2 A That's correct.

3 Q Okay. Now, a few pages later, Pages 273 and 274,
4 there is some charges -- well, let me ask you, what are
5 these charges for?

6 A Those would be charges related to preparing
7 information for the rate case, bringing in food. We had
8 people working in the evenings, and we brought in food so
9 they could keep working.

10 Q So all of these charges, \$677, are for food while
11 people worked on the rate case?

12 A Yes. I mean, we had big crews working to get
13 notices out to meet the deadlines required for the filing.

14 Q And you don't think those are personal expenses?

15 A Not at all.

16 Q Okay. On the next page, which is Page 1450, and
17 we have a series of pages there that refer to the PR
18 newswire. On Page 1450, there is a charge of \$493.50 for
19 the PR newswire. Could you tell us what that is and why
20 those are proper rate case expenses?

21 A I believe those are charges related to getting
22 press releases and that type of information out related to
23 the rate case.

24 Q Okay. Could you turn to Page 1458 of that series.
25 This shows seven pages being faxed to 47 newspapers stating

1 rate requests filed?

2 A Yes.

3 Q Is that what that charge is for?

4 A That's what it says, yes.

5 Q And that's not a charge required by the
6 Commission, is it, a notification?

7 A No, it's not.

8 Q Why is that a reasonable and necessary expense
9 that should be charged to customers?

10 A We are informing -- it's information informing
11 customers and the public about the fact that we filed the
12 rate case.

13 Q But why is it reasonable to send that many faxes
14 out to that number of newspapers?

15 A I guess it's for the same reason that we send out
16 FPSC notices, to inform people that we have a filing at
17 hand, because we are going to get a lot of calls. It's
18 going to get in the newspapers one way or another, and we
19 are going to get a lot of calls, so we have to make sure
20 that the correct story is released.

21 Q Let's move on to Page 1459, and on that page and
22 on a number of others there are some charges for books?

23 A What pages were those?

24 Q 1459.

25 A Okay.

1 Q And the following. Let's start with 1459, it's a
2 charge for a book. Why are you charging book expenses to
3 the rate case?

4 A It looks like this is a book that was ordered by
5 our engineering area, and it probably was associated with
6 used and useful and hydraulic modeling that was used as what
7 we propose in this rate case.

8 Q But my question is wouldn't a charge like that
9 normally just be expensed to subscriptions?

10 A Not if it is used specifically for this rate case.

11 Q Okay. And you think something on modeling and
12 used and useful is -- or would it be your belief that it's
13 used solely for the rate case?

14 A Yes.

15 Q And it wouldn't have any purpose independent of
16 that?

17 A That's why it was ordered, was to develop the
18 information necessary for the rate case and to defend our
19 position in the rate case.

20 Q On Page 1461, there is a book ordered for
21 effective expert witnessing. Is that just for this rate
22 case?

23 A It was ordered for this rate case, yes. I mean,
24 it's just like ordering paper or something else you need to
25 develop the information for the rate case.

1 Q On Page 1473 there is some books about water
2 conservation that have been charged to the rate case. Why
3 isn't that simply charged to dues and subscriptions instead
4 of being charged to the rate case?

5 A If it was used specifically for the rate case,
6 that that's why the book was needed and if it was used for
7 it, it should be charged to the rate case. If it was
8 necessary to develop testimony or whatever, then it would be
9 charged to the rate case.

10 Q But wouldn't a book such as Water Conservation
11 Handbook have some purpose independent of the rate case for
12 the company?

13 A Well, I guess you could say that about most
14 things, but the purpose, the reason it was obtained was for
15 information which was being developed specifically for the
16 rate case. Whether it can be used after that, I don't know.

17 Q On Page 1477 there is a charge of \$548 for
18 national weather data?

19 A Yes.

20 Q Do you know whether that information was actually
21 used by your witnesses in presenting testimony?

22 A I know the information was provided to the OPC.

23 Q But was it used in presenting your case?

24 A Yes.

25 Q And you have an expert witness who relied on that

1 data in presenting their testimony?

2 A Well, Doctor John Whitcomb may have used some of
3 that data in developing his information, but I know we did
4 provide this data to the OPC.

5 Q Let's go to Page 1481. There is a charge for
6 editing for Christie Young from Take 1 Studio. Is this a
7 rate case expense item?

8 A Since she works for me, she works under me, and
9 she works in the rate department, I'm certain it is.

10 Q Do you know what it was for?

11 A It was probably for editing -- I don't know
12 specifically what it was for, but it may have been for
13 editing some sort of computer tape information.

14 Q Computer tape information?

15 A Yes.

16 Q Is that what business Take 1 Studio is in?

17 A I don't know.

18 Q On the next page, which is Page 1572, there is a
19 charge of \$500 for shooting, editing, and six copies of
20 quote, rate case, end quote, video. What is this expense,
21 and why is it reasonable and necessary rate case expense?

22 A I'm not certain what that was used for. It could
23 have been an informational video that was provided to
24 employees relating to the rate case, since it was done in
25 June, which is right before we filed the rate case, and used

1 as training, used for training our employees.

2 COMMISSIONER GARCIA: Training your employees for
3 what?

4 WITNESS LUDSEN: So they are aware of the various
5 aspects of the rate case, and so they can answer questions
6 from customers when they ask them about the rate case. Once
7 we file these rate cases, we get thousands of calls, and
8 people out in the field get a lot of questions about the
9 rate case, so we try to train them and inform them about the
10 raise case so they can answer their questions.

11 BY MR. BECK:

12 Q Okay. Could you turn to Page 1854, which is a
13 bill to you from John Whitcomb, is it not?

14 A Yes.

15 Q And task one, which is weather normalization, with
16 a charge of \$7,315?

17 A Yes.

18 Q Would it be correct that he never used that data
19 in actually preparing his testimony?

20 A I can't say that he didn't use it. I think you
21 would have to ask him when he testifies, but I think it was
22 all part of a process of developing information for the rate
23 case.

24 Q Let me turn a few more pages to Page 1914. This
25 is a bill from Doctor Morin.

1 A Yes.

2 Q There is a professional fee of a nice even \$10,000
3 for preparation of exhibits and testimony, the first of two
4 installments. Could you tell me what type of agreement you
5 had with Doctor Morin?

6 A Doctor Morin charged a flat fee of \$40,000 for
7 preparing information in this rate case.

8 Q Regardless of the number of hours it took to
9 prepare his testimony?

10 A Originally it was half of that, but when it
11 required more extensive work on his part with respect to
12 interrogatories and to rebuttal testimony, he required the
13 flat standard fee, which is a standard fee.

14 Q Don't most of your consultants work on an hourly
15 basis?

16 A Yes.

17 Q On Page 1916, just a few pages more, there is a
18 bill from Hugh Gower. Do you know if he charges flat fees
19 or is that for an hourly rate?

20 A He charges hourly.

21 Q And does Southern States require any more detail
22 than this in its bills from him?

23 A We required an original estimate from him in the
24 beginning of what the total cost would be.

25 Q But do you require him to show the hours he spent

1 and what he accomplished in those hours?

2 A No, but we can get it.

3 Q Did you get it?

4 A No.

5 Q And on Page 2015, this shows some of the detail
6 behind the charges from Radey Hinkle Thomas and McArthur,
7 does it not?

8 A Yes.

9 MR. BECK: Thank you, Mr. Ludsen. That's all I
10 have for now.

11 CHAIRMAN CLARK: Mr. Twomey.

12 WITNESS LUDSEN: Would you consider moving down a
13 chair, so I could see you.

14 CROSS EXAMINATION

15 BY MR. TWOMEY:

16 Q You didn't have any kitchen sinks in that rate
17 case expense that Mr. Beck missed, did you?

18 A No.

19 Q On Page 7 of your testimony, the reasons you give
20 in defense of uniform rates, the first one you give in the
21 short-run lower rates for utility customers, that statement
22 is true, is it not, simply because of the fact of averaging?

23 A That's part of it, yes.

24 Q What's the other reason?

25 A The other reason is because if you have rates that

1 are somewhat reasonable for all customers, that you're not
2 going to inhibit growth, and if you have growth on the
3 system that's ultimately going to result in holding down
4 rate increases. If you have rates that customers can't
5 afford, you're not going to have any development in our
6 individual facilities, which will mean that you won't have
7 growth. You're going to ultimately end up allocating your
8 costs to a smaller customer base than you would have
9 otherwise.

10 Q I see. Insulation of customers from rate shock.
11 Again, that statement that you have there is true solely
12 because of averaging, is it not?

13 A That's a major part of it, that's exactly right.

14 Q Okay.

15 COMMISSIONER DEASON: Mr. Ludsen, let me ask you a
16 question. The first item you indicated was that there would
17 be higher growth in uniform rates?

18 WITNESS LUDSEN: Yes. Well, if you have
19 unreasonable rates, you know, customers are not going to
20 move into areas, and if you don't have growth, that is
21 ultimately going to increase the cost to all of our
22 customers because it's really the growth that ultimately
23 holds down the cost to our customers, because you can spread
24 the costs over a larger customer base. So if they choose
25 some other other than SSU's area then we have lost that

1 customer base.

2 COMMISSIONER DEASON: And so you're assuming that
3 rate level is a key factor in your growth?

4 WITNESS LUDSEN: Yes, it has a significant impact
5 on whether a developer is going to build in our service
6 areas or not.

7 COMMISSIONER DEASON: Is it possible that in those
8 areas that have lower rates you're going to have higher
9 growth and in the areas that you have higher rates you are
10 going to have lower growth and on average you're going to
11 have the same growth rate regardless of whether you have
12 uniform or stand-alone?

13 WITNESS LUDSEN: It would be my impression that if
14 you had uniform rates and the rates are reasonable that
15 you're going to have the growth anyway. But if the rates
16 are unreasonable, if they are say \$150 rates or \$200 rates,
17 you're just not going to get any customers that are going to
18 move into those areas. And we have seen that in certain of
19 our areas, like Thuluota, for instance.

20 COMMISSIONER DEASON: We have had testimony that
21 the water and wastewater industry is an increasing cost
22 industry. Do you agree with that?

23 WITNESS LUDSEN: Yes.

24 COMMISSIONER DEASON: In that situation, then,
25 does growth add costs?

1 WITNESS LUDSEN: Well, growth does help as far as
2 I think holding down costs. If you don't have growth, any
3 incremental addition in cost is spread to the same
4 customers. If you have growth, you're spreading costs to
5 the new customers that come on, part of the costs onto the
6 new customers that come onto our facilities.

7 COMMISSIONER DEASON: But if the industry is
8 increasing in costs, it costs more to serve a new customer
9 or to expand the current system than it did five, ten, 20
10 years ago, is that correct?

11 WITNESS LUDSEN: Yes, but if the cost is all
12 relative, if cost is growing for everybody, everybody is in
13 the same situation. It's when you have abnormally high
14 costs that a developer is not going to choose to go into our
15 area. And if you have development within a facility where
16 there is additional capacity available or additional lines
17 available, that additional customer comes onto our facility
18 at a very low per unit cost and helps reduce or offset
19 increased costs to our other customers.

20 COMMISSIONER DEASON: Thank you, Mr. Twomey.

21 BY MR. TWOMEY:

22 Q Now, if I understand you, an example of that would
23 be if Mr. -- I think it was Boyer in Sunny Hills can't
24 afford to flush his toilet with any regularity because of
25 your high rates, your solution is to have Mr. Hansen help

1 subsidize that water rate in Sunny Hills so that more homes
2 can be purchased in Sunny Hills and you will experience
3 growth in that service area, is that right?

4 A In theory, if the rates would be lower you
5 probably would have additional growth there, and I think
6 that's a perfect situation where you can see what happens if
7 you don't have growth. You have got about 400 customers
8 there and there is no economies of scale whatsoever, so you
9 have very high rates. And what happens when you have high
10 rates is it is a negative toward any type of growth in that
11 area.

12 Q And it's your testimony that Budd Hansen is going
13 to benefit by subsidizing Mr. Boyer's rates in Sunny Hills
14 so that more lots will be sold there?

15 A Well, I think you still have to look back that we
16 are one system and there is going to be variances in costs
17 just like there is within each individual facility. And I
18 think if you look at it in total, if you have reasonable
19 rates and you have growth, it does ultimately benefit
20 everybody. Because, for instance, your common costs are
21 spread to everybody, so it does benefit Mr. Hansen.

22 Q Common costs are spread irrespective of uniform
23 rates, isn't that right, Mr. Ludsen?

24 A Yes, they are. But it gets back to the point that
25 if you have growth you have a larger base to spread these

1 common costs over which ultimately helps to offset any
2 future increases in costs to the current customers.

3 Q So, for example, like if you bought another system
4 like at Palm Coast, that would benefit these customers
5 eventually by spreading the costs, right, common costs to
6 other customers?

7 A It would depend on the situation. What I was
8 referring to is more of the internal growth.

9 Q Now, your next item is lower rate case, and my
10 question to you is given that Commissioner Deason noticed
11 that one item in your rate case expense that Mr. Beck was
12 going over including close to a quarter of a million dollars
13 in postage, or I'm sorry, printing, can you prove that
14 average rate case expense per customer is lower under
15 uniform rates than it would be otherwise?

16 A Yes.

17 Q And how do you prove that?

18 A Because I know what the rate case expense was
19 previously when we used to file stand-alone systems. For
20 instance, stand-alone facilities. For instance, Marco
21 Island where our rate case expense there was approximately
22 350,000 to \$400,000, which is approximately \$200,000 per
23 type of treatment. And in this case, with the rate case
24 expenses that we are currently estimating, the cost would be
25 \$11,522 per individual facility plant.

1 Q Well, let me ask you this. Aren't some of your
2 systems sufficiently small in their revenues that they would
3 at least in theory qualify for staff assisted rate cases?

4 A Again, you're calling them systems and we like to
5 call them service areas, or plants, or facilities. I
6 realize that once in a while we do use the term system,
7 but we are one system, and as one system we would not
8 qualify for staff assisted rate case.

9 Q So by your election of your definition you have
10 opted yourself out of the accommodation provided by law for
11 staff assisted rate cases, is that what you're saying?

12 A This issue came up in our last rate case, and it
13 was discussed in the last rate case, and the result of it,
14 my understanding of the result of it was that we wouldn't be
15 qualified for staff assisted rate cases.

16 Q Well, if you know, isn't that one of the reasons
17 for your being encouraged to acquire smaller systems and
18 undertaking uniform rates was to reduce the number of staff
19 assisted rate cases?

20 A I'm not aware of that.

21 Q You're not?

22 A No.

23 Q How about the systems within your utility, Mr.
24 Ludsen, like Sugarmill Woods, that were earning, providing
25 to you actual returns on investment from the plant, for

1 example, like their wastewater plant that greatly exceeded
2 the return on equity that you filed for in this case?

3 A Well, I can remember in the '90 case when we filed
4 the 34 systems and Sugarmill Woods was due for a rate case
5 and the argument Sugarmill Woods had at that time was that
6 they shouldn't have the rate increase because we hadn't
7 filed the other systems which did not need a rate case.
8 And, in essence, that we should file all of our systems, the
9 higher earning systems, too. So I guess it's the opposite
10 side of the coin; it can go both ways.

11 Q It might be, but that wasn't my question. My
12 question is don't you unnecessarily incur rate case expense
13 for some systems by dragging in those systems who are
14 already returning to you actual returns on equity from the
15 plant in service that exceeds your requested return on
16 equity at the time of your filing?

17 A I don't see it that way, because I see us as being
18 one system, and Sugarmill Woods is just part of the one
19 system.

20 Q Right. And as a consequence, they have to come
21 here and participate in this case and everything that it
22 involves because irrespective of whether or not they are
23 returning to you what would on a stand-alone basis be
24 considered excessive rates of return on equity, isn't that
25 right?

1 A Well, first of all, I don't think -- you know,
2 this has been discussed before that there is no really true
3 stand-alone to start with because at least 40 percent of our
4 costs are allocated, so there is not a true stand-alone.
5 Our capital structure is uniform to all of our facilities.
6 So I don't agree necessarily. I don't agree. I think they
7 are part of one system, and as such they become a part of a
8 rate case when you file it, which includes all of our
9 facilities, just like in Docket 930880, which was a uniform
10 rate proceeding, which was in great part initiated because
11 of the concerns of Sugarmill Woods, and those costs are
12 being spread to all of our customers.

13 Q You're blaming Sugarmill Woods for the 880 docket?

14 A No, I just said that they had great concerns about
15 uniform rates after the Commission decision in the last
16 docket, and I'm sure were a part of the reason why we had
17 that generic docket related to whether uniform rates were
18 appropriate. But in that case, you know, those costs were
19 spread to everybody and not just the 15 customers that were
20 subsidized under uniform rates.

21 Q Okay. So you have proposed a means or a
22 methodology for allocating common costs in this case, is
23 that correct?

24 A It's the same methodology that we used in prior
25 rate filings.

1 Q But the answer is yes?

2 A Yes.

3 Q Let me ask you this, Mr. Ludsen. If the
4 Commission denies your request for uniform rates in this
5 case, will that necessitate any change whatsoever in how
6 common costs are allocated by the method you requested?

7 A We would probably continue to allocate them the
8 same way.

9 Q Let me ask the question, again. Will it
10 necessitate -- if they deny uniform rates for your company,
11 will it necessitate any change at all in the way cost
12 allocations are distributed?

13 A I'm not aware of any, except for possibly rate
14 case expenses.

15 Q Item 5 on Page 8, Mr. Ludsen, long-run benefits,
16 administrative efficiencies and economies of scale and
17 accounting, and operations and maintenance, isn't it true
18 that SSU pursuant to PSC rule and Florida Administrative
19 Code still maintains individual plant accounts pursuant to
20 the NARUC system of accounts?

21 A Yes.

22 Q And, therefore, you keep detailed plant accounts
23 by system, or service area, as you like to refer to it?

24 A Yes.

25 Q Has that changed any under uniform rates?

1 A Yes.

2 Q The uniform system of accounts has changed?

3 A The uniform system of accounts has not changed,
4 but the way we handle the accumulation of that information
5 for reporting purposes has changed.

6 Q Don't you still, though, keep specific plant
7 accounts by service area?

8 A Yes.

9 Q Not only for -- for capital expenditures?

10 A Yes.

11 Q And for plant specific O&M?

12 A Yes.

13 Q The efficiencies associated with having your one
14 set of books in billing and maintenance and so forth in one
15 location will remain, and are results of centralized
16 management, even if the Commission were to disallow the
17 uniform rate structure, isn't that correct?

18 A That's correct, but everything is multiplied. If
19 you have stand-alone rates, everything is multiplied times a
20 factor of 100, and that is evidenced, for instance, on our
21 annual reports.

22 COMMISSIONER GARCIA: I'm sorry, could you go
23 back --

24 MR. TWOMEY: I'm trying to get it the same way. I
25 asked him if it wasn't true that the -- and this is starting

1 with his testimony, Commissioner Garcia, on Page 9, Line 2.
2 He says 0all administrative functions of the individual
3 service areas can be consolidated in one location with one
4 set of records on billing and maintenance, et cetera, rather
5 than separate books and records maintained for each
6 individual facility with separate billing. And my question
7 is, aside from whatever savings you obtain from being able
8 to have the same base-facility charge and the same gallonage
9 charge in your computer for each location, aren't all the
10 rest of the savings you described a result of centralized
11 management, and are, therefore, not dependent upon uniform
12 rates?

13 A No.

14 Q Can you name we one?

15 A The annual report. If we have stand-alone rates
16 we are going to have to file 100 separate annual reports.
17 With uniform rates, we file one annual report. With uniform
18 rates we condense the annual reports from volumes about this
19 big down to something about this size.

20 Q Okay. I'm sorry, were you not finished?

21 A That's one example.

22 Q And I think we went through this drill before, but
23 what was the recognized economic efficiency resulting from
24 that?

25 A It's a lot of time and labor saved.

1 Q Yes, sir, but do you have a dollar amount that you
2 can subscribe to that efficiency?

3 A I don't have a specific dollar amount, but the
4 fact is when you have separate rates it occurs in numerous
5 functions throughout the company. Even when you send out
6 notices, if you have stand-alone rates you have to send out
7 an individual notice, a different notice to each facility,
8 whereas when you have a uniform rate you can send out the
9 same basic notice. It just magnifies the work and
10 inefficiencies many times over.

11 Q Do you have a dollar amount that you can subscribe
12 to that efficiency?

13 A I don't have a dollar amount, no.

14 Q Savings efficiency number six, you say that
15 averaging rates over the entire rate base and customer base
16 of the utility allows the utility to offset revenue
17 deficiencies experienced in one service area with revenue
18 experienced in other service areas thus minimizing or
19 eliminating the need for filing rate cases on a frequent
20 basis. Now, isn't it true that by that, Mr. Ludsen, you
21 mean that you can charge Mr. Budd Hansen and his neighbors
22 in excess of 300 percent return on equity for their
23 wastewater service and shift or offset those revenues to
24 other places like Sunny Hills or other places that need to
25 experience more growth?

1 A When you look at uniform rates, you have to look
2 over the long-term. You can't look at any one particular
3 point because the situation changes from year to year to
4 year depending on the additions that are required in each of
5 the individual facilities. And what this does is spread the
6 risk, it spreads the risk to the customers related to
7 capital additions or whatever between the various facilities
8 in our one system.

9 COMMISSIONER GARCIA: Doesn't it spread the
10 benefits, also, to a great degree?

11 WITNESS LUDSEN: Yes, it does.

12 COMMISSIONER GARCIA: And don't those new spread
13 benefits now go to developers, for example, which you said
14 is one of the attractive things of uniform rates, that you
15 will have more customers.

16 WITNESS LUDSEN: That is a benefit, and ultimately
17 that comes back to benefit everybody.

18 COMMISSIONER GARCIA: How does it benefit
19 everybody, because you have more ratepayers in areas that
20 you're subsidizing?

21 WITNESS LUDSEN: Because you have got a larger
22 customer base to spread your increasing costs over,
23 especially if you have internal growth, which if you have
24 available capacity you can add at a very low per unit cost.

25 COMMISSIONER GARCIA: But that benefit wouldn't

1 have been there before for the developer, for example. The
2 developer makes a windfall which the ratepayers aren't
3 beneficiaries of.

4 WITNESS LUDSEN: Well, the developer doesn't --
5 you know, that is --

6 COMMISSIONER GARCIA: No, I'm just saying that is
7 an offset.

8 WITNESS LUDSEN: I don't know if the developer --
9 I wouldn't say the developer makes a windfall. The
10 developer builds the homes.

11 COMMISSIONER GARCIA: Let's say that the water
12 system in Sunny Hills is so expensive that nobody wants to
13 move in as an example, it's too expensive as an individual
14 system. If we organized it all together again, you know, if
15 we put it under a uniform rate, suddenly that ratepayer in
16 Sunny Hills is paying a more reasonable rate, which I agree
17 -- a lower rate, let's not put a value judgment on it --
18 it's a lower rate across that area. But clearly now the
19 developer has a benefit derived from that uniform rate.
20 Which, of course, the company will in some further way will
21 get more customers, but clearly the developer is making sort
22 of a windfall, isn't he, off the rates even though he is not
23 part of the system for an investment?

24 WITNESS LUDSEN: No. What will happen is that the
25 developer will just go somewhere else and build his homes.

1 He just won't -- I mean, I think he is indifferent. He
2 doesn't really care, because what he will do is go where he
3 knows he can build a home and sell a home. And if it's not
4 our service area, he will go to some other service area.

5 COMMISSIONER GARCIA: I'm sorry, Mr. Twomey.

6 MR. TWOMEY: That's quite all right.

7 BY MR. TWOMEY:

8 Q So, Mr. Ludsen, Mr. Hansen is 75 years old -- 76
9 years old, we have been here longer than we thought. He is
10 76 years old, how long a planning horizon do you expect
11 Mr. Hansen to have looking for the return of benefits of
12 this system that you suggest will result in terms of
13 spreading the benefits?

14 A I think you have to look at all customers when you
15 look at the decision on what type of rates you have for this
16 company or any other company. You have to look over the
17 long-term and you have to look at what is best for all
18 customers. And you can't single out individuals, because if
19 you do that you're never going to make any decision on
20 anything because you have always got contradictions whatever
21 you do.

22 Q How about -- I'm sorry, were you finished?

23 A No. So I say what you have to do when you make
24 these policy type decisions is look at all the customers of
25 SSU and what are the best type of rates for the majority of

1 the customers that we serve.

2 Q And how about when you -- your company has had a
3 track record of going out and buying these contradictions,
4 buying loser systems with surprises inherent, who is to pay
5 the cost for that, Mr. Ludsen?

6 MR. ARMSTRONG: Objection. We object to the
7 characterization of loser systems. This is one thing that
8 we have repeatedly heard over and over again, and there has
9 been no evidence in the record, and I think any question
10 should be based on some factual evidentiary support that can
11 be sworn to under oath.

12 MR. TWOMEY: Okay.

13 CHAIRMAN CLARK: Why don't we do this, why don't
14 we take a little break. We will take a break for about 20
15 minutes and we will come back and start again with you.

16 MR. TWOMEY: And on that point, let me suggest
17 right now, Madam Chairman, that what I propose to do
18 hopefully by tomorrow is collect copies of some papers that
19 I have just come across as a result of the deposition of
20 Mr. Hill that are from your staff audit of SSU that reflects
21 some of these characterizations of surprises,
22 non-inspections, and so forth, and make them available to
23 the company and the other parties as soon as possible. I
24 mean, that is my intention and they can deal with it as they
25 wish when I get it together.

1 CHAIRMAN CLARK: All right. We will take a break
2 until 25 till.

3 (Brief recess.)

4 CHAIRMAN CLARK: We'll reconvene the hearing.

5 BY MR. TWOMEY:

6 Q Mr. Ludsen, Mr. Armstrong objected to me
7 suggesting that you bought loser systems and said there
8 wasn't any evidence. Do you have a copy of Public Counsel's
9 Cross Examination Exhibit Number 86?

10 A No.

11 Q Well, you probably don't need it, but let me ask
12 you if you recall hearing this. And what was in there in
13 part was the draft letter that Mr. Sharkey sent to the
14 Lieutenant Governor on your behalf. And in the first
15 paragraph it says --

16 MR. ARMSTRONG: Objection, Madam Chair. If we
17 could have the exhibit provided to the witness so that we
18 don't have this this is what is it says kind of thing.
19 Thank you. But actually that wasn't my entire objection.
20 The objection still remains on the characterization of loser
21 system.

22 CHAIRMAN CLARK: Mr. Twomey, if you would refrain
23 from characterizing them and ask the questions to the
24 witness.

25 MR. TWOMEY: Okay.

1 BY MR. TWOMEY:

2 Q Okay. Do you have the exhibit?

3 A Yes.

4 Q Okay. Do you have the draft for the Lieutenant
5 Governor's signature?

6 A I don't know which one that is.

7 Q That is the third page of the exhibit, right after
8 the facsimile sheet.

9 A The letter dated December 13th, 1995?

10 Q Yes, sir.

11 A Okay.

12 Q And look at about the last half of the first
13 paragraph. Doesn't it read, in fact, as the state's largest
14 private water utility, they play a valuable role in
15 preserving the quality of Florida's water by purchasing and
16 upgrading small often rural failed water and wastewater
17 systems?

18 A Those are his words, they are not mine. I would
19 characterize the systems in some cases I would say as
20 nonviable. Other systems, I think, like Buena Ventura are
21 excellent systems. In fact, on the wastewater side, Mr.
22 Richard Harvey characterized the wastewater plant as being
23 the second best wastewater plant in the state. So I
24 disagree. And, in fact, I think if you want to characterize
25 it as troubled systems, I think Sugarmill Woods at the time

1 we acquired that system was a troubled system because the
2 owner couldn't get financing. So I would consider that a
3 nonviable system, like other systems we had for whatever
4 reason, whether it was inability to finance the systems, or
5 the owner just didn't want to be in the business anymore, or
6 whatever. But certainly they are not dilapidated systems by
7 any means, and the Commission hasn't found any of those
8 systems to be dilapidated.

9 Q Would you tell me what the -- do you recall in the
10 199 docket, Mr. Ludsen, that I want to recall that you did a
11 late-filed exhibit that the Staff used as a schedule, and I
12 may be wrong, correct me if I am, but somebody did a
13 spreadsheet that showed the total revenue shift as a result
14 of uniform rates. That is, the shift of revenue
15 responsibility each system paid under stand-alone rates
16 versus uniform rates, do you recall that?

17 A Yes, I do.

18 Q And what I want to ask you is have you done that,
19 has the company done that in this case?

20 A We have information -- I haven't done that
21 schedule, but that information is contained in the MFRs, and
22 I don't have a schedule prepared the same as that schedule,
23 no.

24 MR. TWOMEY: Madam Chairman, could we consider
25 asking Mr. Ludsen to prepare a schedule of that nature for

1 use in this proceeding?

2 MR. ARMSTRONG: Madam Chair, I would like to
3 object. If counsel wants that the information is in the
4 MFRs. I don't think the burden should be placed on the
5 company to prepare a schedule that he could have prepared
6 before he walked in here today.

7 CHAIRMAN CLARK: Mr. Twomey, why don't we explore
8 it as to whether it already exists.

9 MR. TWOMEY: I will be happy to do that. I
10 thought he said that they haven't done it.

11 CHAIRMAN CLARK: They haven't?

12 MR. TWOMEY: I thought he said they have not done
13 it. And I personally found it a very illustrative document
14 in that last case to show who pays and who doesn't. And I
15 would think that if the Commission were going to consider
16 the issue of subsidies flowing between the various systems
17 of this company that they would want to have that document,
18 as well.

19 MR. ARMSTRONG: Madam Chair, I repeat my objection
20 that the 199 docket is a 1991 test year. It has nothing to
21 do with this case. And if he wants the information, it is
22 available in the MFRs and he could do it himself.

23 CHAIRMAN CLARK: Mr. Twomey, would you tell me
24 exactly what you're looking for? Give me a title.

25 The two documents Mr. Twomey has just given me are

1 indicated a summary of revenues and billing data for systems
2 paying and receiving subsidy for water and one for
3 wastewater.

4 Mr. Twomey, Mr. Armstrong has objected to having
5 his witness provide that summary.

6 MR. ARMSTRONG: Discovery closed April 22nd, I
7 believe, in the case.

8 CHAIRMAN CLARK: Excuse me?

9 MR. ARMSTRONG: Discovery closed April 22nd, I
10 believe it was in the case.

11 MR. TWOMEY: And I'm asking you to order them to
12 produce it, because it's a critical piece of information in
13 this case that I suggest that you all should be interested
14 in as well as all the parties. The company is in the
15 possession of most of this, if not all of this information
16 on its computers, and we shouldn't be put to the work of
17 trying to put it together.

18 CHAIRMAN CLARK: Mr. Armstrong, I'm going to allow
19 the late-filed exhibit. It will be a summary of revenues
20 and billing data for systems paying and receiving subsidy.
21 One will be for wastewater and one will be for water in the
22 same format as this. While Mr. Twomey and his clients could
23 have provided it, I think it's more quickly done by the
24 company and the cost of doing it will be included as a rate
25 case expense.

1 MR. ARMSTRONG: I appreciate you saying that,
2 Madam Chairman, but can we get a copy of that. I don't know
3 if that is something we provided before or somebody else.

4 CHAIRMAN CLARK: It looks like it, but, yes, you
5 may have a copy of that.

6 MR. TWOMEY: Thank you very much.

7 CHAIRMAN CLARK: That is going to be Late-filed
8 Exhibit 130. The two schedules will be the one exhibit.

9 (Late-filed Exhibit Number 130 marked for
10 identification.)

11 BY MR. TWOMEY:

12 Q Mr. Ludsen, on Page 11 of your testimony, you
13 discuss the fact that at least 20 states have approved
14 single tariff pricing, and at least 19 Florida counties have
15 done the same. Isn't it true that in that case that the
16 relative cost to provide service for those systems that had
17 imposed uniform rates were never established?

18 A Would you repeat that question.

19 Q Yes, sir. I will try to state it in a different
20 way. Isn't it true that for the systems that you discuss in
21 your testimony, the 20 other states and the 19 Florida
22 counties, that the relative cost of service for the systems,
23 or service areas, however you want to describe it in those
24 states and counties, that had uniform rates approved were
25 never established?

1 MR. ARMSTRONG: I would just like to object and
2 instruct the witness that that is an if he knows question.

3 CHAIRMAN CLARK: Mr. Twomey, I agree it's an if he
4 knows. But ask your question again, I'm not sure I
5 understood it.

6 MR. TWOMEY: Okay.

7 BY MR. TWOMEY:

8 Q Let me just give a little explanation, if I may.
9 The point, the thrust is this, if costs were identical among
10 two or more systems for which you're asking uniform rates,
11 costs would equal uniform, cost of service would equal
12 uniform. Whenever there is a difference of cost of service,
13 cost to provide service amongst two or more systems, there
14 is a notion that there is discrimination. And what I'm
15 asking Mr. Ludsen is that while it was established that
16 uniform rates were approved in the cases that he cites in
17 his system, isn't it true that we did not conclusively find
18 out what the relative cost of service were amongst the
19 component systems where the uniform rates were approved?

20 A I can't answer that question for all of the 19
21 counties in Florida, but I do know Mr. Adaki (phonetic) from
22 Hernando County stated that there were significant cost
23 differences between the systems or the facilities in the
24 county that he directs. He is over the water and wastewater
25 operations in Hernando County, and he said there are

1 significant differences in the cost of those facilities and
2 they are under uniform rates.

3 Q I see. And is that county system in Hernando
4 County under the jurisdiction of this Commission?

5 A No, but it's one of the 19 counties that I'm
6 referring to.

7 Q Okay. On Page 12, you are asking the Commission
8 to approve uniform service availability charges for all of
9 your customers for all of your systems?

10 A Yes. Where we have two levels of uniform charges
11 consistent with the uniform rates that we propose, we would
12 have a uniform service availability water charge. We are
13 proposing \$750 for conventional treatment, a uniform service
14 availability water charge of \$1,500 for reverse osmosis
15 treatment, and a uniform wastewater charge of \$1,500 for
16 wastewater treatment.

17 Q Okay. On Page 13, Line 5 of your testimony,
18 starting at Line 4, you say treating the facilities
19 separately appears to be inconsistent with the uniform
20 treatment of facilities we are advocating in this
21 proceeding. And my question to you in light of that is
22 doesn't it stand to reason that if the Commission were to
23 reject your uniform rate structure that they should likewise
24 reject your uniform service availability proposal?

25 A No.

1 Q I thought that the purpose of service availability
2 charges, Mr. Ludsen, was to require future customers of a
3 system to pay for the investment and the physical assets of
4 the system they will be served by that are reserved for
5 their use in the future. Isn't that essentially it?

6 A Essentially that's the theory.

7 Q Okay. So, aside from any convenience that may be
8 engaged in by merely averaging, how can you suggest that you
9 will accomplish the goal, the purpose of service
10 availability charges by pooling all of the assets in your
11 company that yet remain dedicated for future customers?

12 A Well, we are not pooling all of the -- we are not
13 necessarily pooling all the assets. The way we developed
14 the service availability charge is through a survey of
15 approximately over 300-some service availability charges
16 throughout the state, and we determined that the average
17 service availability charge for water was approximately \$750
18 and for wastewater was approximately \$1,500. The rate that
19 we propose in this case is a market-based rate which
20 reflects the rates that other facilities in counties and
21 cities and co-ops throughout the state are charging for
22 service availability charges.

23 COMMISSIONER GARCIA: Yet you didn't extend that
24 concept to your water rates, of course. Because you do have
25 systems which are right next to municipal systems which we

1 have had the displeasure of have to explain in our service
2 hearings where you are looking at two to three times the
3 rates that are being paid by local municipalities. And you
4 inversely to that had systems where your service
5 availability charge will be much lower than the impact fees
6 that are being charged by counties who provide water, also.

7 WITNESS LUDSEN: What we try to do is come up with
8 an average cost, because it's our feeling that if you have
9 too high of a service availability charge as we have
10 experienced in the past, it absolutely stops growth dead.
11 And if you don't have any connections you don't collect any
12 service availability charges. So, again, what we had to do,
13 what we did was we went and looked at what the market was,
14 because that's what a developer looks at. The developer
15 looks at the charges you have for service availability
16 charges when he determines if he is going to build houses in
17 your area. If those charges are too high, he is not going
18 to build a house in your area, he is going to go somewhere
19 else. So what we are trying to do is reflect what the
20 market was because if you have growth, again, you're going
21 to help reduce costs along with the service availability
22 charge. If you have no growth, you don't have service
23 availability charges either. You have nothing.

24 COMMISSIONER GARCIA: Shouldn't perhaps we link
25 service availability, maybe use a market index simply so we

1 don't postpone growth, but we should make it as high as
2 possible in the surrounding markets so that to some degree
3 those people who have paid for the infrastructure will be
4 able to derive some benefit from those costs?

5 WITNESS LUDSEN: That's what we tried to do. We
6 took an average of the charges, and what we found was for
7 water charges 80 percent of the service availability charges
8 were under \$1,000, and for wastewater 80 percent of the
9 charges were under \$2,000. So what we did, we took the
10 average which we feel is representative of the costs of
11 other counties and co-ops and cities throughout the state
12 that provides us with a competitive rate which would not
13 hamper development in our service areas, and at the same
14 time we'll get the benefits of both the service availability
15 charge and the economies of scale. Again, if you don't have
16 the developer coming into your area, the service
17 availability charge doesn't mean anything, because they are
18 the ones who pay it. So we have had that situation in
19 Thuluota where our service availability charge for
20 wastewater was approximately \$6,000, and that just stopped
21 growth completely in that area. So we are trying to come up
22 with market-based rates, a market-based rate. And the fact
23 is that we have acquired a lot of systems with a history of
24 in some cases high CIAC and low CIAC, and the reality is
25 that, as Mr. Williams has testified, and I also testified

1 you're probably not going to change that level of CIAC in
2 the future because -- I don't want to say the damage has
3 already been done, but these facilities have been in service
4 for many years and you are just not going to change that
5 level by charging a higher rate, for instance, to get the
6 CIAC up because you just don't have that many connections
7 coming on to change it.

8 COMMISSIONER GARCIA: But do you understand that
9 same argument could be made by a ratepayer who is paying
10 very little now and has to subsidize to some degree those
11 more expensive systems who were expensive by the errors of
12 developers perhaps?

13 WITNESS LUDSEN: Well, I think, again, you have to
14 look at CIAC as being only one component of cost, and
15 probably isn't --

16 COMMISSIONER GARCIA: We don't have to go to the
17 CIAC, we are just --

18 CHAIRMAN CLARK: Joe, you need to give him a
19 chance to finish.

20 COMMISSIONER GARCIA: I'm sorry. We are not going
21 there. I'm just talking about philosophically when we are
22 talking about this. You have just made a defense for
23 averaging it out because if we don't do that then developers
24 avoid these areas. Don't you understand that developers are
25 also going to derive a benefit by you averaging this out,

1 and in many cases from what I remember of the testimony in
2 many cases you find that the local county commissions are
3 charging much more for impact fees, for hook up. But I
4 understand you're trying to average it out so that you don't
5 forestall growth. But to some degree that developer gets a
6 windfall there because he gets a cheaper system which is to
7 some degree being carried on the backs of those ratepayers
8 of the past, because of the cost of the system and the hook
9 up costs that are less than what they perhaps should be in
10 an individual market.

11 WITNESS LUDSEN: But I see this as, if you look at
12 the formula that you use, the PSC formula for developing
13 service availability charges, and you go down the list of
14 individual systems, those charges are all over. I mean,
15 some facilities should have zero charges and some should
16 have charges that are over \$100,000. And if you look at it,
17 really it's hard to make any rhyme or reason out of this.
18 And I think ultimately what you do is you come back and say
19 what is reasonable as a charge and what is competitive as a
20 charge. And I think if you have a competitive rate and you
21 get the developer to build those homes, I think it's a win
22 for everybody, because you win because you have collected
23 that CIAC charge, you win because you have increased your
24 customer base, and the customer wins because he has got a
25 bigger base to spread costs over.

1 COMMISSIONER GARCIA: You do realize I could make
2 the same argument for an individual system who wins because
3 the rates stay lower, who wins because more people move into
4 the neighborhood, who wins because there is a bigger tax
5 base, and, therefore, more schools, and, therefore, the
6 property value goes up. So, I mean, that argument can be
7 spread out in almost any direction. My argument to you is
8 that it is my belief that to some degree if we look at it
9 specifically how you have done it, you're creating an
10 advantage that the only one who benefits and the one that
11 benefits most directly is the developer, because he gets a
12 lower price than probably prevailing county rates. He is
13 being subsidized to some degree by systems who have paid
14 their way. And you are subsidizing -- you're increasing
15 their cost of developing in that area where they are lower.
16 And so I'm troubled, because the rationale that you use,
17 which you should be able to apply across the board, you're
18 using the inverse to justify this, when this same argument
19 could be used to go against your rate structure. I'm sorry,
20 I wasn't trying to make a speech. I'm probably trying to
21 hash out my thoughts with you, but I want to try to find --
22 it is my belief that those rates should probably be higher,
23 or that they should be reflective of the areas, or perhaps
24 they shouldn't have any realistic basis in the market. They
25 should have a basis in what all the systems are going

1 through. And so perhaps maybe everybody who moves onto your
2 system anywhere in the state should pay \$3,000 or \$4,000 to
3 hook up. Yes, it will stop development, but to some degree
4 it will subsidize those who have been burdened by your
5 purchase of the system.

6 WITNESS LUDSEN: But the problem is that they --

7 COMMISSIONER GARCIA: It will stop development.

8 WITNESS LUDSEN: Yes. And if you don't get the
9 development, nobody gets anything.

10 COMMISSIONER GARCIA: Okay. I'm sorry, Mr.
11 Twomey.

12 MR. TWOMEY: That's quite all right. I welcome
13 it.

14 BY MR. TWOMEY:

15 Q Thuluota, Mr. Ludsen, you said there was a problem
16 there with respect to service availability charges?

17 A Yes. They have projects that are approximately --
18 it's actually addressed in my rebuttal testimony.

19 Q No, I just wanted --

20 A They have charges that are extremely high. I
21 don't remember the exact number. I think the combined
22 charge with AFPI and service availability is around \$6,000.
23 And what has happened in that area is that there is no
24 growth, and also what has happened is that they have ended
25 up with the highest rates that we have of all of our

1 facilities, and no growth, and nobody is winning on the
2 situation.

3 Q But if you know, isn't that one of the systems
4 that we discussed earlier today in which a calculated used
5 and useful for water transmission and distribution would
6 have been lower than the 100 percent that you're asking for
7 as a result of having received 100 percent in the previous
8 case?

9 MR. ARMSTRONG: Madam Chair, can I just make an
10 objection and request that -- maybe if we could just
11 stipulate that repeated use of the word systems in the
12 question as long we are not going to have that thrown back
13 at us in brief for legal argument later on that we are
14 conceding somehow that we are not one system, if we can have
15 that kind of stip, maybe I won't have to object all the
16 time.

17 MR. TWOMEY: That's fine with me, because I'm
18 going to use system every time I talk about your service
19 territory or plant.

20 MR. ARMSTRONG: Okay. As long as you agree with
21 my stip, that's fine. Thanks.

22 BY MR. TWOMEY:

23 Q Mr. Ludsen, is there any cross-subsidy between the
24 calculation of service availability charges for water and
25 wastewater?

1 A That we have proposed?

2 Q Yes, of the ones you have proposed.

3 A No.

4 Q Okay. So if I were to ask you to calculate on a
5 stand-alone basis a service availability charge for --

6 COMMISSIONER GARCIA: I'm sorry, Mr. Twomey, you
7 just said that there is no cross-subsidy on service
8 availability, correct?

9 WITNESS LUDSEN: Between water and wastewater I
10 believe was the question. But, again, there is a follow-up
11 to that question. The service availability charge is very
12 subjective in itself, and it's not as strict a regimen as
13 you would have for determining revenue requirements within
14 an individual facility.

15 BY MR. TWOMEY:

16 Q Yes, sir. But to be clear, isn't your answer that
17 in the proposal you have made in this case you have not
18 attempted to have subsidies between the water service
19 availability and the wastewater, correct?

20 A The proposal we have made is based on market
21 valuation.

22 Q Okay. But in that proposal have you taken -- are
23 there any inherent subsidies between one and the other,
24 water and wastewater?

25 A I can't answer that, because -- I mean, we haven't

1 intentionally moved cost from one side to the other side.
2 But, again, the rates that we have come up with are based on
3 a market valuation.

4 Q Did you establish the requested service
5 availability charges based solely on your survey or do they
6 have any bearing whatsoever, Mr. Ludsen, to the investment
7 you have in your respective systems?

8 A We have compared them to the criteria established
9 by the FPSC for calculating service availability, but the
10 rate was based on, the rate that we are proposing is based
11 on the average rate as a result of the market survey.

12 Q I don't mean to beat a dead horse on this,
13 Commissioners, but if you were to establish a service
14 availability charge, Mr. Ludsen, for water for Mr. Hansen's
15 system at Sugarmill Woods, wouldn't you attempt to ascertain
16 what capacity of your investment, that is your plant, is
17 being used by current customers versus what percentage is
18 being dedicated to future customers, and then base your
19 service availability charges on that portion of your
20 investment that is dedicated to future customers?

21 A That would be the -- I mean, that's part of the
22 traditional approach.

23 Q And bear with me, because I don't understand this
24 as well as I should, but if you were doing a stand-alone
25 calculation for Sugarmill Woods water, the recovery, that is

1 the level of your service availability charge would be
2 constrained by the amount of investment it was determined
3 that you had set aside for future customers, right?

4 A Underneath the formula approach for developing
5 service availability charges for Sugarmill Woods, the
6 minimum charge would be \$113. The maximum charge would be
7 \$433. The stand-alone charge, which is really the cost of
8 your current facilities that you have there, not looking at
9 the future connections, is \$629, and we are proposing \$750.

10 Q Yes, sir. But bear with me, because I don't think
11 you answered my question. Aren't the stand-alone rates, the
12 current rates, don't they bear some relation to the plant
13 you have invested at Sugarmill Woods?

14 A The current stand-alone rates?

15 Q Yes, sir. The service availability charges that
16 you have now, don't they bear some relation when they were
17 established to the plant that is dedicated to future
18 customers?

19 A I can't say that, because I wasn't involved in
20 developing those rates. But I do know that, you know, the
21 charges that Sugarmill Woods has right now are very high,
22 and we have got a very high percentage of CIAC, almost 100
23 percent CIAC.

24 Q Do you propose to -- in that regard, if the lower
25 charges are approved, to make refunds to those customers and

1 lot owners in Sugarmill Woods that own lots but aren't
2 connected yet and have prepaid CIAC?

3 A No.

4 Q Why not?

5 A Well, for one thing, the charges that have been
6 paid by Sugarmill Woods owners have varied over the years.
7 It's not just the current charge that has been paid, I mean,
8 owners have paid various rates throughout the years. So
9 that would be one reason. And then I guess you would go
10 further in that, and say well, if you're going to do it with
11 Sugarmill Woods, I guess you would have to do it with
12 everybody else, too. And the other side of the equation is
13 that many of the CIAC charges that have been paid at
14 Sugarmill Woods have been paid by the developer. In fact,
15 almost all of the lots have been prepaid by either the
16 homeowners or the developer.

17 Q Well, as to your first point, are you saying that
18 because there are different levels of CIAC paid that you
19 couldn't calculate the refund by subtracting whatever was
20 paid versus the new rate?

21 A Well, it would be very difficult. You would have
22 to go back and track every charge for every --

23 Q Is it your testimony, Mr. Ludsen, that the service
24 availability charges you are proposing in this case merely
25 are the result of an average taken in the survey, and that

1 they bear no economic relation to the plant you have
2 dedicated by system or by company to the service of your
3 future customers?

4 A The ultimate rate that we have developed is based
5 -- the uniform rate we have developed is based on a market
6 survey. We have run this rate through on the individual
7 plants, and it does show, you know, what the various results
8 would be using that rate for each of the plants.

9 Q And does the total pot of money from the
10 individual plants equal the total you would get under your
11 proposal?

12 A Yes.

13 Q And, therefore, isn't it true, Mr. Ludsen, that
14 the service availability charges that you're asking this
15 Commission to approve is a simple average of all of the
16 individual service availability charges that you otherwise
17 would have requested on a stand-alone basis?

18 A No.

19 COMMISSIONER GARCIA: If they are not an average,
20 then you're saying to us that what they are is basically an
21 average of what the market will bear.

22 WITNESS LUDSEN: That's correct.

23 COMMISSIONER GARCIA: Period.

24 WITNESS LUDSEN: Yes. And what we have done is
25 based on developing overall rate of \$750, for instance, on

1 water, we have computed what the results for each of the
2 individual facilities would be assuming the overall rate
3 would be \$750 for everybody.

4 COMMISSIONER GARCIA: I'm sorry, come again. I
5 missed that last part.

6 WITNESS LUDSEN: We have run the \$750 through all
7 the systems to determine what the results would be in order
8 to come up with this overall \$750. If you accumulate
9 everybody, all the facilities up, the average comes out to
10 750 for all the facilities. And how you do that is you
11 adjust the amount of investment required by the utility.

12 COMMISSIONER GARCIA: Stop for a second. If you
13 accumulate all the facilities up, the average comes out to
14 750. But you're not talking about the cost at the
15 facilities, you just said it's not cost-based. What you're
16 saying is that if you average out the market for what all of
17 your systems are, \$750 is the price?

18 WITNESS LUDSEN: That's right.

19 COMMISSIONER GARCIA: So it has nothing to do with
20 each facility, unlike the uniform rate, which is based on
21 combining everything and then coming up and then averaging
22 it out to get to the same rate of return, or the same rates
23 so that we have a uniform rate that pays for all the
24 infrastructure of the systems. In this particular case,
25 what you have done is you have checked an average of all the

1 base-facility charges across the state, and then that
2 average is \$750.

3 WITNESS LUDSEN: That's correct.

4 COMMISSIONER GARCIA: Can I ask you, do you have
5 -- is there something that you did, and perhaps I missed it,
6 to come up with that? Is that anywhere that I can -- is it
7 in the MFRs?

8 WITNESS LUDSEN: We have an exhibit. It's an
9 exhibit that's included in Volume 8, Book 1.

10 MR. TWOMEY: We have two pages, Madam Chair, if we
11 could just -- we don't have staples, but if we can count
12 them probably as one.

13 CHAIRMAN CLARK: Are these from the MFRs?

14 MR. TWOMEY: Yes, ma'am, they are.

15 CHAIRMAN CLARK: Are we supposed to label them as
16 an exhibit?

17 MR. TWOMEY: Please.

18 CHAIRMAN CLARK: Okay. Exhibit 131, pages from
19 MFR.

20 MR. TWOMEY: 131. And the pages are Pages 292
21 of --

22 CHAIRMAN CLARK: Mr. Hansen just said it's
23 Volume 2.

24 MR. HANSEN: It's a summary of Volume 2.

25 MR. TWOMEY: Okay. The page then is Page 292 and

1 294 of that volume. They are Pages 292 and 294 of the
2 volume that Mr. Hansen said, which is Volume 2, Madam
3 Chairman, is that what he said?

4 CHAIRMAN CLARK: That's what he said.

5 (Exhibit Number 131 marked for identification.)

6 COMMISSION STAFF: Pardon me, Madam Chairman,
7 could you tell me what was Exhibit Number 130? I don't have
8 a 130.

9 CHAIRMAN CLARK: It's a late-filed exhibit,
10 schedule of summary of revenue and subsidies, water and
11 wastewater.

12 COMMISSION STAFF: Thank you.

13 CHAIRMAN CLARK: Mr. Twomey, about how much more
14 do you have?

15 MR. TWOMEY: Oh, probably about 30 minutes,
16 something like that.

17 CHAIRMAN CLARK: Okay.

18 MR. TWOMEY: I will ask Mr. Ludsen just to give me
19 yes or no answers.

20 BY MR. TWOMEY:

21 Q Mr. Ludsen, does what is identified as Exhibit 131
22 show in Column 7, 8, and 9 what the stand-alone service
23 availability -- let me ask you this way, where are the
24 stand-alone service availability charges on Page 292 that
25 would result -- service availability charges that would

1 result on a stand-alone basis?

2 A The charges listed in Columns 7 through 10 are
3 what are called stand-alone charges, which represent the
4 current costs for service availability, but do not represent
5 necessarily the charge that should be assessed to that
6 facility. Under the service availability process or formula
7 you actually develop a minimum charge and a maximum charge,
8 and the charge that you would charge could be anything in
9 between the minimum and maximum.

10 Q I see.

11 A What the stand-alone represents is the current
12 charge, it doesn't represent any future connections or
13 future costs. It represents the average cost of the current
14 facilities.

15 Q And is that done pursuant to rule?

16 A Well, I don't know if there is a rule. We are
17 doing it according to the FPSC guidelines for developing
18 service availability charges.

19 Q Okay. And those columns for the systems indicated
20 reflect what the minimums would be pursuant to the Florida
21 Public Service Commission guideline, right?

22 A No. What they represent is the current average
23 cost of the facilities currently in place.

24 Q Okay.

25 A Which may not be the rules, because what the rules

1 say is that the minimum charge is 100 percent of the
2 transmission and distribution facilities, and the maximum
3 charge is 75 percent of your plant investment.

4 COMMISSIONER GARCIA: And where do you have it?

5 WITNESS LUDSEN: Pardon?

6 COMMISSIONER GARCIA: Where is your cost at?

7 WITNESS LUDSEN: For conventional treatment, the
8 existing percentage is 32.77 percent. The minimum is 53.95
9 percent, and we have requested 56.38 percent. The existing
10 is 10.79 percent, the minimum is 10.81 percent, and we have
11 requested 11.32 percent, which represents the \$1,500 charge
12 per connection for our old treatment. For wastewater, our
13 existing is 37.57 percent and the minimum is 39 percent, and
14 we have requested 43.19. So those charges that we propose
15 adjust the percentages up over the minimum charge.

16 COMMISSIONER GARCIA: There is nowhere I could
17 look, though, and find how you achieved this \$750 in terms
18 of your what the market will bear study, right?

19 WITNESS LUDSEN: The study is contained in Volume
20 8, Book 1 of 2. Book 1 of 4.

21 COMMISSIONER GARCIA: And if I were to look there
22 what I would find is the prevailing rates across the state
23 and where your systems are located, and then if I were to
24 take that the way you have done there, and then I would get
25 to the number \$750, correct?

1 WITNESS LUDSEN: That's correct. We have
2 developed -- there is over 300 charges that we looked at
3 throughout the state in 46 counties, and we developed the
4 average for those counties.

5 BY MR. TWOMEY:

6 Q As Commissioner Garcia suggested perhaps a few
7 minutes ago, you would not concur with having your rates set
8 that way, would you, by taking a survey of your competitors
9 around the state and taking an average, would you?

10 A It depends on what kind of rates that you're
11 dealing with. If you're dealing with, for instance, bulk
12 service rates, I think you have to look at the value of
13 service like we went through with Hernando County, where you
14 would have to look at what they will pay, what they can pay,
15 what their avoided cost of service is.

16 Q How about residential rates? On Page 13, Line 12,
17 you suggest there may be good reasons for people in the past
18 having made little or no CIAC payments, is that correct?

19 A I didn't understand your full sentence.

20 Q I apologize. Beginning at Line 10, Page 13, you
21 say -- Line 10, second, although customers in certain
22 service areas may have made little or no contributions in
23 the past, it should be remembered that there may be good
24 reason for this result. That is if the level of
25 contribution is too high, the owner of the facilities will

1 have no investment in the facilities, no rate base upon
2 which to earn a return, and so forth. Now, you're not --
3 that's the notion on which the CIAC rules were passed,
4 right?

5 A Well, all I'm saying there is that if your level
6 of CIAC is too high, you end up with zero rate base, and you
7 take away all incentive from the investors, and you put the
8 investors at significant risk. So you don't want to be in a
9 situation where you have too high a CIAC.

10 Q Yes, sir. But you're not suggesting that that
11 theory that you just announced is the basis for there being
12 no CIAC at any locale, right?

13 A I don't believe there should be. I don't think
14 you should have any locale with zero CIAC. I think that
15 everybody should -- we are one system, and every
16 contribution you get from any customer is a contribution to
17 that one system. And I think, you know, under the formula
18 of minimum and maximum there are quite a few facilities that
19 under that formula should have zero CIAC. And I believe
20 that all facilities should have a charge. All customers
21 should pay a charge when they hook on, whether the formula
22 says zero or not.

23 Q On Page 15, Line 19, you say we established our
24 charges in an attempt to keep Southern States' charges
25 competitive with these utilities. And I was under the

1 notion that you had certificated exclusive franchise service
2 areas, isn't that correct?

3 A Yes, we do. But what I'm referring to in this
4 situation is the developer. That's what the competitive
5 nature is, where the developer chooses where he is going to
6 build his homes, and if you don't have competitive rates,
7 service availability rates, charges, he may choose another
8 locale to build his home.

9 Q You have subsidiary corporate relations that are
10 land developers in the State of Florida, right, Mr. Ludsen?

11 MR. ARMSTRONG: I don't think you mean this, Mr.
12 Twomey, but you mean affiliates not subsidiaries?

13 MR. TWOMEY: You are exactly correct. I meant to
14 say affiliate land developers at which you also provide
15 water and wastewater service, isn't that correct?

16 THE WITNESS: Subsidiary land developers where we
17 provide water and wastewater service?

18 BY MR. TWOMEY:

19 Q Don't you have -- doesn't SSU have affiliate
20 companies that own and/or develop land in geographic
21 locations that are served by your water and wastewater
22 utilities?

23 A We do in Lehigh, yes.

24 Q How about around Sugarmill Woods?

25 A I think we do now. I think Lehigh Acquisition

1 purchased some lots in Sugarmill Woods.

2 Q I see. Didn't they purchase 1,200 and some lots
3 or so?

4 A I don't know.

5 Q Would the reduction that you're proposing in
6 service availability charges at Sugarmill Woods now benefit
7 or harm your affiliate company at Sugarmill Woods?

8 A I don't think it would make any difference,
9 because the lots in Sugarmill Woods were all prepaid by the
10 developer in 1986. Most of them were. I don't know if the
11 lots that -- there were some lots that weren't prepaid, but
12 most of the lots were prepaid.

13 Q Okay. To the extent that they are not prepaid,
14 they would benefit the developer in the regard that you just
15 told Commissioner Garcia, right?

16 A We didn't look at Sugarmill individually when we
17 developed that rate as to what we looked at. Again, we
18 looked at the market study as to what would be a competitive
19 rate throughout the state and throughout our service areas.

20 Q Yes, sir. You say at Page 17 that -- apparently
21 you say complying with the rule even at minimum contribution
22 levels established in the rule would result in widely
23 divergent rates ranging from zero dollars for several
24 service areas to \$260,636 for the Holiday Heights service
25 area for residential conventional water treatment. Is that

1 true?

2 A No, that was a bad number. It was an error.

3 Q I'm sorry.

4 A It was a mechanical calculation where the
5 mechanics of the formula computed the number of ERCs to be
6 less than 1. It actually came out to be .014 something, and
7 so when you divide by less than 1 it became a very high
8 charge. But there are many other areas or service areas
9 throughout the analysis that is shown on Exhibit FLL-3 with
10 charges that are very similar in cost to the example that we
11 pointed out, I pointed out for Holiday Heights.

12 Q Okay. But I guess my question to you,
13 irrespective of the number, are you suggesting that the rule
14 is faulty or that the rule is faulty only when applied to
15 Southern States Utilities?

16 A I'm saying like any hard and fast rule it doesn't
17 always work. And this is a case of the service availability
18 rule, because there are many, many situations that can occur
19 that can distort the results or make the results really
20 unrealistic and unusable.

21 Q Well, Mr. Ludsen, wouldn't it suggest to you that
22 if the rule doesn't work fairly, or is not applicable to the
23 largest investor-owned water and wastewater utility in the
24 State of Florida that there is something wrong with it?

25 A Well, I think that it was well-intentioned. I

1 think the basic outline of having 100 percent of
2 transmission and distribution lines as your minimum and 75
3 percent of your plant as the maximum is a reasonable rule,
4 but it doesn't always work for each of the facilities we
5 have because of varying circumstances which may be that
6 there is no future connections, or it may be that it's 149
7 years to build out of a certain facility for a particular
8 line or whatever. There is just a lot of exceptions that
9 can come into play which distort the ultimate results.

10 Q On Page 17, Line 9, you talk about the necessity
11 for SSU remaining competitive in order to foster growth in
12 your service areas, correct?

13 A Yes.

14 Q Now, are you familiar with the letter that Doctor
15 Cirello wrote to the Lieutenant Governor thanking him for
16 the courtesy visit they had?

17 A I have certainly heard about it, and I read it
18 awhile back, but --

19 Q Okay. And my question is, as I recall, Doctor
20 Cirello mentioned the notion of using rate structure to
21 direct growth. Is this the same type of growth, the same
22 notion we are talking about here?

23 A No, I don't think that. Well, in a sense I
24 suppose it is, because we are saying that we have to have a
25 rate that is competitive. And, in fact, I think all of our

1 rates, we want all of our rates to be competitive with other
2 utilities.

3 Q I see. Let me think. Are you suggesting that one
4 of the statutory responsibilities of the Commission in
5 setting rates is to consider whether the ultimate rate
6 fosters growth in the service area of the utility concerned?

7 A I certainly think it could be one of the
8 considerations, because ultimately that's what is going to
9 help hold down costs and produce the economies of scale that
10 will hold down cost, just like I think they need to consider
11 the ability to pay and other factors, as well.

12 Q Okay. I'm almost there. On Page 19, you begin
13 talking about the conservation rate structure, right?

14 A Yes.

15 Q And at some point here you talk about the fact
16 that the Commission found in your last rate case involving
17 the 127 systems that the uniform rate was a conservation
18 rate, right? Did you discuss that?

19 A I don't recall discussing that.

20 Q I'm sorry. Isn't that your belief, that uniform
21 rates are conservation rates?

22 A They can be. It doesn't necessarily mandate that
23 they are. I think there are certain criteria you have to
24 meet in order to qualify, to have the rate qualify as a
25 conservation rate, and it doesn't necessarily have to be

1 uniform. But certainly uniform rates can qualify as a
2 conservation rate.

3 Q Okay. Here is my reference. On Page 19, you say
4 beginning at Line 9, "As Southern States has indicated that
5 since the Commission approved the uniform rate structure for
6 90 of our water service areas in Docket Number 920199-WS,
7 the uniform rate structure approved in that docket was a
8 conservation rate under the conservation rate structure
9 study. And my question to you is wasn't that notion that
10 uniform rates had a conservation aspect to it based solely
11 on the fact that it involved a base-facility charge and a
12 gallonage charge?

13 A I don't believe so. I mean, Doctor Whitcomb would
14 be a better person to ask on this question, but I think a
15 large part of it was the fact that there is only 33 percent
16 of the cost in the base charge which made it a very
17 stringent -- I mean, approximately 70 percent of the cost is
18 for the gallonage charge, which made it a very extreme rate,
19 and definitely affected the company in terms of revenue
20 stability.

21 Q Okay. I will wait and ask him. Your advocacy for
22 the weather normalization clause is based in part by your
23 desire to shift a portion of the financial and business risk
24 of your operation from your shareholders to your customers,
25 isn't that correct?

1 A No.

2 Q Don't you say at Page 21, SSU faces an inordinate
3 level of financial and business risk?

4 A Yes.

5 Q And isn't it your testimony that this weather
6 normalization clause will alleviate of some of that?

7 A Well, the weather normalization clause is designed
8 to go both ways. It rebates dollars to the customer and it
9 surcharges customers, and it is designed really to establish
10 or to adjust consumption in accordance with the consumption
11 level that was allowed in the current rates that are being
12 charged to the customers. And it works both ways.

13 Q Okay. On Page 22, you suggest that your proposed
14 methodology is similar to the monthly adjustments under gas
15 adjustment clauses. And my question to you is, isn't it
16 correct that the gas adjustment clauses and the electric
17 fuel adjustment clauses are markedly different from what you
18 propose in that they only adjust the cost of the fuel
19 involved and don't involve different levels of consumption?

20 A That's correct. The fuel clause, for instance,
21 for electric is designed to adjust varying fuel clauses or
22 costs of fuel to a target which is established in the rates
23 that were developed in the last rate case. And this is in a
24 same sense the same thing, except it's geared towards
25 consumption. And it does the same thing, it targets -- it

1 makes sure that the ratepayer and the company consumption --
2 makes sure that the ratepayer and the company only pay for
3 consumption which is equivalent to what was included in the
4 test year in the last rate case.

5 Q Well, isn't it true, if you know, that here in
6 Florida, for example, that if an electric utility has a fuel
7 adjustment clause that it only trues up differences that may
8 occur in the fuel cost during the six months involved, it
9 doesn't have any increase or decrease in what revenue the
10 utility may have expected, isn't that true?

11 A Well, if they are collecting it through the bill,
12 it affects the revenues of the company.

13 Q Their base revenue?

14 A Right.

15 Q No. Isn't it true that it does not affect their
16 base revenue as opposed to the fuel component, if you know?

17 A Well, they collect it in the form of additional
18 billing or refund on the bill in the form of revenues, which
19 reflects the variation in the cost of fuel. It doesn't
20 change the base charge, it's an adder to the base charge,
21 either plus or minus, and that's the same way this would
22 work.

23 Q On Page 29 of your testimony, you say that -- at
24 Line 13, I think it is -- that the prudence of that capacity
25 determination and associated costs must be measured by the

1 information and alternatives available to the utility at the
2 time the determination is made. And I guess you're speaking
3 there to your desire to retain higher used and useful
4 calculations for systems that otherwise would have
5 calculated rates that were lower, right?

6 A What I'm saying is that once you establish a level
7 of used and useful, how can it go down? Particularly in
8 light of conservation. And that's what that does is if you
9 should have conservation to avoid adding new capacity then
10 you get penalized for non-used and useful. And I think that
11 once you establish a level of non-used and useful, you
12 should stay at that, because if it was prudent before it
13 should be prudent now even though --

14 Q You're not suggesting, are you, that the
15 Commission should attempt to ascertain, for example, whether
16 the developer Deltona was prudent at the time they installed
17 their plant at Sunny Hills, are you?

18 A That's not what this is about. What this is about
19 is reducing the non-used and useful percentage or used and
20 useful percentage to a lower number from what was previously
21 approved by this Commission when there have not been any
22 additional capacity additions.

23 MR. TWOMEY: I take your point. That's all I
24 have. Thank you, Mr. Ludsen.

25 WITNESS LUDSEN: Thank you.

1 CHAIRMAN CLARK: Commissioners, I'm fairly certain
2 staff is not going to finish its cross examination of this
3 witness.

4 MS. CAPELESS: Well, certainly not within the next
5 15 minutes.

6 CHAIRMAN CLARK: No. I don't think that is going
7 to happen. What we will do is we will recall Mr. Ludsen
8 sometime early next week to finish his direct with staff
9 cross examination, Commissioner questions, and then redirect
10 examination. With that we are adjourned for this evening.
11 We will reconvene tomorrow at 9:00 o'clock.

12 (Transcript continues in sequence with Volume 15.)

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SOUTHERN STATES UTILITIES, INC.
RESPONSE TO REQUEST FOR PRODUCTION OF DOCUMENTS
DOCKET NO.: 950495-WS

REQUESTED BY: OPC
SET NO: 21
DOCUMENT REQUEST NO: 305
ISSUE DATE: 02/12/96
WITNESS: Forrest L. Ludsen
RESPONDENT: Forrest L. Ludsen

DOCUMENT REQUEST: 305

Please provide all documents supporting the Company's requested rate case expense in the instant docket, including invoices, vouchers and the like that have been received by all consultants and attorneys hired by SSU. This request includes the rate case expenses the Company is requesting with respect to the statewide rate investigation. Provide all documents which the Company believe supports its request.

RESPONSE: 305

Appendix DR305-A: Analysis of Rate Case Expense and Summary of Invoices for the 1995 Consolidated Rate Case, Docket No. 950495-WS.

Appendix DR305-B: Copies of invoices paid as of January 31, 1996 for the 1995 Consolidated Rate Case, Docket No. 950495-WS.

Appendix DR305-C: Analysis of Rate Case Expense and Summary of Invoices for the Uniform Rate Investigation, Docket No. 930880-WS.

Appendix DR305-D: Copies of invoices paid as of January 31, 1996 for the Uniform Rate Investigation, Docket No. 930880-WS.

ANALYSIS OF RATE CASE EXPENSE
ACTUAL charges through January, 1996

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Actual Charges to date by Firm	(6) Type of Service Rendered
1	<u>1995 Consolidated Rate Case:</u>					
2						
3	Hartman & Associates	Gerald Hartman	\$99	\$70,000	\$60,848	Testimony - Used & Useful and Economies of Scale Study
4						
5	Watertech Consulting	John Whitcomb	\$65	49,750	42,870	Testimony - Conservation Rates
6						
7	Gustella Assoc., Inc.	John Gustella	\$190	30,000	9,698	Testimony - Marco Reuse and Raw Water Rates
8						
9	Minnesota Power	Bruce Gangnon	\$100	30,000	0	Testimony & Discovery - Taxes
10						
11	Minnesota Power	Dave Gartzke	\$125	30,000	1,111	Testimony & Discovery - MP/Cost of Capital
12	Dennis A. Peterson				3,919	
13	Mark A. Schober				1,238	
14	Douglas A. Weineitz				627	
15	James C. Erickson				250	
16	John A. Dick				113	
17	Robert D. Edwards				8	
18					7,265	
19						
20	Utility Research Intl.	Dr. Roger Morn	\$250	21,500	11,542	Testimony - Cost of Capital
21						
22	Self employed	Hugh Gower	\$300	20,000	17,755	Testimony - CIAC Imputation
23						
24	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	\$110	12,000	1,457	Testimony - Hydraulic Methodology Theory & Application
25						
26	Source, Inc.	James P. Elliott	\$125	10,000	2,337	Testimony - Used & Useful
27						
28	Rutledge, Eceria, et al.	Kenneth Hoffman	\$160	200,000	84,306	Legal Services
29						
30	Messer, Caparelo, Masdsen			N/A	263	Legal Services
31						
32	Radley, Hinkle, Thomas & McArthur			N/A	23,006	Legal Services
33						
34	Goodwins, Brooke & Dickenson			N/A	1,265	Legal Services
35	Subtotal - Counsel & Witnesses			\$473,250	\$262,610	
36						
37	Southern States Utilities			171,500	216,002	Postage
38				100,000	127,993	Temporary Help
39				56,583	19,255	Travel
40				45,260	59,308	Office Supplies
41				41,500	241,778	Printing
42				28,631	13,695	Maps
43				26,000	15,260	Newspaper Notifications
44				13,000	106	Open Houses
45				10,000	88	Transcripts, Depositions, Court Reporter Fees
46				10,000	4,652	Miscellaneous
47				9,000	494	Advertising
48				4,500	9,000	Filing Fee - Rate Case
49				2,250	4,500	Filing Fee - Service Availability
50				2,078	293	Telephone
51				1,500	329	Dues & Subscriptions
52	Subtotal - Other Filing Costs			\$521,902	\$712,753	
53	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			\$995,152	\$975,364	

RATE CASE EXPENSE

PROJECT # 95RA100

As of January, 1996

<u>VENDOR</u>	<u>MTH</u>	<u>YR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
HARTMAN & ASSOCIATES INC.	6	1995	USED & USEFUL	150	2,121.68
HARTMAN & ASSOCIATES INC.	6	1995	ECONOMY OF SCALE EVALUATION	150	3,443.50
HARTMAN & ASSOCIATES INC.	7	1995	USED & USEFUL	150	5,206.00
HARTMAN & ASSOCIATES INC.	7	1995	ECONOMY OF SCALE EVALUATION	150	9,668.50
HARTMAN & ASSOCIATES INC.	8	1995	USED & USEFUL	150	2,646.04
HARTMAN & ASSOCIATES INC.	9	1995	ECONOMY OF SCALE EVALUATION	150	6,563.52
HARTMAN & ASSOCIATES INC.	9	1995	ECONOMY OF SCALE EVALUATION	150	8,748.50
HARTMAN & ASSOCIATES INC.	9	1995	USED & USEFUL	150	116.50
HARTMAN & ASSOCIATES INC.	9	1995	USED & USEFUL	150	240.50
HARTMAN & ASSOCIATES INC.	9	1995	ECONOMY OF SCALE EVALUATION	150	4,885.50
HARTMAN & ASSOCIATES INC.	11	1995	ECONOMY OF SCALE EVALUATION	150	6,698.10
HARTMAN & ASSOCIATES INC.	11	1995	USED & USEFUL	150	1,893.50
HARTMAN & ASSOCIATES INC.	12	1995	ECONOMY OF SCALE EVALUATION	150	4,702.38
HARTMAN & ASSOCIATES INC.	12	1995	USED & USEFUL	150	2,144.88
HARTMAN & ASSOCIATES INC.	12	1995	USED & USEFU	150	1,768.50
TOTAL - HARTMAN & ASSOC.					<u>60,847.60</u>
JOHN WHITCOMB	3	1995	SOFTWARE CONSULTING	150	2,219.11
JOHN WHITCOMB	5	1995	CONSULTANT FOR '95 RATE ISSUES	150	22,140.42
JOHN WHITCOMB	6	1995	CONSULTANT	150	10,761.00
JOHN WHITCOMB	7	1995	CONSULTANT	150	7,600.00
JOHN WHITCOMB	8	1995	EXPERT WITNESS	150	2,470.00
JOHN WHITCOMB	12	1995	TESTING	150	5,279.63
JOHN WHITCOMB	1	1996	# B95357	150	(7,600.00)
TOTAL - WHITCOMB					<u>42,870.16</u>
GUASTELLA ASSOCIATES INC.	6	1995	RAW WATER RATE STUDY	150	5,524.00
GUASTELLA ASSOCIATES INC.	7	1995	RAW WTR RATE STUDY	150	190.00
GUASTELLA ASSOCIATES INC.	8	1995	RAW WTR RATE STUDY	150	570.00
GUASTELLA ASSOCIATES INC.	9	1995	WORK ON RATE FILING	150	1,483.30
GUASTELLA ASSOCIATES INC.	10	1995	EFFLUENT RATE STUDY	150	781.50
GUASTELLA ASSOCIATES INC.	11	1995	EFFLUENT RATE STUDY	150	1,149.50
TOTAL - GUASTELLA					<u>9,698.30</u>
MINNESOTA POWER	12	1994	RATE CASE SCHEDULES	150	626.54
MINNESOTA POWER	12	1994	RATE CASE SCHEDULES	150	112.69
MINNESOTA POWER	3	1995	RATE CASE ASSISTANCE	150	2,926.37
MINNESOTA POWER	4	1995	RATE CASE ASSISTANCE	150	893.12
MINNESOTA POWER	4	1995	RATE CASE ASSISTANCE	150	357.77
MINNESOTA POWER	6	1995	RATE CASE SUPPORT	150	2,348.41
TOTAL - MP					<u>7,264.90</u>
DR. ROGER A. MORIN	6	1995	PROFESSIONAL FEES & EXPENSES	150	11,542.00
TOTAL - MORIN					<u>11,542.00</u>
HUGH A. GOWER	7	1995	PROF SRVCS-FPSC	150	10,790.03
HUGH A. GOWER	12	1995	PROF SRVS 7/1-11/30/95	150	6,965.02
TOTAL - GOWER					<u>17,755.05</u>
JONES EDMUNDS & ASSOCIATES INC	9	1995	PSC PROFILE TESTIMONY	150	1,456.83
TOTAL - EDMUNDS					<u>1,456.83</u>
SOURCE, INC.	6	1995	DRAFT TESTIMONY REVIEW	150	250.00
SOURCE, INC.	12	1995	USED & USEFUL	150	1,634.09
SOURCE, INC.	12	1995	USED & USEFUL TESTIMONY	150	453.03
TOTAL - ELLIOTT					<u>2,337.12</u>

RATE CASE EXPENSE
PROJECT # 95RA100
As of January, 1996

<u>VENDOR</u>	<u>MTH</u>	<u>YR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
RUTLEDGE, ECENIA, UNDERW,	3	1995	95 RATE CASE	152	80.00
RUTLEDGE, ECENIA, UNDERW,	4	1995	95 RATE CASE	152	497.50
RUTLEDGE, ECENIA, UNDERW,	5	1995	95 RATE CASE	152	864.00
RUTLEDGE, ECENIA, UNDERW,	7	1995	96 RATE CASE	152	1,233.80
RUTLEDGE, ECENIA, UNDERW,	8	1995	97 RATE CASE	152	9,149.96
RUTLEDGE, ECENIA, UNDERW,	10	1995	95 RATE CASE	152	5,478.55
RUTLEDGE, ECENIA, UNDERW,	10	1995	95 RATE CASE	152	4,084.90
RUTLEDGE, ECENIA, UNDERW,	11	1995	95 RATE CASE	152	14,585.26
RUTLEDGE, ECENIA, UNDERW,	11	1995	95 RATE CASE	152	17,611.98
RUTLEDGE, ECENIA, UNDERW,	12	1995	95 RATE CASE	152	19,673.79
RUTLEDGE, ECENIA, UNDERW,	1	1996	95 RATE CASE	152	11,045.27
					<u>84,305.01</u>
MESSER, CAPARELLO, MASDSEN,	9	1995	GENERAL	152	262.50
					<u>262.50</u>
RADLEY,HINKLE,THOMAS&MCARTHUR	11	1995	SSU V FPSC	152	20,636.72
RADLEY,HINKLE,THOMAS&MCARTHUR	12	1995	SSU V FPSC	152	2,369.24
					<u>23,005.96</u>
GODWINS BOOKE & DICKENSON	1	1996	GODWINS,BOOKE&DICKENSN 1/12/96	150	(2,518.00)
GODWINS BOOKE & DICKENSON	1	1996	OPEB CONSULTING SRV	150	3,783.00
					<u>1,265.00</u>

TOTAL - COUNSEL & WITNESSES	262,610.43
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FEDERAL EXPRESS CORPORATION	6	1995	PACKAGE DELIVERY	185	26.00
POSTMASTER OF APOPKA	6	1995	UNCLASSIFIED COST	185	10,000.00
FEDERAL EXPRESS CORPORATION	7	1995	PACKAGE DELIVERY	185	28.75
FEDERAL EXPRESS CORPORATION	7	1995	PACKAGE DELIVERY	185	10.40
FEDERAL EXPRESS CORPORATION	7	1995	PACKAGE DELIVERY	185	377.30
POSTMASTER OF APOPKA	7	1995	POSTAGE METER REFILLS	185	3,080.00
UNITED PARCEL SERVICE	7	1995	29 PKGS	185	139.62
UNITED PARCEL SERVICE	7	1995	7 PKGS	185	14.13
CENTRAL FLORIDA MAIL SERVICE	7	1995	MAILING SVCS	250	2,707.50
U.S.A.P. ACQUISTION CORP	8	1995	8/01-8/04/95	185	355.29
UNITED PARCEL SERVICE	8	1995	21 PKGS	185	72.37
	9	1995	Federal Express Inv. #5-542-63	185	44.10
	9	1995	Journal Entry from G/L 2000	185	22,000.00
POSTMASTER OF APOPKA	9	1995	POSTAGE METER REFILLS	185	3,860.00
POSTMASTER OF APOPKA	9	1995	SEABOARD CUST SERV HEARING LTR	185	684.00
POSTMASTER OF APOPKA	9	1995	ORANGE/OSCEOLA CUST SEV HR LTR	185	2,130.00
POSTMASTER OF APOPKA	9	1995	ZEPHYR SHORES CUST SER HR LTR	185	119.00
POSTMASTER OF APOPKA	9	1995	PSTGE MTR REFILL-1995 RATE CAS	185	9,990.00
POSTMASTER OF APOPKA	9	1995	POSTAGE METER REFILL	185	9,890.00
POSTMASTER OF APOPKA	9	1995	PSTGE MTR REFILL-1995 RATE CAS	185	5,000.00
U.S.A.P. ACQUISTION CORP	9	1995	8/21-8/25/95	185	201.43
U.S.A.P. ACQUISTION CORP	9	1995	9/11-9/15/95	185	256.54
U.S.A.P. ACQUISTION CORP	9	1995	9/18-09/22/95	185	2,661.07
UNITED PARCEL SERVICE	9	1995	123 PKGS	185	907.94
UNITED PARCEL SERVICE	9	1995	89 PKG	185	1,072.33
UNITED PARCEL SERVICE	9	1995	109 PKGS	185	1,027.27
UNITED PARCEL SERVICE	9	1995	110 PKGS	185	1,157.73
FEDERAL EXPRESS CORPORATION	10	1995	PACKAGE DELIVERY	185	30.30
POSTMASTER OF APOPKA	10	1995	POSTAGE MTR REFILL-95 RATE CAS	185	10,558.00

RATE CASE EXPENSE

PROJECT # 95RA100

As of January, 1996

VENDOR	MTH	YR	DESCRIPTION	CEC	AMOUNT
U.S.A.P. ACQUISITION CORP	10	1995	9/25-9/29/95	185	344.98
UNITED PARCEL SERVICE	10	1995	28 PKGS	185	103.50
UNITED PARCEL SERVICE	10	1995	15 PKGS	185	33.75
UNITED PARCEL SERVICE	10	1995	28 PKGS	185	385.94
UNITED PARCEL SERVICE	10	1995	15 PKGS	185	166.75
UNITED PARCEL SERVICE	10	1995	25 PKGS	185	405.75
	11	1995	U.S.A.P. Acquisitions Invoice #	185	119.45
	11	1995	Postmaster of Apopka	185	8,700.00
FEDERAL EXPRESS CORPORATION	11	1995	PACKAGE DELIVERY	185	10.10
PAK FORE/SHIP TOO	11	1995	SHPG	185	4.23
POSTMASTER OF APOPKA	11	1995	POSTAGE METER REFILLS-LEE	185	2,340.00
POSTMASTER OF APOPKA	11	1995	POSTAGE METER REFILLS-ORANGE	185	2,650.00
POSTMASTER OF APOPKA	11	1995	POSTAGE METER REFILLS-CHARLOTT	185	950.00
POSTMASTER OF APOPKA	11	1995	POSTAGE METER REFILLS-HIGHLAND	185	70.00
UNITED PARCEL SERVICE	11	1995	45 PKGS	185	18.00
UNITED PARCEL SERVICE	11	1995	45 PKGS	185	480.00
UNITED PARCEL SERVICE	11	1995	66 PKGS	185	213.65
UNITED PARCEL SERVICE	11	1995	66 PKGS	185	441.00
UNITED PARCEL SERVICE	11	1995	UNCLASSIFIED COST	185	158.36
UNITED PARCEL SERVICE	11	1995	19 PACKAGES	185	78.75
UNITED PARCEL SERVICE	11	1995	188 PKGS	185	945.36
UNITED PARCEL SERVICE	11	1995	14 PKGS	185	135.00
UNITED PARCEL SERVICE	11	1995	188 PKGS	185	328.50
FEDERAL EXPRESS CORPORATION	12	1995	PACKAGE DELIVERY	185	20.20
POSTMASTER OF APOPKA	12	1995	POSTAGE-MARTIN CO MEETG-HEAR	185	229.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-ORANGE & OSCEOLA-HEAR	185	1,381.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-BUENA VISTA-HEARING	185	2,115.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-MARTIN CTY-CANCELL LTR	185	227.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-ORANGE&OSCEOLA-CANC LT	185	1,386.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-BUENA VENTURA-CANC LT	185	2,210.00
POSTMASTER OF APOPKA	12	1995	POSTAGE-1995 RATE CASE MAILOUT	185	27,000.00
POSTMASTER OF APOPKA	12	1995	PGE MTR REFIL-CUST HEARING LTR	185	9,079.00
POSTMASTER OF APOPKA	12	1995	PGE MTR REFIL-CUST HEARING LTR	185	11,641.00
U.S.A.P. ACQUISITION CORP	12	1995	12/11-12/15/95	185	446.87
UNITED PARCEL SERVICE	12	1995	22 PKGS	185	259.25
UNITED PARCEL SERVICE	12	1995	46 PKGS	185	377.59
UNITED PARCEL SERVICE	12	1995	22 PKGS	185	269.00
UNITED PARCEL SERVICE	12	1995	95 PKGS	185	1,005.75
POSTMASTER OF APOPKA	1	1996	SANFORD CUSTOMER HEARINGS LTR	185	9,990.00
POSTMASTER OF APOPKA	1	1996	SUNNY HILLS, SEBRING, FT MYERS	185	3,477.00
POSTMASTER OF APOPKA	1	1996	INTERIM RATE CUSTOMER LETTERS	185	24,000.00
POSTMASTER OF APOPKA	1	1996	FINAL RATE OPEN HOUSE INVITES	185	13,000.00
UNITED PARCEL SERVICE	1	1996	6 PKGS	185	4.00
UNITED PARCEL SERVICE	1	1996	31 PKGS	185	253.50
UNITED PARCEL SERVICE	1	1996	22 PKGS	185	146.25
TOTAL - POSTAGE					216,001.55
	3	1995	BOUVERIE, TERESA	100	608.00
	3	1995	BOUVERIE, TERESA	100	679.25
	4	1995	BOUVERIE, TERESA	100	745.75
	4	1995	BOUVERIE, TERESA	100	733.88
	5	1995	BOUVERIE, TERESA	100	570.00
	5	1995	BOUVERIE, TERESA	100	21.38
	5	1995	BOUVERIE, TERESA	100	681.63
	6	1995	BOUVERIE, TERESA	100	731.50
	6	1995	BOUVERIE, TERESA	100	555.75
	6	1995	BOUVERIE, TERESA	100	726.75

<u>VENDOR</u>	<u>MTH</u>	<u>YR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
	7	1995	BOUVERIE,TERESA	100	14.25
	7	1995	BOUVERIE,TERESA	100	551.00
	7	1995	BOUVERIE,TERESA	100	130.63
	8	1995	BOUVERIE,TERESA	100	78.38
	8	1995	BOUVERIE,TERESA	100	598.50
	8	1995	BOUVERIE,TERESA	100	78.38
	8	1995	BOUVERIE,TERESA	100	745.75
	9	1995	BOUVERIE,TERESA	100	743.38
Journal Entry from G/L 2000	12	1995	Fringe Benefits - taxes for pt. time help	105	849.05
KELLY SERVICES INC.	1	1995	T. BOUVERIE	245	260.06
KELLY SERVICES INC.	1	1995	T BOUVERIE	245	347.66
OLSTEN OF ORLANDO	3	1995	S. BEASLEY W/E 3/5/95	245	80.52
OLSTEN OF ORLANDO	3	1995	A. CRAWFORD W/E 3/5/95	245	65.88
OLSTEN OF ORLANDO	3	1995	C. CHILDS W/E 3/5/95	245	148.84
OLSTEN OF ORLANDO	3	1995	C. CHILDS W/E 3/12/95	245	366.00
OLSTEN OF ORLANDO	3	1995	M. DIX W/E 3/19/95	245	481.29
OLSTEN OF ORLANDO	3	1995	S. BEASLEY	245	287.92
OLSTEN OF ORLANDO	3	1995	M. DIX	245	919.19
ROMAC INTERNATIONAL INC	3	1995	M GREEN W/E 2/19/95	245	179.20
ROMAC INTERNATIONAL INC	3	1995	C. LAMB W/E 2/19/95	245	179.20
ROMAC INTERNATIONAL INC	3	1995	C. SPECCE W/E 2/19/95	245	179.20
KELLY SERVICES INC.	4	1995	S. ACTON W/E 4/16/95	245	175.20
ROMAC INTERNATIONAL INC	4	1995	A. SHEETS 4/3 - 4/9/95	245	537.20
ROMAC INTERNATIONAL INC	4	1995	A. SHEETS 3/20 - 3/26/95	245	547.28
ROMAC INTERNATIONAL INC	4	1995	A. SHEETS W/E 4/16/95	245	577.50
E.D.D. INC.	5	1995	C. URBAN W/E 4/16/95	245	822.12
E.D.D. INC.	5	1995	C. URBAN - W/E 4-9-95	245	653.73
E.D.D. INC.	5	1995	T. CIANBRONE W/E 4/30/95	245	813.15
E.D.D. INC.	5	1995	C. URBAN W/E 4-23-95	245	836.98
E.D.D. INC.	5	1995	C. URBAN W/E 4-30-95	245	1,104.46
E.D.D. INC.	5	1995	T GIAMBRONE W/E 5/7/95	245	943.48
E.D.D. INC.	5	1995	C URBAN W/E 5/7/95	245	1,178.76
E.D.D. INC.	5	1995	T. CAIMBRONE W/E 5/14/95	245	1,209.36
E.D.D. INC.	5	1995	C URBAN W/E 5/21/95	245	1,267.92
E.D.D. INC.	5	1995	C URBAN W/E 5/14/95	245	1,208.48
KELLY SERVICES INC.	5	1995	S. ACTON	245	438.00
KELLY SERVICES INC.	5	1995	S. ACTON	245	470.86
KELLY SERVICES INC.	5	1995	S. ACTON	245	438.00
KELLY SERVICES INC.	5	1995	S ACTON	245	438.00
ROMAC INTERNATIONAL INC	5	1995	ASHLEY SHEETS 4/17/95-4/23/95	245	466.69
ROMAC INTERNATIONAL INC	5	1995	A. SHEETS W/E 4/30/95	245	693.36
ROMAC INTERNATIONAL INC	5	1995	A.SHEETS W/E 5/7/95	245	466.69
ROMAC INTERNATIONAL INC	5	1995	A SHEETS W/E 5/14/95	245	577.50
E.D.D. INC.	6	1995	T. CAIMBRONE-W/E 5-21-95	245	834.00
E.D.D. INC.	6	1995	T CAIMBRONE WE 6/10/95	245	865.28
E.D.D. INC.	6	1995	C URBAN WE 6/4/95	245	1,416.52
E.D.D. INC.	6	1995	A CLARK WE 6/4/95	245	612.99
E.D.D. INC.	6	1995	C URBAN WE 5/28/95	245	1,342.22
E.D.D. INC.	6	1995	A CLARK W/E 6-11-95	245	1,522.75
E.D.D. INC.	6	1995	C URBAN W/E 6-11-95	245	1,505.68
E.D.D. INC.	6	1995	T CAIMBRONE W/E 6-4-95	245	500.40
E.D.D. INC.	6	1995	A CLARK W/E 6-18-95	245	1,303.82
E.D.D. INC.	6	1995	C URBAN W/E 6-18-95	245	1,357.08
KELLY SERVICES INC.	6	1995	S. ACTON	245	602.30
KELLY SERVICES INC.	6	1995	S ACTON	245	495.51
KELLY SERVICES INC.	6	1995	S ACTON	245	442.11
KELLY SERVICES INC.	6	1995	S.ACTON W/E 6/11/95	245	540.69
KELLY SERVICES INC.	6	1995	S ACTON	245	483.18

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ROMAC INTERNATIONAL INC	6	1995	A SHEETS W/E 5/21/95	245	577.50
ROMAC INTERNATIONAL INC	6	1995	A SHEETS W/E 5/28/95	245	627.88
ROMAC INTERNATIONAL INC	6	1995	A.SHEETS, W/E 6/4/95	245	463.34
ROMAC INTERNATIONAL INC	6	1995	A SHEETS W/E 6/11/95	245	572.46
ROMAC INTERNATIONAL INC	6	1995	A.SHEETS W/E 6/18/95	245	577.50
E.D.D. INC.	7	1995	C URBAN W/E 6-25-95	245	713.16
E.D.D. INC.	7	1995	C URBAN W/E 7/2 & 7/9	245	1,386.72
E.D.D. INC.	7	1995	C URBAN W/E 7-16-95	245	772.59
E.D.D. INC.	7	1995	C URBAN W/E 7-23-95	245	544.78
KELLY SERVICES INC.	7	1995	S. ACTON	245	774.82
KELLY SERVICES INC.	7	1995	S. ACTON	245	626.95
KELLY SERVICES INC.	7	1995	S ACTON	245	295.65
KELLY SERVICES INC.	7	1995	S. ACTON, D. BLAGA, D. FIFE	245	628.28
ROMAC INTERNATIONAL INC	7	1995	A. SHEETS W/E 6/25/95	245	496.91
E.D.D. INC.	8	1995	SYS.1-INV#11428-RCLS FRVPROJ #	245	515.25
E.D.D. INC.	8	1995	C URBAN W/E 7/30/95	245	866.70
E.D.D. INC.	8	1995	C URBAN W/E 8-6-95	245	792.40
E.D.D. INC.	8	1995	C URBAN W/E 8-20-95	245	782.50
E.D.D. INC.	8	1995	C URBAN W/E 8-13-95	245	926.14
E.D.D. INC.	8	1995	C URBAN W/E 8/25/95	245	792.40
KELLY SERVICES INC.	8	1995	S ACTON,D BLAGA	245	736.40
KELLY SERVICES INC.	8	1995	S ACTON	245	807.68
KELLY SERVICES INC.	8	1995	S MCDONNELL	245	361.05
KELLY SERVICES INC.	8	1995	S ACTON	245	606.41
TOP TALENT	8	1995	K MARSHALL W/E 8/18/95	245	454.25
TOP TALENT	8	1995	R. HODGEMERE, K MARSHALL	245	218.50
E.D.D. INC.	9	1995	E.D.D., Inc. Invoice #14231 &	245	844.43
E.D.D. INC.	9	1995	Kelly Services, Inc. Invoices	245	510.04
E.D.D. INC.	9	1995	C URBAN W/E 9/3/95	245	792.40
E.D.D. INC.	9	1995	C URBAL WE 9/10/95	245	633.92
E.D.D. INC.	9	1995	C URBAN W/E 9/17/95	245	792.40
KELLY SERVICES INC.	9	1995	S ACTON	245	1,096.44
KELLY SERVICES INC.	9	1995	S ACTON, D CARTIER	245	654.27
KELLY SERVICES INC.	9	1995	S ACTON	245	380.51
KELLY SERVICES INC.	9	1995	S ACTON	245	405.15
KELLY SERVICES INC.	9	1995	S ACTON-9/17/95	245	503.72
OLSTEN OF ORLANDO	9	1995	N COOK W/E 8/20	245	528.00
OLSTEN OF ORLANDO	9	1995	N COOK W/E 8/27/95	245	528.00
OLSTEN OF ORLANDO	9	1995	N COOK W/E 9/3/95	245	528.00
OLSTEN OF ORLANDO	9	1995	N COOK W/E 9/10	245	422.40
TOP TALENT	9	1995	K MARSHALL- W/E 8/25/95	245	197.80
E.D.D. INC.	10	1995	C. URBAN W/E 9-24-95	245	792.40
E.D.D. INC.	10	1995	C. URBAN W/E 10-1-95	245	792.40
E.D.D. INC.	10	1995	C URBAN W/E 10/22/95	245	693.35
E.D.D. INC.	10	1995	C URBAN W/E 10/15/95	245	624.02
E.D.D. INC.	10	1995	C URBAN WE 10/8/95	245	435.82
KELLY SERVICES INC.	10	1995	S. ACTON	245	647.48
KELLY SERVICES INC.	10	1995	S ACTON	245	369.56
KELLY SERVICES INC.	10	1995	S ACTON	245	438.00
KELLY SERVICES INC.	10	1995	S.ACTON	245	438.00
OLSTEN OF ORLANDO	10	1995	J TUCKER W/E 9/24/95	245	323.80
OLSTEN OF ORLANDO	10	1995	D RIGGINS W/E 9/24/95	245	257.99
THE TEWS COMPANY	10	1995	J BROTSCH,S CHARLES, W/E 10/1/	245	71.40
E.D.D. INC.	11	1995	Olsten Staffing Serv.Inv.#2368	245	1,507.91
E.D.D. INC.	11	1995	C URBAN W/E 10/29/95	245	792.40
E.D.D. INC.	11	1995	C URBAN WE 11/5/95	245	792.40
E.D.D. INC.	11	1995	C URBAN WE 11/12/95	245	762.69
KELLY SERVICES INC.	11	1995	S ACTON	245	438.00

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KELLY SERVICES INC.	11	1995	S ACTON	245	631.05
KELLY SERVICES INC.	11	1995	S ACTON	245	614.62
KELLY SERVICES INC.	11	1995	S ACTON	245	569.44
OLSTEN OF ORLANDO	11	1995	S WILLIAMS	245	250.09
OLSTEN OF ORLANDO	11	1995	C ALLEN W/E 10/22/95	245	168.48
OLSTEN OF ORLANDO	11	1995	N COOK W/E 10/22/95	245	431.20
OLSTEN OF ORLANDO	11	1995	I BAILEY W/E 10/29/95	245	84.24
OLSTEN OF ORLANDO	11	1995	S CRAWFORD W/E 10/29/95	245	84.24
OLSTEN OF ORLANDO	11	1995	N COOK W/E 10/29/95	245	227.73
OLSTEN OF ORLANDO	11	1995	C ALLEN W/E 11/05/95	245	226.40
OLSTEN OF ORLANDO	11	1995	M BEASLEY W/E 11/05/95	245	313.27
OLSTEN OF ORLANDO	11	1995	S WILLIAMS W/E 10/29/95	245	84.24
OLSTEN OF ORLANDO	11	1995	C ALLEN W/E 10/29	245	252.72
OLSTEN OF ORLANDO	11	1995	C ALLEN W/E 11/12/95	245	376.45
OLSTEN OF ORLANDO	11	1995	M BEASLEY W/E 11/12	245	184.28
OLSTEN OF ORLANDO	11	1995	N COOK W/E 11/05	245	215.60
OLSTEN OF ORLANDO	11	1995	N COOK W/E 11/12	245	204.82
OLSTEN OF ORLANDO	11	1995	P FREIMANN W/E 10/29	245	168.48
OLSTEN OF ORLANDO	11	1995	L HICKS W/E 10/29	245	157.95
OLSTEN OF ORLANDO	11	1995	C MCNEIL W/E 11/12	245	236.93
THE TEWS COMPANY	11	1995	BRIAN E. ISAACS WE10/29/95	245	87.31
THE TEWS COMPANY	11	1995	J BROTSCH WE 10/22/95	245	153.00
THE TEWS COMPANY	11	1995	B EDOUARD WE 11/5/95	245	318.75
	12	1995	Olsten Staff., #24915,23882,247	245	1,683.52
	12	1995	E.D.D. #15-014,071,122,215,263	245	(8,850.15)
	12	1995	Journal Entry from G/L 2000	245	(3,684.67)
KELLY SERVICES INC.	12	1995	S ACTON	245	454.43
KELLY SERVICES INC.	12	1995	S ACTON	245	262.80
KELLY SERVICES INC.	12	1995	S ACTON W/E 12/3/95	245	438.00
KELLY SERVICES INC.	12	1995	S ACTON	245	438.00
OLSTEN OF ORLANDO	12	1995	N COOK W/E 11/19/95	245	210.21
OLSTEN OF ORLANDO	12	1995	N COOK W/E 11/26/95	245	129.36
OLSTEN STAFFING SERVICES INC	12	1995	N COOK W/E 12/03/95	245	215.60
OLSTEN STAFFING SERVICES INC	12	1995	N COOK W/E 12/10	245	207.51
THE TEWS COMPANY	12	1995	B ISAACS W/E 12/03/95	245	18.38
THE TEWS COMPANY	12	1995	B ISAACS W/E 12/10/95	245	13.79
THE TEWS COMPANY	12	1995	J BROTSCH W/E 10/29	245	81.60
TOP TALENT	12	1995	J MCDONALD & N PIOVESAN	245	485.20
ADELE SOLIS	8	1995	SAS PROGRAMMER SERVICE	150	192.50
SUPERIOR WATER LIGHT & POWER	12	1994	R EVERED SEPT & OCT	150	12,619.42
SUPERIOR WATER LIGHT & POWER	2	1995	NOV & DEC	150	11,285.85
BOB EVERED	3	1995	UNCLASSIFIED COST	150	1,500.00
SUPERIOR WATER LIGHT & POWER	9	1995	JAN-MAR	150	18,914.13
OLSTEN STAFFING SERVICES INC	1	1996	C ALLEN W/E 11/19/95	245	336.96
OLSTEN STAFFING SERVICES INC	1	1996	C MCNEIL W/E 11/19/95	245	373.82
OLSTEN STAFFING SERVICES INC	1	1996	N COOK W/E 12/17/95	245	200.78
OLSTEN STAFFING SERVICES INC	1	1996	N COOK W/E 12/24/95	245	196.73
OLSTEN STAFFING SERVICES INC	1	1996	N COOK WE 12/31/95	245	172.49
OLSTEN STAFFING SERVICES INC	1	1996	N COOK WE 1/7/96	245	361.13
OLSTEN STAFFING SERVICES INC	1	1996	N COOK W/E 1/14/96	245	412.34
JADE TECH INC.	6	1995	PROGRAMMING SUPPORT-95RATE CAS	150	2,100.00
PRICE WATERHOUSE	11	1995	PROF SERVICES	150	2,241.00
			TOTAL - TEMPORARY HELP		127,992.76
DONNA HENRY	4	1995	EXPENSE REPORT	160	4.26
TONY ISAACS	7	1995	EXPENSE REPORT 6/30/95	160	36.20
	7	1995	RECLASS ADVANCE-J HARRIS	160	17.95

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VENDOR	MTH	YR	DESCRIPTION	CEC	AMOUNT
BRIAN P. ARMSTRONG	8	1995	EXPENSE REPORT	160	66.25
J & J METRO MOVING	8	1995	MOVING EXPENSE-95 RATE FILING	160	916.90
SHARON BALL	8	1995	EXPENSE REPORT	160	7.50
TONY ISAACS	8	1995	EXPENSE REPORT	160	94.49
BRIAN P. ARMSTRONG	9	1995	EXPENSE REPORT	160	37.60
BRIAN P. ARMSTRONG	9	1995	EXPENSE REPORT	160	34.10
DONNA HENRY	9	1995	EXPENSE REPORT	160	13.92
JUDY L. SWEAT	9	1995	EXPENSE REPORT	160	9.80
	9	1995	Karla Teasley	160	27.84
BRIAN P. ARMSTRONG	10	1995	EXPENSE REPORT	160	95.80
DONNA HENRY	10	1995	EXPENSE REPORT	160	8.46
FORREST L. LUDSEN	10	1995	EXPENSE REPORT	160	43.00
MATTHEW J. FEIL	10	1995	EXPENSE REPORT	160	82.50
BRIAN P. ARMSTRONG	11	1995	EXPENSE REPORT	160	26.10
DEIDRA RHOADS-PETTY CASH	11	1995	PETTY CASH	160	12.15
DEIDRA RHOADS-PETTY CASH	11	1995	PETTY CASH	160	4.75
DONNA HENRY	11	1995	EXPENSE REPORT	160	21.30
MASTERCARD/VISA	11	1995	C BLISS	160	87.81
	11	1995	K. Teasley-MC	160	22.19
BRIAN P. ARMSTRONG	12	1995	EXPENSE REPORT	160	153.60
BRIAN P. ARMSTRONG	12	1995	EXPENSE REPORT	160	63.00
DONNA HENRY	12	1995	EXPENSE	160	4.26
	12	1995	B. ARMSTRONG	160	16.17
	12	1995	M. FEIL	160	25.34
	12	1995	B. Armstrong	160	37.90
BRIAN ARMSTRONG	1	1996	EXPENSE REPORT	160	26.10
CHARLES M. BLISS	1	1996	EXPENSE REPORT	160	9.10
JULIE MACLANE	1	1996	EXPENSE REPORT	160	111.10
MONICA SMITHERMAN	1	1996	EXPENSE REPORT	160	114.60
TRACY SMITH	1	1996	EXPENSE REPORT	160	92.10
					2,324.14
	11	1994	Dale Lock	195	450.00
MASTERCARD	7	1995	T SMITH	195	47.52
TONY ISAACS	7	1995	EXPENSE REPORT 6/30/95	195	85.80
	7	1995	RECLASS ADVANCE-J HARRIS	195	62.64
RADISSON HOTEL TALLAHASSEE	8	1995	J CIRELLO	195	126.50
RADISSON HOTEL TALLAHASSEE	8	1995	B ARMSTRONG	195	126.50
RADISSON HOTEL TALLAHASSEE	9	1995	F LUDSEN	195	126.50
RADISSON HOTEL TALLAHASSEE	9	1995	T ISAACS	195	126.50
RADISSON HOTEL TALLAHASSEE	9	1995	J WILSON	195	126.50
	9	1995	Brian Armstrong	195	227.46
	9	1995	Karla Teasley	195	606.67
	9	1995	Brian Armstrong	195	420.00
	9	1995	Brian Armstrong	195	988.48
	9	1995	Forrest Ludsen	195	420.00
	9	1995	Forrest Ludsen	195	297.00
MASTERCARD	10	1995	J SWEAT	195	97.90
TRACY SMITH	10	1995	EXPENSE REPORT	195	2.25
TRACY SMITH	10	1995	EXPENSE REPORT	195	554.10
	10	1995	Forrest Ludsen	195	849.35
J & J METRO MOVING	11	1995	TRANSPORT RATE FILING	195	1,118.30
MASTERCARD	11	1995	G MORSE	195	31.80
MASTERCARD/VISA	11	1995	F LUDSEN	195	589.06
MASTERCARD/VISA	11	1995	F LUDSEN	195	127.00
MASTERCARD/VISA	11	1995	M FEIL	195	33.55
MASTERCARD/VISA	11	1995	C BLISS	195	61.04

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	11	1995	M. Feil-MC	195	79.92
	11	1995	Carlos Camacho	195	108.11
	11	1995	M. Feil	195	233.21
	12	1995	B. ARMSTRONG	195	558.83
	12	1995	F. LUDSEN	195	494.14
	12	1995	T. SMITH	195	75.21
	12	1995	B. Armstrong	195	811.67
	12	1995	B. Armstrong	195	300.00
BRIAN ARMSTRONG	1	1996	EXPENSE REPORT	195	405.00
FORREST L. LUDSEN	1	1996	EXPENSE REPORT	195	26.00
FORREST L. LUDSEN	1	1996	EXPENSE REPORT	195	392.00
FORREST L. LUDSEN	1	1996	EXPENSE REPORT	195	405.00
IDA ROBERTS	1	1996	EXPENSE REPORT	195	797.00
					<u>12,388.51</u>
MASTERCARD	3	1995	F. LUDSEN	200	113.92
MASTERCARD	4	1995	F. LUDSEN	200	17.91
MASTERCARD	4	1995	B. ARMSTRONG	200	32.33
	4	1995	Brian Armstrong	200	20.97
MASTERCARD	5	1995	M. BENCINI	200	126.90
MASTERCARD	5	1995	F. LUDSEN	200	31.16
BILL YOCUM/PETTY CASH CUSTODIA	6	1995	PETTY CASH	200	3.58
DEBRA BUCKEL/PETTY CASH CUST.	6	1995	PETTY CASH	200	9.31
DOUG LOVELL/PETTY CASH CUSTODI	6	1995	UNCLASSIFIED COST	200	19.53
GILBERT L. COMPTON	6	1995	PETTY CASH	200	12.04
JUDY KIMBALL	6	1995	EXPENSE REPORT	200	26.30
MASTERCARD	6	1995	J KIMBALL	200	53.20
MASTERCARD	6	1995	S.VIERIMA EXPENSE REPORT	250	54.45
TOM POUND/PETTY CASH CUSTODIAN	6	1995	PETTY CASH	200	24.93
BRIAN P. ARMSTRONG	7	1995	EXPENSE REPORT	200	13.85
FORREST L. LUDSEN	7	1995	EXPENSE REPORT	200	23.75
JANET LISBINSKI-PETTY CASH	7	1995	PETTY CASH	200	19.35
LORRAINE TESTA/PETTY CASH	7	1995	PETTY CASH	200	29.47
MASTERCARD	7	1995	M BENCINI	200	25.25
MASTERCARD	7	1995	K SHOFTER	200	198.99
MASTERCARD	7	1995	B. ARMSTRONG	200	148.04
TONY ISAACS	7	1995	EXPENSE REPORT 6/30/95	200	84.83
VICKY STARZYK/PETTY CASH	7	1995	PETTY CASH FUND	200	40.80
	7	1995	Brian Armstrong	200	97.70
	7	1995	Forrest Ludsen	200	38.96
	7	1995	Forrest Ludsen	200	75.04
	7	1995	Mei Fisher	200	104.61
	7	1995	RECLASS ADVANCE-J HARRIS	200	115.17
BRIAN P. ARMSTRONG	8	1995	EXPENSE REPORT	200	4.76
DEIDRA RHOADS-PETTY CASH	8	1995	PETTY CASH FUND	200	4.47
DEIDRA RHOADS-PETTY CASH	8	1995	PETTY CASH FUND	200	27.47
JEFFREY WILSON	8	1995	EXPENSE REPORT	200	67.96
MASTERCARD	8	1995	T SMITH	200	14.35
MASTERCARD	8	1995	K SHOFTER	200	176.32
	8	1995	RECLASS FROM TGI	200	33.27
	8	1995	MC-F. LUDSEN	200	(37.11)
	8	1995	MC-B. ARMSTRONG	200	(59.47)
BRIAN P. ARMSTRONG	9	1995	EXPENSE REPORT	200	37.25
DONNA HENRY	9	1995	EXPENSE REPORT	200	6.69
JUDY L. SWEAT	9	1995	EXPENSE REPORT	200	14.88
MASTERCARD	9	1995	K SHOFTER	200	677.29
MATTHEW J. FEIL	9	1995	EXPENSE REPORT	200	9.43

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VENDOR	MTH	YR	DESCRIPTION	CEC	AMOUNT
	9	1995	Judy Sweat	200	38.11
	9	1995	Brian Armstrong	200	37.84
	9	1995	Karla Teasley	200	134.32
	9	1995	Brian Armstrong	200	51.52
	9	1995	Matthew Feil	200	35.08
BRIAN P. ARMSTRONG	10	1995	EXPENSE REPORT	200	6.00
DEIDRA RHOADS-PETTY CASH	10	1995	PETTY CASH	200	16.00
DEIDRA RHOADS-PETTY CASH	10	1995	PETTY CASH	200	85.59
DONNA HENRY	10	1995	EXPENSE REPORT	200	3.17
JAN SPRY/PETTY CASH	10	1995	PETTY CASH	200	30.00
MASTERCARD	10	1995	K SHOFTER	200	370.94
MATTHEW J. FEIL	10	1995	EXPENSE REPORT	200	15.68
TRACY SMITH	10	1995	EXPENSE REPORT	200	16.95
	10	1995	Forrest Ludsen	200	144.89
MASTERCARD	11	1995	JUDY SWEAT	200	25.76
MASTERCARD	11	1995	G MORSE	200	122.31
MASTERCARD/VISA	11	1995	F LUDSEN	200	137.44
MASTERCARD/VISA	11	1995	M FEIL	200	26.16
	11	1995	C. Camacho-MC	200	16.05
	11	1995	K. Teasley-MC	200	25.05
	11	1995	M. Feil-MC	200	81.12
	11	1995	Carlos Camacho	200	94.57
	11	1995	B. Armstrong	200	38.81
	11	1995	C. Camacho	200	22.19
	11	1995	M. Feil	200	37.50
	11	1995	F LUDSEN	200	64.11
BRIAN P. ARMSTRONG	12	1995	EXPENSE REPORT	200	9.11
DONNA HENRY	12	1995	EXPENSE	200	7.33
	12	1995	B. ARMSTRONG	200	34.12
	12	1995	M. FEIL	200	36.90
	12	1995	T. SMITH	200	98.16
	12	1995	B. Armstrong	200	52.21
BRIAN ARMSTRONG	1	1996	EXPENSE REPORT	200	29.38
IDA ROBERTS	1	1996	EXPENSE REPORT	200	15.29
JUDY KIMBALL	1	1996	EXPENSE REPORT	200	37.67
MONICA SMITHERMAN	1	1996	EXPENSE REPORT	200	5.22
					4,542.45

TOTAL - TRAVEL 19,255.10

MASTERCARD	11	1994	K. SHOFTER	145	15.00
KENNETH GENE JARVIS	2	1995	EXPENSE REPORT	140	18.69
COLAMCO	4	1995	OVERCHARGE ON TAX	140	(209.52)
COLAMCO	4	1995	PAPER	140	22,418.64
OFFICE DEPOT INC.	4	1995	OFFICE SUPPLIES	140	218.40
OFFICE DEPOT INC.	4	1995	OFFICE SUPPLIES	140	303.24
OFFICE DEPOT INC.	4	1995	OFFICE SUPPLIES	140	300.70
EASTMAN KODAK CO.	5	1995	TONER FOR COPIER	140	383.97
OFFICE DEPOT INC.	5	1995	MISC OFFICE SUPPLIES	140	62.78
OFFICE DEPOT INC.	5	1995	INDEX - 5 TAB	140	236.33
OFFICE DEPOT INC.	5	1995	GENERAL OFFICE SUPPLIES	140	1,153.50
OFFICE DEPOT INC.	5	1995	GENERAL OFFICE SUPPLIES	140	133.86
THE SMITH WILSON COMPANY	5	1995	COPY PAPER	140	1,305.92
A.A. CASEY COMPANY	6	1995	SCREW POSTS	140	244.00
A.A. CASEY COMPANY	6	1995	SCREWPOSTS	140	824.15
COLAMCO	6	1995	FORMATTED DISC	140	39.75
DATA COMM WAREHOUSE	6	1995	SURGE SUPPRESSORS	140	56.95

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EASTMAN KODAK CO.	6	1995	TONER	140	418.97
EASTMAN KODAK CO.	6	1995	DEVELOPER	140	219.34
EASTMAN KODAK CO.	6	1995	RONER	140	424.97
OFFICE DEPOT INC.	6	1995	MISC OFFICE SUPPLIES	140	293.90
OFFICE DEPOT INC.	6	1995	CREDIT TO INV #557995	140	(1,095.79)
WALLACE COMPUTER SERVICES INC.	6	1995	PRINTER RIBBONS	140	411.17
WALLACE COMPUTER SERVICES INC.	6	1995	FREIGHT	140	5.85
A.A. CASEY COMPANY	7	1995	SCREW POSTS	140	672.68
BAIE'S PRINTING INC.	7	1995	CERTIFICATE*STAMP*	140	15.90
BAIE'S PRINTING INC.	7	1995	CERTIFICATE*STAMP*	140	15.90
DEIDRA RHOADS	7	1995	PETTY CASH FUND	140	10.15
KINKO'S CUSTOMER ADMIN SRVCS	7	1995	COLLATED TABS	140	178.90
OFFICE DEPOT INC.	7	1995	COPIER LABEL SHEET	140	34.23
OFFICE DEPOT INC.	7	1995	COPIER LABEL SHEET	140	34.23
P.K.G.'S	7	1995	BOXES	140	42.80
VICKY STARZYK/PETTY CASH	7	1995	PETTY CASH FUND	140	52.97
DEIDRA RHOADS-PETTY CASH	8	1995	PETTY CASH FUND	140	10.15
EASTMAN KODAK CO.	8	1995	TONER	140	212.48
EASTMAN KODAK CO.	8	1995	DEVELOPER	140	219.34
EASTMAN KODAK CO.	8	1995	DEVELOPER	140	245.34
EASTMAN KODAK CO.	8	1995	TONER	140	575.96
FORMS & SUPPLIES UNLIMITED,INC	8	1995	LABELS	140	441.04
TACO METALS INC	8	1995	CUTTING CHARGES	140	177.22
THE SMITH WILSON COMPANY	8	1995	PAPER	140	692.18
THE SMITH WILSON COMPANY	8	1995	PAPER	140	581.43
THE SMITH WILSON COMPANY	8	1995	PAPER	140	110.75
CHUCK WOOD/PETTY CASH	9	1995	PETTY CASH	140	56.52
EASTMAN KODAK CO.	9	1995	TONER	140	427.97
FORMS & SUPPLIES UNLIMITED,INC	9	1995	LABELS-RATE CASE	140	654.23
OFFICE DEPOT INC.	9	1995	TAPE. LABELS	140	47.04
EASTMAN KODAK CO.	10	1995	TONER	140	424.97
OFFICE DEPOT	10	1995	OFFICE SUPPLIES	140	171.33
OFFICE DEPOT	10	1995	OFFICE SUPPLIES	140	419.38
OFFICE DEPOT	10	1995	PROJECTION LAMP	140	80.52
OFFICE DEPOT INC.	10	1995	OFFICE SUPPLIES	140	15.84
THE SMITH WILSON COMPANY	10	1995	PAPER	140	276.87
THE SMITH WILSON COMPANY	10	1995	PAPER	140	110.75
THE SMITH WILSON COMPANY	10	1995	PAPER	140	304.56
	11	1995	C. Camacho-MC	140	74.18
	11	1995	C. Camacho	140	13.19
	11	1995	K. Shofter	140	38.02
A.A. CASEY COMPANY	11	1995	SCREWPOSTS	140	1,606.22
COLAMCO	11	1995	3 HOLE PAPER	140	1,693.88
EASTMAN KODAK CO.	11	1995	TONER	140	383.97
MASTERCARD	11	1995	G MORSE	140	58.75
OFFICE DEPOT	11	1995	MISC SUPPLIES	140	203.91
COLAMCO	12	1995	PAPER	140	2,210.10
COLAMCO	12	1995	COPY PAPER-GENERAL & RATE CASE	140	1,528.52
EASTMAN KODAK CO.	12	1995	TONER	140	418.97
EASTMAN KODAK CO.	12	1995	TONER	140	427.97
OFFICE DEPOT INC.	12	1995	APPT BOOKS,COPY PAPER	140	28.56
OFFICE DEPOT INC.	12	1995	MISC SUPPLIES	140	25.39
THE SMITH WILSON COMPANY	12	1995	PAPER	140	276.87
CHARLES M. BLISS	1	1996	EXPENSE REPORT	140	265.06
A.A. CASEY	1	1996	SCREWPOSTS, EXTENDERS	140	499.78
COLAMCO	1	1996	CUTSHEET	140	347.50
COLAMCO	1	1996	PAPER	140	928.82
COLAMCO	1	1996	COPY PAPER	140	368.35

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EASTMAN KODAK CO.	1	1996	TONER CARTRIDGE	140	383.97
EASTMAN KODAK CO.	1	1996	TONER	140	194.30
EASTMAN KODAK CO.	1	1996	TONER	140	418.97
THE SMITH WILSON COMPANY	1	1996	PAPER	140	349.27
			OFFICE SUPPLIES		48,242.92
Minnesota Power	4	1995	OFFICE SVCS/TABS FOR RATE CASE	150	188.86
Minnesota Power	6	1995	SSU RATE CASE-TABS & COPIES	150	2,683.40
Minnesota Power	7	1995	SSU RATE CASE-TABS & COPIES	150	2,712.89
Minnesota Power	7	1995	SSU RATE CASE-TABS & COPIES	150	539.48
Minnesota Power	8	1995	SSU RATE CASE-TABS & COPIES	150	251.00
Minnesota Power	9	1995	SSU RATE CASE-TABS & COPIES	150	1,282.14
Minnesota Power	9	1995	SSU RATE CASE-TABS & COPIES	150	361.30
Minnesota Power	11	1995	SSU RATE CASE-TABS & COPIES	150	2,034.89
Minnesota Power	12	1995	SSU RATE CASE-TABS & COPIES	150	388.90
Minnesota Power	1	1996	SSU RATE CASE-TABS & COPIES	150	622.15
			MP OFFICE SUPPLIES		11,065.01
			TOTAL - ALL OFFICE SUPPLIES		59,307.93
COPY SHOPPE/BABCOCK SYSTEMS	3	1995	RATE CS-MAT & SUPP-OFC PRINTNG	135	11.71
BAIE'S PRINTING INC.	5	1995	RATE CASE STATIONARY	135	2,067.00
KINKO'S CUSTOMER ADMIN SRVCS	5	1995	COPIES (BOOKS)	135	51.27
BAIE'S PRINTING INC.	6	1995	COVERS	135	29.68
BAIE'S PRINTING INC.	6	1995	COVERS	135	22.26
BAIE'S PRINTING INC.	6	1995	IMPRINT COVERS	135	51.94
BAIE'S PRINTING INC.	6	1995	COVER IMPRINTS	135	163.24
BAIE'S PRINTING INC.	6	1995	COVERS	135	14.84
	7	1995	Miracle Copy & Printing #32592	135	356.16
BAIE'S PRINTING INC.	7	1995	ENVELOPES, LETTER HEAD	135	5,181.81
BAIE'S PRINTING INC.	7	1995	COVERS	135	200.34
BAIE'S PRINTING INC.	7	1995	COVERS	135	76.32
KINKO'S CUSTOMER ADMIN SRVCS	7	1995	TABS-RATES FILING	135	4.82
SIR SPEEDY PRINTING	7	1995	COPYING	135	2,691.24
FIRST IMAGE MGMT.CO.	8	1995	FISCHE FRAMES	150	208.84
A.S.A.P. QUICK-PRINT OF APOPKA	8	1995	RATE COPIES	135	370.92
BAIE'S PRINTING INC.	8	1995	COVERS	135	127.20
BAIE'S PRINTING INC.	8	1995	COVERS	135	63.60
BAIE'S PRINTING INC.	8	1995	COVER IMPRINTS	135	410.22
BAIE'S PRINTING INC.	8	1995	COVERS	135	124.02
BAIE'S PRINTING INC.	8	1995	ENVELOPES	135	2,809.00
BAIE'S PRINTING INC.	8	1995	CUST HEARING NOTICE	135	781.75
KINKO'S CUSTOMER ADMIN SRVCS	8	1995	TABS/COVERS	135	435.06
KINKO'S CUSTOMER ADMIN SRVCS	8	1995	SETS,TABS	135	187.25
LABAR DATA, INC.	8	1995	COPIES	135	310.24
LABAR DATA, INC.	8	1995	COPIES	135	465.37
MERCURY PRINTERS	8	1995	BLANK LETTERHEAD-STOCK	135	114.48
MERCURY PRINTERS	8	1995	LETTERHEAD-RATE CASE	135	291.50
MERCURY PRINTERS	8	1995	BLANK STOCK FOR LETTERHEAD	135	30.74
MIRACLE COPY & PRINTING CENTER	8	1995	COPIES	135	351.25
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,270.52
SIR SPEEDY PRINTING	8	1995	COPIES	135	1,912.61
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,033.61
SIR SPEEDY PRINTING	8	1995	COPIES	135	1,220.33
SIR SPEEDY PRINTING	8	1995	COPY	135	704.89
SIR SPEEDY PRINTING	8	1995	COPIES	135	1,072.59

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SIR SPEEDY PRINTING	8	1995	COPIES	135	1,042.78
SIR SPEEDY PRINTING	8	1995	COPIES	135	221.94
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,369.74
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,710.63
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,184.02
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,561.81
SIR SPEEDY PRINTING	8	1995	COPIES	135	1,287.90
SIR SPEEDY PRINTING	8	1995	COPIES	135	1,582.37
SIR SPEEDY PRINTING	8	1995	COPIES	135	7,668.68
SIR SPEEDY PRINTING	8	1995	COPIES	135	6,237.36
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,716.57
SIR SPEEDY PRINTING	8	1995	COPIES	135	2,571.35
A.S.A.P. QUICK-PRINT OF APOPKA	9	1995	COPIES	135	194.70
A.S.A.P. QUICK-PRINT OF APOPKA	9	1995	COPIES	135	547.00
A.S.A.P. QUICK-PRINT OF APOPKA	9	1995	COPIES	135	66.78
A.S.A.P. QUICK-PRINT OF APOPKA	9	1995	COPIES	135	388.88
A.S.A.P. QUICK-PRINT OF APOPKA	9	1995	COPIES	135	208.35
BAIE'S PRINTING INC.	9	1995	COVERS	135	362.52
BAIE'S PRINTING INC.	9	1995	RATE LETTERS	135	1,344.61
BAIE'S PRINTING INC.	9	1995	RATE LETTERS	135	4,968.75
BRIAN P. ARMSTRONG	9	1995	EXPENSE REPORT	135	4.50
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	RATE CASE COPIES	135	706.31
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	RATE CASE COPIES	135	1,699.91
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	RATECASE PRINTING	135	307.48
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	RATECASE PRINTING	135	511.46
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	RATE CASE PRINTING	135	190.55
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	COPIES-INTEROG/DOCUMENTS	135	581.57
KINKO'S CUSTOMER ADMIN SRVCS	9	1995	COPIES-RATE CASE DOCUMENTS	135	96.04
SIR SPEEDY PRINTING	9	1995	COPIES	135	1,853.73
SIR SPEEDY PRINTING	9	1995	COPIES	135	2,374.72
SIR SPEEDY PRINTING	9	1995	COPIES	135	372.06
SIR SPEEDY PRINTING	9	1995	NOTICE TO CUSTOMERS	135	20,391.75
EASTMAN KODAK CO.	9	1995	AUGUST USAGE	135	1,806.13
EASTMAN KODAK CO.	9	1995	MAY USAGE	135	1,392.69
EASTMAN KODAK CO.	9	1995	JULY USAGE	135	2,250.03
EASTMAN KODAK CO.	9	1995	JUNE USAGE	135	2,267.97
A.S.A.P. QUICK-PRINT OF APOPKA	10	1995	RAT ^m COPIES	135	358.83
BAIE'S PRINTING INC.	10	1995	COVERS	135	257.58
BAIE'S PRINTING INC.	10	1995	COVERS	135	1,749.00
BAIE'S PRINTING INC.	10	1995	COVER IMPRINTS	135	343.44
CENTRAL FLORIDA MAIL SERVICE	10	1995	CUSTOMER NOTICES	135	1,348.60
JAN SPRY/PETTY CASH	10	1995	PETTY CASH	135	2.85
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE	135	1,183.82
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE	135	735.15
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE	135	355.66
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE	135	1,001.07
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE	135	480.49
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-RATE CASE(1/3ORDR COMP)	135	799.14
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	CREDIT TO INV #64003307954	135	(564.35)
KINKO'S CUSTOMER ADMIN SRVCS	10	1995	COPIES-INTERIM RATES PROPOSAL	135	1,316.10
KINKO'S PRINTING	10	1995	OPC DISCOVERY COPIES	135	582.08
KINKO'S PRINTING	10	1995	COPY CHGS	135	575.40
MIKE QUIGLEY/PETTY CASH CUSTOD	10	1995	PETTY CASH	135	56.95
MIRACLE COPY & PRINTING CENTER	10	1995	COPY IMPRESSIONS-CUSTOMER NOTI	135	6,804.14
BAIE'S PRINTING INC.	11	1995	COVERS	135	139.92
BAIE'S PRINTING INC.	11	1995	COVERS	135	12.72
KINKO'S CUSTOMER ADMIN SRVCS	11	1995	1995 RATES PRINTING	135	318.60
KINKO'S CUSTOMER ADMIN SRVCS	11	1995	95 RATES-PRINTING	135	393.42

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KINKO'S CUSTOMER ADMIN SRVCS	11	1995	TABS FOR RATE BOOKS	135	155.15
KINKO'S CUSTOMER ADMIN SRVCS	11	1995	PRINTING-DISCOVERY	135	216.91
KINKO'S CUSTOMER ADMIN SRVCS	11	1995	PRINTING-DISCOVERY	135	312.44
EASTMAN KODAK CO.	11	1995	SEPTEMBER USAGE	210	2,530.80
	12	1995	Journal Entry from G/L 2000	135	(15,655.55)
	12	1995	Journal Entry from G/L 2000	135	-0.10
ATLANTIC ENVELOPE CO.	12	1995	ENVELOPES	135	1,371.11
ATLANTIC ENVELOPE CO.	12	1995	ENVELOPES	135	738.29
ATLANTIC ENVELOPE CO.	12	1995	ENVELOPES	135	2,004.01
KINKO'S CUSTOMER ADMIN SRVCS	12	1995	SUPPLEMENT NOTICES	135	474.12
SIR SPEEDY PRINTING	12	1995	COPYING	135	8,805.42
SIR SPEEDY PRINTING	12	1995	COPYING	135	8,865.84
SIR SPEEDY PRINTING	12	1995	COPYING	135	7,492.08
SIR SPEEDY PRINTING	12	1995	COPYING	135	8,805.42
SIR SPEEDY PRINTING	12	1995	COPYING	135	4,464.72
SIR SPEEDY PRINTING	12	1995	COPYING	135	2,348.11
SIR SPEEDY PRINTING	12	1995	COPYING	135	2,136.96
SIR SPEEDY PRINTING	12	1995	COPYING	135	2,255.68
SIR SPEEDY PRINTING	12	1995	COPYING	135	2,152.22
SIR SPEEDY PRINTING	12	1995	COPYING	135	2,215.82
SIR SPEEDY PRINTING	12	1995	COPYING	135	6,925.62
SIR SPEEDY PRINTING	12	1995	COPYING	135	6,785.06
SIR SPEEDY PRINTING	12	1995	COPYING	135	7,049.00
SIR SPEEDY PRINTING	12	1995	COPYING	135	6,585.25
SIR SPEEDY PRINTING	12	1995	COPYING	135	7,234.50
SIR SPEEDY PRINTING	12	1995	COPYING	135	3,720.60
SIR SPEEDY PRINTING	12	1995	PRINTING	135	10,740.98
EASTMAN KODAK CO.	12	1995	IMAGE CHARGES-OCTOBER	210	3,437.14
ATLANTIC ENVELOPE CO.	1	1996	ENVELOPES	135	1,318.38
ATLANTIC ENVELOPE CO.	1	1996	ENVELOPES	135	1,054.70
			PRINTING		220,053.55
EASTMAN KODAK CO.	6	1995	SERVICE CALL FOR COPIER	250	339.20
EASTMAN KODAK CO.	7	1995	SERVICE CALLS	210	339.20
EASTMAN KODAK CO.	7	1995	SERVICE CALL	210	121.90
EASTMAN KODAK CO.	7	1995	SERVICE CALL	210	593.60
EASTMAN KODAK CO.	7	1995	SERVICE CALL-COPIER	210	254.40
EASTMAN KODAK CO.	7	1995	SERVICE CALL-COPIER	210	1,017.60
EASTMAN KODAK CO.	7	1995	COPIER MAINT	210	339.20
EASTMAN KODAK CO.	9	1995	SERVICE CALL	210	373.12
EASTMAN KODAK CO.	9	1995	SERVICE CALL	210	243.80
EASTMAN KODAK CO.	9	1995	SERVICE CALL	210	339.20
EASTMAN KODAK CO.	9	1995	SERVICE CALL	210	339.20
AMERI TEK ORLANDO, INC.	11	1995	SRN A3365410050	210	2,326.17
AMERI TEK ORLANDO, INC.	11	1995	SR A3365410050	210	2,326.17
AMERI TEK ORLANDO, INC.	11	1995	SR A3365410049	210	2,326.17
EASTMAN KODAK CO.	11	1995	SERVICE CALL	210	243.80
	12	1995	Journal Entry from G/L 2000 - Svc Call	210	339.20
AMERITEK ORLANDO, INC.	12	1995	MAINT AGREEMENT	210	2,528.10
EASTMAN KODAK CO.	1	1996	NOVEMBER-USAGE CHARGES	210	2,854.26
AMERITEK ORLANDO, INC.	1	1996	MAINT AGREEMENT	210	2,205.33
AMERITEK ORLANDO, INC.	1	1996	MAINT AGREEMENT	210	2,275.32
			ADDITIONAL PRINTING		21,724.94
			TOTAL - ALL PRINTING		241,778.49

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CORNERSTONE BUSINESS SUPPLY IN	2	1995	RATE CASE DRAWINGS	135	35.31
CORNERSTONE BUSINESS SUPPLY IN	6	1995	BLUEPRINTS	135	10.33
DOUG LOVELL/PETTY CASH CUSTODI	5	1995	2 MAPS FOR RATE CASE-C.BLISS	135	5.00
CORNERSTONE BUSINESS SUPPLY IN	6	1995	BLUEPRINTS	135	44.94
TRIANGLE REPROGRAPHICS INC.	3	1995	PLOTTER BOND & INKJET COLOR BO	140	190.80
	4	1995	Triangle Repographics 063084	140	68.24
	4	1995	American Repographics 218574	140	50.28
TRIANGLE REPROGRAPHICS INC.	4	1995	INK CARTRIDGE	140	264.63
TRIANGLE REPROGRAPHICS INC.	4	1995	PLOTTER BOND	140	103.88
CENTRAL LAMINATING	6	1995	COVERS FOR RATE CASE MAPS	140	120.08
TRIANGLE REPROGRAPHICS INC.	6	1995	BLACK INK CARTRIDGE	140	190.48
WINTER PARK BLUEPRINT INC.	6	1995	PRESENTATION BOND, INK CART	140	3,138.66
WINTER PARK BLUEPRINT INC.	6	1995	SUPPLIES-PRINT CART	140	95.24
CADD DEVELOPMENT	6	1995	CONSULTING FOR AUTOCADD	150	190.00
CENTRAL LAMINATING	7	1995	COVERS	140	72.08
TRIANGLE REPROGRAPHICS INC.	7	1995	BLK INK CARTRIDGE	140	90.47
TRIANGLE REPROGRAPHICS INC.	7	1995	PLOTTER BOND	140	720.41
TRIANGLE REPROGRAPHICS INC.	7	1995	INK CARTRIDGE	140	542.88
TRIANGLE REPROGRAPHICS INC.	7	1995	CARTRIDGE PAPER	140	373.39
TRIANGLE REPROGRAPHICS INC.	7	1995	BOND PAPER RETURN CREDIT	140	(278.14)
TRIANGLE REPROGRAPHICS INC.	7	1995	INK CARTRIDGES	140	120.64
TECHNICAL & SCIENTIFIC APP.	7	1995	DESIGN JET PRINTER RENTAL	155	1,958.64
TECHNICAL & SCIENTIFIC APP.	7	1995	DESIGN JET PRINTER RENTAL	155	1,600.00
TECHNICAL & SCIENTIFIC APP.	7	1995	JET PRINTER RENTAL	155	1,600.00
TECHNICAL & SCIENTIFIC APP.	8	1995	SHIPPING CHARGES	155	279.40
TRIANGLE REPROGRAPHICS INC.	8	1995	BLK INK CARTRIDGE	140	120.64
TRIANGLE REPROGRAPHICS INC.	8	1995	INK CARTRIDGE	140	120.64
CENTRAL LAMINATING	8	1995	COVERS	140	43.25
CENTRAL LAMINATING	8	1995	COVERS	140	106.53
TECHNICAL & SCIENTIFIC APP.	9	1995	SHIPPING CHARGES	155	279.40
CORNERSTONE BUSINESS SUPPLY IN	11	1995	BLUEPRINTS,XEROX VELLIUM	140	14.26
TRIANGLE REPROGRAPHICS INC.	1	1996	MAT & SUPPS- OFFICE PRINTING	135	1,423.05
TOTAL - MAPS					13,695.41
ADD INC PUBLICATIONS	7	1995	SERVICE AVAILBITY NOTICE	250	55.00
ADD INC PUBLICATIONS	7	1995	SERVICE AVAIL NOTICE	250	5.00
CAPE PUBLICATIONS INC.	7	1995	SERVICE AVAIL NOTICE	250	97.96
CITRUS COUNTY CHRONICLE	7	1995	SERVICE AVAIL NOTICE	250	39.90
DAILY NEWS	7	1995	LEGAL AD #26171	250	61.74
FORT MYERS NEWS-PRESS	7	1995	PUBLICATION-SERV AVAILABILITY	250	109.41
NAPLES DAILY NEWS	7	1995	NOTICE OF SVC AVAILABILITY	250	71.50
NEWS-JOURNAL CORPORATION	7	1995	NOTICE TO CUSTOMERS	250	55.00
OCALA STAR BANNER	7	1995	PUBLIC SERVICE NOTICE	250	72.32
SENTINEL COMMUNICATIONS	7	1995	SERV AVAILABILITY NOTICE	250	11.28
SENTINEL COMMUNICATIONS	7	1995	SERV AVAILABILITY NOTICE	250	102.80
SENTINEL COMMUNICATIONS	7	1995	SERV AVAILABILITY NOTICE	250	102.80
ST AUGUSTINE RECORD	7	1995	NOTICE OF APPLICATION	250	29.57
SUN HERALD	7	1995	NOTICE OF FILING	250	30.88
THE DAILY COMMERCIAL	7	1995	SERVICE AVAIL NOTICE	250	68.00
THE NEWS-SUN	7	1995	SERV AVAILABILITY NOTICE	250	30.88
THE STUART NEWS	7	1995	FILING NOTICE	250	60.90
THE TRIBUNE	7	1995	SERV AVAILABILITY NOTICE	250	81.48
THOMAS E. OAKES	7	1995	SHOOTING,EDITING,6 COPIES RATE	250	300.00
TIMES PUBLISHING COMPANY	7	1995	PUBLIC NOTICE	250	55.93
FLORIDA TIMES UNION	7	1995	MC - B. ARMSTRONG	250	931.26
CHIPLEY NEWSPAPERS INC.	8	1995	LEGAL ADV	250	28.00
ADD INC PUBLICATIONS	9	1995	DISPLAY AD	250	76.00

RATE CASE EXPENSE

PROJECT # 95RA100

As of January, 1996

VENDOR	MTH	YR	DESCRIPTION	CEC	AMOUNT
CHIPLEY NEWSPAPERS INC.	9	1995	LEGAL AD	250	64.00
DAILY NEWS	9	1995	LEGAL AD	250	181.34
SEBRING NEWS-SUN INC.	9	1995	CUST SERV HEARING PUBLICATION	250	462.00
THE ORLANDO SENTINEL	9	1995	LEGAL ADV-RATE CASE	250	1,232.00
MASTERCARD - B. Armstrong	9	1995	NOTICE OF SERVICE HEARING	250	253.00
CAPE PUBLICATIONS INC.	10	1995	NOTICE OF SERVICE HEARING	250	452.00
DAILY NEWS	10	1995	RETAIL DISPLAY	250	196.00
NEWS-JOURNAL CORPORATION	10	1995	NOTICE OF SERVICE HEARING	250	499.20
OCALA STAR BANNER	10	1995	NOTICE OF SERVICE HEARING	250	302.40
THE ORLANDO SENTINEL	10	1995	NOTICE OF SERVICE HEARING	250	1,386.00
THE TAMPA TRIBUNE	10	1995	NOTICE OF SERVICE HEARING	250	32.30
THE TAMPA TRIBUNE	10	1995	LEGAL AD	250	608.60
THE TAMPA TRIBUNE	10	1995	LEGAL AD	250	51.30
TIMES PUBLISHING COMPANY	10	1995	RATE CASE, SERVICE HEARINGS	250	650.20
DAILY COMMERCIAL	11	1995	NOT OF SERV HEARING-MT DORA	250	125.75
SUN HERALD	11	1995	NOTICE OF HEARING	250	61.75
ADD INC PUBLICATIONS	12	1995	HEARING DOCKET 950495W5	250	95.00
CITRUS COUNTY CHRONICLE	12	1995	PUBLIC HEARING RATE INCREASE	250	101.00
NAPLES DAILY NEWS	12	1995	NOTICE OF SERV HEARING	250	195.84
THE FLORIDA TIMES-UNION	12	1995	AD-FPSC	250	840.96
THE ORLANDO SENTINEL	12	1995	PUBLIC NOTICE	250	1,232.00
THE STUART NEWS	12	1995	PUB-CUST SERV HRNG NOTICES	250	328.76
NEWS-JOURNAL CORPORATION	1	1996	NOTICE CUST SERVICE HEARING	250	832.00
ST AUGUSTINE RECORD	1	1996	JACKSONVILLE SERVE HRINGS AD	250	147.60
FLORIDA TIMES UNION	1	1996	NOTICES TO CUSTOMERS-'95 RATE	250	1,223.32
THE ORLANDO SENTINEL	1	1996	NOTICES TO CUSTOMERS-'95 RATE	250	1,228.39
TOTAL - NEWSPAPER NOTICES					15,260.32
PHOTOSOUND OF ORLANDO, INC.	8	1995	SOUND SYSTEM	250	53.00
PHOTOSOUND OF ORLANDO, INC.	8	1995	SOUND SYSTEM, SHURE UNIDIRECT	250	53.00
TOTAL - OPEN HOUSES					106.00
W. PAUL RAYBORN & ASSOC.	11	1995	DEPOSITION-R MORIN - Copy of Deposition	250	87.90
TRANSCRIPTS, DEPOSITIONS, ETC.					87.90
MASTERCARD	12	1994	K. SHOFTER	205	548.00
THOMAS E. OAKS	6	1995	VIDEO SERVICES-RATE CASE TRAIN	250	200.00
DEIDRA RHOADS-PETTY CASH	8	1995	EDITED TAPE FOR AUDITORS	250	50.00
BRIAN ARMSTRONG	7	1995	CONF ROOM, 95 Rate Case Test.	250	70.00
WEST PUBLISHING COMPANY	5	1995	WESTLAW USE & SUBSCRIPTION CHG	250	105.33
WEST PUBLISHING COMPANY	6	1995	Online database research-prepare testimony	250	182.25
WEST PUBLISHING COMPANY	9	1995	Online database research-prepare testimony	250	370.10
IMAGE MARKETING ASSOCIATES INC	9	1995	RR & Research Svc-answer interrogatories	150	505.75
WEST PUBLISHING COMPANY	10	1995	Online database research-prepare testimony	250	662.52
	11	1995	West Publishing Invoice #33467	250	682.23
WEST PUBLISHING COMPANY	11	1995	SUBSCRIPTION, RESEARCH	250	671.64
WEST PUBLISHING COMPANY	12	1995	SUBSCRIPTION, RESEARCH	250	466.66
CHUCK BLISS	1	1996	EXPENSE REPORT	250	6.31
WEST PUBLISHING COMPANY	1	1996	UNCLASSIFIED COST	250	131.26
TOTAL - MISCELLANEOUS					4,652.05
PR NEWswire-RATE REQ FILED	8	1995	Advertising	166	493.50
TOTAL - ADVERTISING EXPENSE					493.50

RATE CASE EXPENSE

PROJECT # 95RA100

As of January, 1996

<u>VENDOR</u>	<u>MTH</u>	<u>YR</u>	<u>DESCRIPTION</u>	<u>CEC</u>	<u>AMOUNT</u>
FLORIDA PUBLIC SERVICE COMMISS	5	1995	W FILING FEE 95 RATE CASE	250	4,500.00
FLORIDA PUBLIC SERVICE COMMISS	6	1995	W/W FILING FEE 95 RATE CASE	250	4,500.00
			TOTAL - FILING. FEE, RATE CASE		9,000.00
FLORIDA PUBLIC SERVICE COMMISS	5	1995	W SERV AVAILABILITY FEE	250	2,250.00
FLORIDA PUBLIC SERVICE COMMISS	6	1995	W/W SERV AVAILABILITY FEE	250	2,250.00
			TOTAL - FILING. FEE, SERV. AVAIL.		4,500.00
AMERICAN PAGING INC. OF FLORID	3	1995	BEEPER SERVICE	175	15.50
AMERICAN PAGING INC. OF FLORID	4	1995	BEEPER SERVICE	175	15.50
AMERICAN PAGING INC. OF FLORID	5	1995	BEEPER SERVICE	175	13.22
AMERICAN PAGING INC. OF FLORID	7	1995	BEEPER SERVICE	175	13.27
AMERICAN PAGING INC. OF FLORID	7	1995	BEEPER SERVICE	175	13.47
MASTERCARD	7	1995	T SMITH	175	5.40
TONY ISAACS	7	1995	EXPENSE REPORT 6/30/95	175	0.50
AMERICAN PAGING INC. OF FLORID	8	1995	BEEPER SERVICE	175	13.47
RADISSON HOTEL TALLAHASSEE	8	1995	J CIRELLO	175	1.42
RADISSON HOTEL TALLAHASSEE	8	1995	B ARMSTRONG	175	0.50
	9	1995	Karla Teasley	175	3.02
AMERICAN PAGING INC. OF FLORID	9	1995	BEEPER SERVICE	175	13.20
RADISSON HOTEL TALLAHASSEE	9	1995	T ISAACS	175	1.00
RADISSON HOTEL TALLAHASSEE	9	1995	J WILSON	175	0.50
RADISSON HOTEL TALLAHASSEE	9	1995	F LUDSEN	175	3.99
AMERICAN PAGING INC. OF FLORID	10	1995	BEEPER SERVICE	175	13.27
AT&T WIRELESS	10	1995	CELLULAR PHONES	175	93.79
AT&T WIRELESS SERVICES	11	1995	CELLULAR PHONES	175	28.49
MASTERCARD/VISA	11	1995	F LUDSEN	175	2.82
	12	1995	T. SMITH	175	0.35
AT&T WIRELESS SERVICES	12	1995	CELLULAR PHONES	175	40.51
			TOTAL - TELEPHONE		293.19
AMERICAN WATER WORKS ASSOCIATI	4	1995	BOOK, MODELING, ANALYSIS & DES	190	65.50
CRC PRESS INC.	6	1995	EFFECTIVE EXPERT WITNESSING	190	72.17
CWC ENGINEERING SOFTWARE	6	1995	DESIGN CRITERIA GUIDELINES	190	100.00
AWWA CUSTOMER SERVICES	9	1995	DOCUMENT DELIVERY	190	26.00
AWWA CUSTOMER SERVICES	10	1995	HANDBOOKS	190	65.25
			TOTAL - DUES & SUBSC.		328.92
TOTAL - OTHER FILING COSTS - SSU					712,753.12
TOTAL - TOTAL RATE CASE EXPENSE					975,363.55

Cash Management

Code the attached document to :

Payee Name: Donna Clausen

Check or MO#: 4858

Check Date: 6-16-95

Dollar Amount: 67.45

G/L #: 00001.000.99.1340.1000.000

Requested By: Amair

Date: 7-17-95

Document Attached:

DAVID A. OR DONNA M. CLAUSEN
 2421 DRESDEN TR. PH. 407-880-9412
 APOPKA, FL 32712-4065

4858
 6-16-95
 63-8138-1
 2631

Pay to the order of Southern States Utilities \$ 67.45
Sixty-seven & 45/100 Dollars

CENTRAL FLORIDA EDUCATORS' FEDERAL CREDIT UNION
 P.O. BOX 2189, ORLANDO, FLORIDA 32802

For Donna Advance Donna Clausen

REDACTED

**SSU
Travel Expense and
Employee Reimbursement Report**

Employee Name Joanne Harris
Employee No. _____

Plant/Location Asapha / 90001
Mailing Address _____

Date	Location and Explanation Nature of Duty, Business Reason	Transportation						TOTALS	Accounting						
		Personal Auto Allowance		Fares & Rentals	Lodging (inc tips)	Meals	Other		PLT	RES	UC	ACCT	SUBA	CEC	Proj. #
		Miles	Amt	RECEIPTS REQUIRED											
6/18	Trip for Cust. Svc					115.17	115.17	900001	605996758	0000	300				
6/27	Kate Training														
6/18	Taxi + Tolls for Cust					17.95	17.95	900001	605996508	0000	160				
6/27	Soc. Rate Case Training														
6/26	Wegley Wachen Hotel for Cust. Svc. Rate Case Training				62.64		62.64	900001	605996258	0000	180				
Totals							195.76	Total Travel Expense						A	

Other Employee Expenses															
Date	Type	Location, Explanation, or Business Reason						TOTALS	PLT	RES	UC	ACCT	SUBA	CEC	Proj. #
	Seminars														
	Dues and Subscriptions														
	Office Supplies														
	Telephone														
	Postage														
	Other (Describe)														
								Total Other Expenses						B	

**RECEIVED
JUL 28 1995
Accounts Payable**

I certify that the expenses shown were incurred on company business or on behalf of the company. <u>Joanne Harris</u> 7/1/95 Employee Signature Date <u>Kathleen Steady</u> 7/28/95 Supervisor Signature Date	Account Summary								Total A + B	
	PLT	RES	UC	ACCT	SUBA	CEC	Proj. #	Amount	195.76	
	900001	605996758	0000	300			95RA100	115.17		
	900001	605996508	0000	160			95RA100	62.64	200.00	
	900001	605996258	0000	180			95RA100	17.95		
									4.24	Owed Company

TVL(7/92)

WHITE COPY - ACCOUNTS PAYABLE

YELLOW COPY - EMPLOYEE

PAGE 7 OF 2226

1019515536650
6171000007000
6656000032
749693 5812

Accounts Payable Voucher

Manual Check #: _____ Date: _____

Vendor #: 3561
Inv Date: 6.26.95
Due Date: 7.12.95
Month/Yr: 7.95
Description: T. Smith

Vendor Name: MIC
Inv #: 5349504650713381 Inv \$: 46894
Discount: _____ Terms: _____
Purchase Order #: _____

Units: _____

Job Code: _____

Account Number
Plr. Res Ctr. UC. Acct. Sub Acct. CEC

00001.000.99.1840.0000.000
00001.000.99.4260.4000.000
00001.605.99.1861.0000.175
↓ .195

Project Number

95RA106
95RA100

Dollar Amount

379.00
37.02
✓ 5.40
✓ 47.52

Voucher Prepared by: [Signature]

2. RETURN COMPLETED AND APPROVED FORM WITH SUPPORTING DOCUMENTS TO ACCOUNTS PAYABLE WITHIN SIX DAYS OF RECEIPT OF BILL.

Please furnish the account distribution. Also, note the business purpose and names of those attending.

Plant Number	General Ledger Account Number	Work Order Number	Amount	Business Purpose (Attach itemized billing for all Hotel/Motel and car rental expenses)
			\$ 379.00	Returned airline tickets; amount credited to account on 6/2/95-according to Co. Travel Network
00001	000.99.4260.4000	200	\$ 22.35	legislative lunch, w. Palm Beach
00001	000.99.4260.4000	200	\$ 14.67	legislative lunch, Cape Coral
00001	605.99.1861.0000	175	\$ 5.40	legislative meeting regarding rate filing telephone charges
00001	605.99.1861.0000	195	\$ 47.52	Gov. Relations, rate filing meetings w/ legislators, Naples, motel room
TOTAL			\$ 468.94	Accounts Payable

RECEIVED

JUL 10 1995

Inadvertent personal charges in the amount of \$ 0 are included on this statement. My pers. check # N/A payable to Southern States Utilities for that amount is attached.

Employee Signature: Tracy Smith Date: July 10, 1995

(Approval of next level of supervision required)
Approval: B. P. [Signature] Date: 7/10/95

Return original to Accounts Payable. Retain pink copy for files.

FOR ACCOUNTING USE ONLY: _____

SIGNATURE _____ SIGNATURE _____

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Vendor #: 3561 Vendor Name: M/C

Inv Date: 4-12-95 Inv #: 534504161224295 Inv \$: 1575¹⁵

Due Date: 4-26-95 Discount: _____ Terms: _____

Month/Yr: 4-95 Purchase Order #: _____

Description: B. Armstrong

Units: _____ Job Code: _____

Account Number Plt. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
00001.591.99.1861.0000.200 ✓	95PA100	3233 -
00001.591.99.1861.0000.195	92DACA	559.26 ✓
00001.000.99.4260.4000.195 000		678.29 680.28 680.2
↓		81.00 ✓
90001.591.99.6758.0000.190		21.00 ✓

1082

Voucher Prepared by: [Signature]

ch =
1418545

SOUTHERN STATES UTILITIES, INC.
CORPORATE CHARGE CARD EXPENSES DETAIL

Name Brian P. Armstrong

Pg. 1 of 2

2. RETURN COMPLETED AND APPROVED FORM WITH SUPPORTING DOCUMENTS TO ACCOUNTS PAYABLE WITHIN SIX DAYS OF RECEIPT OF BILL.

Please furnish the account distribution. Also, note the business purpose and names of those attending.

Table with columns: Plant Number, General Ledger Account Number, Work Order Number, Amount, Business Purpose. Includes entries for Lunch, Air Fare, Car Rental, Food, and Hotel expenses.

RECEIVED
APR 20 1995
Accounts Payable

Inadvertent personal charges in the amount of \$ are included on this statement. My personal check # payable to Southern States Utilities for that amount is attached.

Employee Signature: [Signature] Date: 4/19/95

(Approval of next level of supervision required)
Approval: [Signature] Date: 4/20/95

Return original to Accounts Payable. Retain pink copy for files.

FOR ACCOUNTING USE ONLY: [Blank lines for accounting use]

Accounts Payable Voucher

Approved by: _____ Manual Check #: _____ Date: _____

Vendor #: 3561 Vendor Name: M/C
Inv Date: 7-3-95 Inv #: 5349504161421347 Inv \$: 218.80
Due Date: 7-19-95 Discount: _____ Terms: _____
Month/Yr: 7-95 Purchase Order #: _____
Description: K. Shopton
Units: _____ Job Code: _____

Account Number Prt. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>40001.620.99.6758.0000.235</u>		<u>19.81</u>
<u>00001.620.99.1861.0000.200</u>	<u>45RA100</u>	<u>198.99</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by: [Signature]

_____ \$ _____ RECEIVED
 _____ \$ _____ JUL 12 1995
 _____ \$ _____ Accounts Payable
 _____ \$ _____
 _____ \$ _____
 TOTAL \$ 218.80

Inadvertent personal charges in the amount of \$ — 0 — are included on this statement. My personal check # _____ payable to Southern States Utilities for that amount is attached.

Employee Signature: [Signature] Date: 7/11/95

(Approval of next level of supervision required)

Approval: [Signature] Date: 7/6/95

Return original to Accounts Payable. Retain pink copy for files.

FOR ACCOUNTING USE ONLY: _____

Vendor Name: M/C

Inv #: 5349504661421347 Inv \$: 688.29

Discount: _____ Terms: 677.29

Purchase Order #: _____

Month: 9.95

Description: K. Shopper

Units: _____

Job Code: _____

Account Number
Pfr. Res Cir. UC. Acct. Sub Acct. CEC

Project Number

Dollar Amount

0000162099.1861.DDDD.200

95RA 100

688.29
677.29

Voucher Prepared by: [Signature]

08-12	79431785225086931564139	5812	89.44
08-13	7943178522608693579678	5812	58.95
08-14	88415755227078973931054	5812	33.13
08-18	78431775232008369072397	5965	61.99
08-19	78431775232008365175168	5965	72.76
08-19	79431785232086932646829	5812	75.70
08-17	78431775230008364866266	5965	94.86
08-17	78431775230008364866118	5965	110.53
08-22	7534950523400009001221		176.32PY
08-20	79431785233086933601848	5812	90.93

CALL CREDIT CARD INFOLINE WITH YOUR TOUCH TONE PHONE AT 1-800-432-4932 FOR ACCOUNT INFORMATION 24 HOURS A DAY, SEVEN DAYS A WEEK.

TO AVOID ADDITIONAL FINANCE CHARGE ON PURCHASES PAY ENTIRE NEW BALANCE BY PAYMENT DUE DATE. THERE IS NO GRACE PERIOD FOR CASH ADVANCES.

RECEIVED

SEP 0 8 1995

Accounts Payable

REDACTED

FINANCE CHARGE		PREVIOUS BALANCE		176.32
FIRST \$2,000 1.5000% 18.00%		PURCHASES		688.29
OVER \$2,000 1.3750% 16.50%		CASH ADVANCES		.00
AVAILABLE CREDIT 2,500		CREDITS		.00
ANNUAL PERCENTAGE RATE 1.811		PAYMENTS		176.32
MINIMUM PAYMENT DUE		LATE CHARGE		.00
PAYMENT DUE DATE SEP 29, 1995		FINANCE CHARGE		.00
		NEW BALANCE		688.29

SEND INQUIRIES TO:
 CARD CENTER
 P.O. BOX 2321
 ORLANDO, FL 32802-2321

SEE REVERSE SIDE FOR IMPORTANT INFORMATION AND BILLING RIGHTS SUMMARY

TO ASSURE PROPER CREDIT PLEASE RETURN UPPER PORTION WITH REMITTANCE PAYABLE TO VISA/MASTERCARD

3

Accounts Payable Voucher

Approved by: _____ Manual Check #: _____ Date: _____

Type: _____

Vendor #: 1533

Vendor Name: PR Newswire

Inv Date: 6/28/95

Inv #: 10139235 Inv S: 49350

Due Date: 8/16/95

Discount: _____ Terms: _____

Month/Yr: 8/95

Purchase Order #: L134463

Description: Rate Request Filled

Units: _____

Job Code: _____

Account Number PIL Res Ctr. UC. Acct Sub Acct CEC	Project Number	Dollar Amount
<u>00001.605.99.1861.0000.166</u>	<u>95RA100</u>	<u>49350</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by: [Signature]



PR NEWSWIRE

G.P.O. BOX 5897 • NEW YORK, NY 10087-5897
for billing inquiries call 800-801-2147

To ensure proper credit, please
return this stub with your remittance.

JOANNE HARRIS
SOUTHERN STATES UTILITIES
1000 COLOR PLACE
APOPKA, FL 32703

32703

P.O. NO.

PAGE 1491 OF 2226

INVOICE

Please refer to conditions of service
listed on reverse side.

INVOICE NUMBER: 10139235

DATE: 6/28/95

ACCOUNT NUMBER: 809660

AMOUNT DUE: \$493.50

TERMS - DUE IN FULL UPON RECEIPT

PLEASE REMIT TO:

PR NEWSWIRE, INC.
G.P.O. BOX 5897
NEW YORK, NY 10087-5897

ACCOUNT NAME	ACCOUNT NO.	LOG NO.	DATE	INVOICE
	809660	M1343677	6/28/95	10139235
SERVICE DESCRIPTION				PRICE

Number of Pages = 7
Number of Calls = 47
List Used = FLSSU
46 calls @ \$1.50/page = \$483.00
List Used = RETRY343677
1 calls @ \$1.50/page = \$ 10.50
Facsimile Services

\$493.50

RECEIVED

AUG 08 1995

Accounts Payable

PLEASE PAY THIS AMOUNT ►

\$493.50



MEDIA RELEASE

Date: June 28, 1995

Contact: Tracy Smith 407/380-0058, ext. 137

FOR IMMEDIATE USE

Rate Request Filed

Apopka, Fl. - Southern States Utilities (SSU) today filed a request with the Florida Public Service Commission (FPSC) for a general increase in water and wastewater rates and service availability charges. The request, the first such petition filed by SSU since 1992, will be implemented in two steps and will result in a 39% or \$18.1 million increase in annual revenues effective mid-1996.

The filing involves 101 communities served by SSU and under the jurisdiction of the FPSC. Communities in Hillsborough, Polk, and Hernando Counties are not included in the filing. SSU is Florida's largest privately owned water and wastewater utility, with more than 140,000 service connections in 25 counties.

The rate process, including a thorough investigation and public hearings held by the FPSC, will take approximately one year to complete. Customer service hearings will be held at various locations throughout the state to take public comment. Hearing dates and locations will be advertised as they are scheduled by the FPSC.

For the majority of the customers, the request will result in a two phase increase beginning in September with an interim increase for water of \$4.81 per month on average consumption per customer of 8,500 gallons. The interim increase, if approved, would result in a monthly water bill of \$20.40. A second increase of \$7.13 is requested to be applied by mid-1996, raising the typical residential water bill to \$27.53 per month.

Wastewater rates are also expected to increase in two phases with an interim increase of \$9.66 a month by September, raising the maximum monthly bill to \$44.29. By mid-1996 a second increase of \$1.74 will be applied, if approved by the Commission, resulting in a total maximum bill of \$46.03 per month.

Water customers with advanced water treatment requirements and those not currently under the company's uniform rate structure are also expected to see increases in their rates. Water customers in the Collier County community of Marco Island and those in Burnt Store located in Charlotte and Lee Counties for example, require the use of reverse osmosis for water

- more -

Southern States Utilities, Inc. 1000 Color Place, Apopka, Fl. 32703

SSU Rate Request Filed

Page 2

treatment due to poor raw water quality in these coastal areas. A separate rate for these customers is being requested to reflect the additional costs related to the specialized treatment.

Increased revenues are required at this time so that SSU is able to recover costs associated with more than \$95 million in plant improvements and expansions the company has committed to since its last general rate increase. Most of these projects allow the company to meet governmentally mandated safety, environmental protection and water quality standards. Despite SSU's efforts to control costs through streamlining and centralizing services, expenses such as materials and supplies have continued to climb.

SSU has structured the request to encourage water conservation on a statewide basis, meeting the desire of both the FPSC and various Water Management Districts. At the same time, SSU has proposed a Weather Normalization Clause that is designed to "levelize" bills during abnormal weather periods, such as extended rains or drought.

SSU also has requested adjustments to Service Availability Charges billed to new customers requesting service. Those charges have not been adjusted for several years.

The FPSC will thoroughly review SSU's filing to determine if it complies with FPSC requirements. The filing is contained in an 11 volume set of 62 books, with more than 25,000 total pages of testimony, financial and operation data related to the request. Within 30 days of the Commission's acceptance, SSU will place copies of the filing in all of the company's Customer Service offices and 18 libraries in counties where SSU provides service.

###

Attachments: Rate Comparisons
Sample Customer Letter
Communities served/plant locations



1995 General Rate Case Information

Water For Florida's Future

Southern States Utilities, Inc., 1000 Color Place, Apopka, FL 32703

June 28, 1995

Dear Customer:

As Florida's largest privately owned water and wastewater utility, Southern States Utilities (SSU) has remained a leader in environmental stewardship while continuing to meet the ever-increasing demand for service. This performance is achieved through advances in treatment, testing, monitoring, and disposal technologies and methods. As a customer, you are the direct beneficiary of our commitment to the environment and excellence in service, yet the cost of providing these services continues to grow. That's what this letter is all about.

Since our last general rate increase, SSU has committed to more than \$95 million in plant improvements and expansions. The majority of these projects allow us to achieve governmentally mandated safety, environmental protection and water quality standards. We have reduced administrative and general expenses within our control by managing costs, streamlining operations, and centralizing services. Unfortunately, during the last several years the company's costs of materials, supplies, taxes, and other expenses beyond our control have risen dramatically. SSU must recover these costs if we are to continue to provide quality service.

Accordingly, the company has filed a request with the Florida Public Service Commission for a general rate increase for water and wastewater services. An interim rate increase could be authorized in September, with final rates effective during 1996. Residential rates are as follows:

WATER (Conventional Treatment)
(8,500 gallons per month)

PRESENT RATE	PROPOSED INTERIM INCREASE	INTERIM BILL	PROPOSED FINAL INCREASE	FINAL BILL
\$15.59	\$4.81	\$20.40	\$7.13	\$27.53

WASTEWATER
(6,000 gallon cap)

PRESENT RATE	PROPOSED INTERIM INCREASE	INTERIM BILL	PROPOSED FINAL INCREASE	FINAL BILL
\$34.63	\$9.66	\$44.29	\$1.74	\$46.03

Customers in certain communities not on uniform rates or requiring advanced reverse osmosis water treatment are expected to see similar increases in their bills beginning in September.

Over the next several months you will receive more information about the rate request. You will also have an opportunity to attend meetings and hearings in your area to voice your opinion. In the meantime, if you have questions we encourage you to call our toll-free number, 1-800-432-4501. If you are a member of a homeowners, civic or social organization, we will gladly arrange for an SSU representative to address your group. We appreciate your business and look forward to an opportunity to further discuss our rate proposal.

Sincerely,

Karla Olson Teasley
Vice President, Customer Services

1995 Rate Case Preparation
 Plant Information by Rate Classification

Plant Name	County	Plant Type		
		Water	Wastewater	Total
<i>FPSC Uniform Plants</i>				
1. Amofa Island	Hesselt	1	1	2
2. Apache Shores	Citrus	1	1	2
3. Apple Valley	Garricde	1	1	2
4. Bay Lake Estates	Ocoola	1	1	2
5. Beacon Hills	Duval	1	1	2
6. Beecher's Point	Pulnam	1	1	2
7. Burnt Store	Charlotte/Lee	1	1	2
8. Carlton Village	Lake	1	1	2
9. Chuluota	Bunholo	1	1	2
10. Citrus Peak	Marion	1	1	2
11. Citrus Springs	Citrus	1	1	2
12. Crystal River Highlands	Citrus	1	1	2
13. Daalwyler Shores	Orange	1	1	2
14. DeLone	Volusia	1	1	2
15. Del Rey Manor	Seminole	1	1	2
16. Druid Hills	Seminole	1	1	2
17. East Lake Harris Estates	Lake	1	1	2
18. Fern Park	Seminole	1	1	2
19. Fern Terrace	Lake	1	1	2
20. Fisherman's Haven	Marin	1	1	2
21. Florida Central Commerce Park	Seminole	1	1	2
22. Fountains	Ocoola	1	1	2
23. Fox Run	Marlin	1	1	2
24. Friendly Center	Lake	1	1	2
25. Golden Terrace	Citrus	1	1	2
26. Gosper Island Estates	Citrus	1	1	2
27. Grand Terrace	Lake	1	1	2
28. Harmony Homes	Seminole	1	1	2
29. Heron's Cove	Fulham	1	1	2
30. Hobby Hills	Lake	1	1	2
31. Holiday Haven	Lake	1	1	2
32. Holiday Heights	Orange	1	1	2
33. Imperial Mobile Terrace	Lake	1	1	2
34. Intercession City	Ocoola	1	1	2
35. In/taahon Lakes/Park Manor	Pulnam	1	1	2
36. Jungle Dan	Volusia	1	1	2

Plant Name	County	Plant Type		
		Water	Wastewater	Total
<i>FPSC Uniform Plants - cont.</i>				
37. Keystone Heights	Clay	1	-	1
38. Kingswood	Broward	1	-	1
39. Lake Ajay Estates	Osceola	1	-	1
40. Lake Bradley	Seminole	1	-	1
41. Lake Conway Park	Orange	1	-	1
42. Lake Hivoli Estates	Seminole	1	-	1
43. Lakewood Villas	Clay	1	-	1
44. Laland Heights	Marion	1	1	2
45. Leisure Lakes	Highlands	1	1	2
45. Maize Shores	Collier	1	1	2
47. Marion Oaks	Marion	1	1	2
48. Meredith Manor	Seminole	1	1	2
49. Morningglow	Lake	1	1	2
50. Oak Forest	Citrus	1	-	1
51. Oakwood	Brevard	1	-	1
52. Palmdale Country Club	Levy	1	-	1
53. Palm Park	Pulnam	1	1	2
54. Palm Terrace	Pasco	1	1	2
55. Palms Nobles Home Park	Lake	1	-	1
56. Paddock Island	Lake	1	-	1
57. Pine Ridge	Citrus	1	-	1
58. Pine Ridge Estates	Osceola	1	-	1
59. Pinet Woods	Lake	1	-	1
60. Point O' Woods	Citrus	1	1	2
61. Pomona Park	Pulnam	1	-	1
62. Postmaster Village	Clay	1	-	1
63. Quail Ridge	Lake	1	-	1
64. River Grove	Pulnam	1	-	1
65. River Park	Pulnam	1	-	1
66. Rosemont/Rolling Green	Citrus	1	-	1
67. Salt Springs	Marion	1	1	2
68. Semler Villas	Marion	1	-	1
69. Silver Lake Estates/Western Shores	Lake	1	-	1
70. Silver Lake Oaks	Pulnam	1	1	2
71. Skycrest	Lake	1	-	1
72. South Forty	Marion	-	1	1
73. St. Johns Highlands	Pulnam	1	-	1
74. Stone Mountain	Lake	1	-	1
75. Sugar Mill	Volusia	1	1	2
76. Sugarhill Woods	Citrus	1	1	2
77. Sunny Hills	Washington	1	1	2

Plant Name	County	Plant Type		
		Water	Wastewater	Total
<i>FPSC Uniform Plants -- cont.</i>				
76. SuraHna Parkway	Lake	1	1	2
78. Tropical Park	Osceola	1	-	1
80. University Shores	Orange	1	1	2
81. Varistlan Village	Lake	1	1	2
82. Wainaker/Sarasota Harbour	Palmam	1	-	1
83. Westmoor	Orange	1	-	1
84. Windesong	Osceola	1	-	1
85. Woodmore	Deval	1	1	2
86. Woolens	Palam	1	-	1
87. Zephyr Shores	Pasoc	1	1	2
Total FPSC Uniform Plants:		85	86	121
<i>FPSC Non-Uniform Plants</i>				
1. Deep Creek	Charlotte	1	1	2
2. Enterprise	Volusia	1	-	1
3. Geneva Lake Estates	Bradford	1	-	1
4. Kroylone Club Estates	Bradford	1	-	1
5. Lakemede	Citrus	1	-	1
6. Leigh	Lee	1	1	2
7. Mango Island	Collor	1	1	2
8. Palm Valley	St. Johns	1	-	1
9. Remington Forest	St. Johns	1	-	1
10. Spring Gardens	Citrus	1	1	2
11. Tropical Isles	St. Lucie	-	1	1
12. Valenola Terrace	Lake	1	1	2
Total FPSC Non-Uniform Plants:		11	7	18
<i>FPSC-Pending Plant</i>				
1. Buenaventura Lakes	Osceola	1	1	2
Total FPSC-Pending Plants:		1	1	2
Grand Total of all Plants:		97	44	141

LOCAL PURCHASE ORDER SOUTHERN STATES UTILITIES
 1000 COLOR PLACE
 APOPKA, FLORIDA 32703
 (407) 880-0058

L 134463

DATE: 08/13/95 VENDOR: PR Newswire VENDOR INVOICE #: 16139235
 PLANT #: 90001 ADDRESS: G.P.O. Box 5897
 DEPT.: Commun CITY: New York
 STATE: NY ZIP: _____

QTY.	U/M	DESCRIPTION	UNIT PRICE	AMOUNT
1		7 pages faxed to 47 newspapers "Rate Request Filed"		493.52
		001.0000 1.605.99.1861.0000.166		

RECEIVED
 AUG 18 1995

Account: 5	TAX	
NOT VALID FOR PURCHASES OVER \$500.00	TOTAL	493.52

AUTHORIZED BY
 SUPERVISOR SIGNATURE Marilyn Dossay
Press Release & Rate Request filed

ATTACH RECEIPTS FOR ALL PURCHASES
 ACCOUNTS PAYABLE

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Vendor #: 1075 Vendor Name: AWWA

Inv Date: 4-6-95 Inv #: 398141-1 Inv \$: 65.50

Due Date: 4-26-95 Discount: _____ Terms: _____

Month/Yr: 4-95 Purchase Order #: L 130066

Description: Book - Marketing Analysis, - Design of Water Dist. Sys.

Units: _____ Job Code: _____

Account Number Plr. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>00001.595.99.1861.0000.90</u>	<u>95RA100</u>	<u>65.50</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by [Signature]



American Water Works Association | 6666 West Quincy Avenue | Denver, Colo. 80235 | 303/794-7711
 EIN.# 13-5660277

TO: 40758
 RAFAEL A TERRERO
 2711 AMROSIA COURT
 APOPKA, FL 32703

SHIP TO: (IF OTHER THAN SOLD TO) 280565
 KATHLEEN HEATH
 SOUTHERN STATES UTILITIES
 1000 COLOR PLACE
 APOPKA, FL 32703

YOUR ORDER NO. KATHLEEN HEATH

INVOICE DATE. 04/06/95

DATE 04/06/95	TERMS - DUE UPON RECEIPT - 1½% PER MONTH FINANCE CHARGE ON ALL AMOUNTS OVER 30 DAYS	PLEASE REFER TO THIS NUMBER	▶ 398641-1
ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
20296 MODELING ANALYSIS & DESIGN	1	40.500	40.50
60009 EXPEDITING CHARGE	1	10.000	10.00
SHIPMENT CHARGES AND DISCOUNTS FREIGHT			15.00
RETURNS MUST INCLUDE PACKING SLIP			
GST # - R131836744			
THANK YOU FOR YOUR ORDER, ROGER H.			
Received APR 17 1995 Environmental Services		RECEIVED APR 24 1995 Accounts Payable	
			TOTAL DUE 65.50
DATE SHIPPED 04/06/95	CARRIER OVERNIGHT	MAKE CHECK PAYABLE TO AWW IN US FUNDS	

CUSTOMER

Accounts Payable Voucher

Approved by: [Signature] Manual Check #: _____ Date: _____

Vendor #: 3830 Vendor Name: CKC Russ

Inv Date: 5-15-95 Inv #: 95-008083 Inv \$: 72.17

Due Date: 6-21-95 Discount: _____ Terms: _____

Month/Yr: 6-95 Purchase Order #: L130073

Description: Effective Expert witnessing

Units: _____ Job Code: _____

Account Number
 Pit. Res Ctr. UC. Acct. Sub Acct. CEC
00001.575.99.1161.0000.190

Project Number
95RA100

Dollar Amount
72.17

Voucher Prepared by: [Signature]

REMIT TO:
CRC PRESS, INC.
 CRC Press, Inc.
 P.O. Box 75536
 Charlotte, NC 28275-5536
 FED. ID. # 34-0141330

CRC PRESS, INC.
 LEWIS PUBLISHERS
 2000 Corporate Blvd. N.W.
 Boca Raton, FL 33431
 BOOK RETURNS TO:
 CRC Press, Inc.
 Hwy. 50 & Hwy. CC
 Linn, MO 65051
 GST. ID. # R123924433

INVOICE #: 95-008083
 REFERENCE #: 0000-7076

REFER TO THESE NUMBERS FOR ALL CORRESPONDENCE

ORDERS ONLY	GENERAL PHONE NO.	FAX
PHONE: 1-800-272-7737	(407) 994-0555	(407) 998-9114
FAX: 1-800-374-3401		

BILL TO: J73321
 RAFAEL A TERRERO PE
 SOUTHERN STATES UTILITY
 1000 COLOR PL
 APOPKA FL 32703-7753

SHIP TO: J73321 PAGE 1 OF 1
 RAFAEL A TERRERO PE
 SOUTHERN STATES UTILITY
 1000 COLOR PL
 APOPKA FL 32703-7753

INVOICE DATE	CUSTOMER P.O. REFERENCE	SHIPPED VIA	TOTAL AMOUNT
05/15/95	Trial Offer	UPS GROUND	73.17

RETURN TO PORTION WITH YOUR REMITTANCE PAYMENT TERMS: 30 DAYS

QUANTITY		CATALOG NUMBER I.S.B.N.	DESCRIPTION AUTHOR	LIST PRICE	DSCT	EXTENDED AMOUNT
ORDERED	SHIPPED					
1	1	L1002 1566700027	EFFECTIVE EXPERT WITNESSING, 2ND EDITION MATSON	59.95		59.95
			SHIPPING AND HANDLING			7.50
			YOUR STATE TAX			4.72

INVOICE # 95-008083
 REFERENCE # 0000-7076

REFER TO THESE NUMBERS FOR ALL CORRESPONDENCE

PAYMENT MUST BE PAYABLE IN U.S. FUNDS AND DRAWN ON A U.S. BANK.
 ALL CLAIMS OF LOSS OR DAMAGE MUST BE FILED WITHIN 30 DAYS OF SALE. SEE REVERSE SIDE FOR CONDITIONS OF SALE.

TOTAL AMOUNT 73.17

Vendor #: 4195

Vendor Name: Cesl Engineering

Inv Date: 6-1-95

Inv #: _____

Due Date: 6-14-95

Discount: _____

Inv \$: 100

Month/Yr: 6-95

Purchase Order #: C.130071

Terms: _____

Description: Design Criteria Guidelines

Units: _____

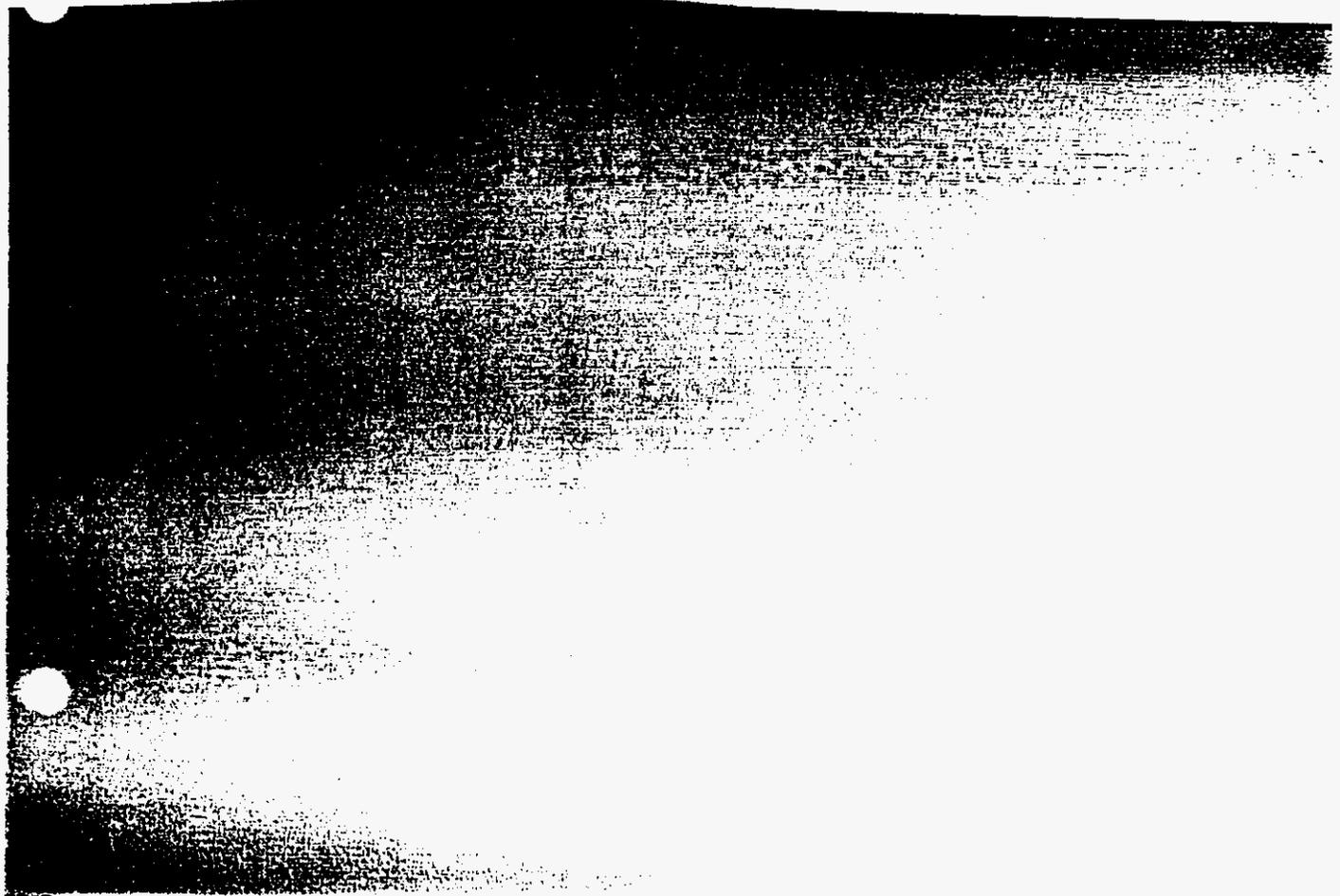
Job Code: _____

Account Number
Plt. Res Cir. UC. Acct. Sub Acct. CEC
00001.595.99.1861.0000.90

Project Number
95RA100

Dollar Amount
100⁰⁰

Voucher Prepared by: [Signature]





CWC ENGINEERING SOFTWARE

714-496-4938
FAX-714-240-6293

POST OFFICE BOX 726
SAN CLEMENTE, CA 92674

June 1, 1995

Mr. Ralph Terrero
Southern States Utilities
1000 Color Place
Apopka, Florida 32703

INVOICE

W/W COSTS & Design Criteria Guidelines Computer Program Serial No. 1009694	\$ 100.00
Sales Tax	0.00
Postage & Shipping	<u>0.00</u>
TOTAL AMOUNT DUE	<u>\$ 100.00</u>

Received
JUN 5 1995
Environmental Services

Accounts Payable Voucher

Approved by: _____ Manual Check #: _____ Date: _____

Vendor #: 1289 Vendor Name: AWWA

Inv Date: 10.23.95 Inv #: 424485-1 Inv \$: 65.25

Due Date: 11.15.95 Discount: _____ Terms: _____

Month/Yr: 11.95 Purchase Order #: L136232

Description: Handbooks

Units: _____ Job Code: _____

Account Number Plr. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>00001.591.99.1861.0000.90</u>	<u>95RA 100</u>	<u>65.25</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by: [Signature]



American Water Works Association | 6666 West Quincy Avenue | Denver, Colo. 80235 | 303/794-7711
E.I.N. # 13-5660277

TO: 83436
CHARLES L SWEAT
1000 COLOR PLACE
APOPKA, FL 32703

SHIP TO: (IF OTHER THAN SOLD TO) 83436
CHARLES L SWEAT
1000 COLOR PLACE
APOPKA, FL 32703

YOUR ORDER NO. **ARLENE GETTELMAN**

INVOICE DATE. **10/23/95**

DATE	TERMS - DUE UPON RECEIPT - 1½% PER MONTH FINANCE CHARGE ON ALL AMOUNTS OVER 30 DAYS	PLEASE REFER TO THIS NUMBER
10/19/95		424485-1
ITEM DESCRIPTION	QUANTITY	UNIT PRICE
20292 EVALUATING URBAN WTR CONSERV	1	36.000
20238 WATER CONSERVATION HANDBOOK	1	24.000
SHIPMENT CHARGES AND DISCOUNTS		5.25
RETURNS MUST INCLUDE ORIGINAL SLIP		
GST # - R131836744		
THANK YOU FOR YOUR ORDER, JUDY E.		
		TOTAL DUE
		65.25

DATE SHIPPED **10/20/95** CARRIER

MAKE CHECK PAYABLE TO AWWA
IN US FUNDS

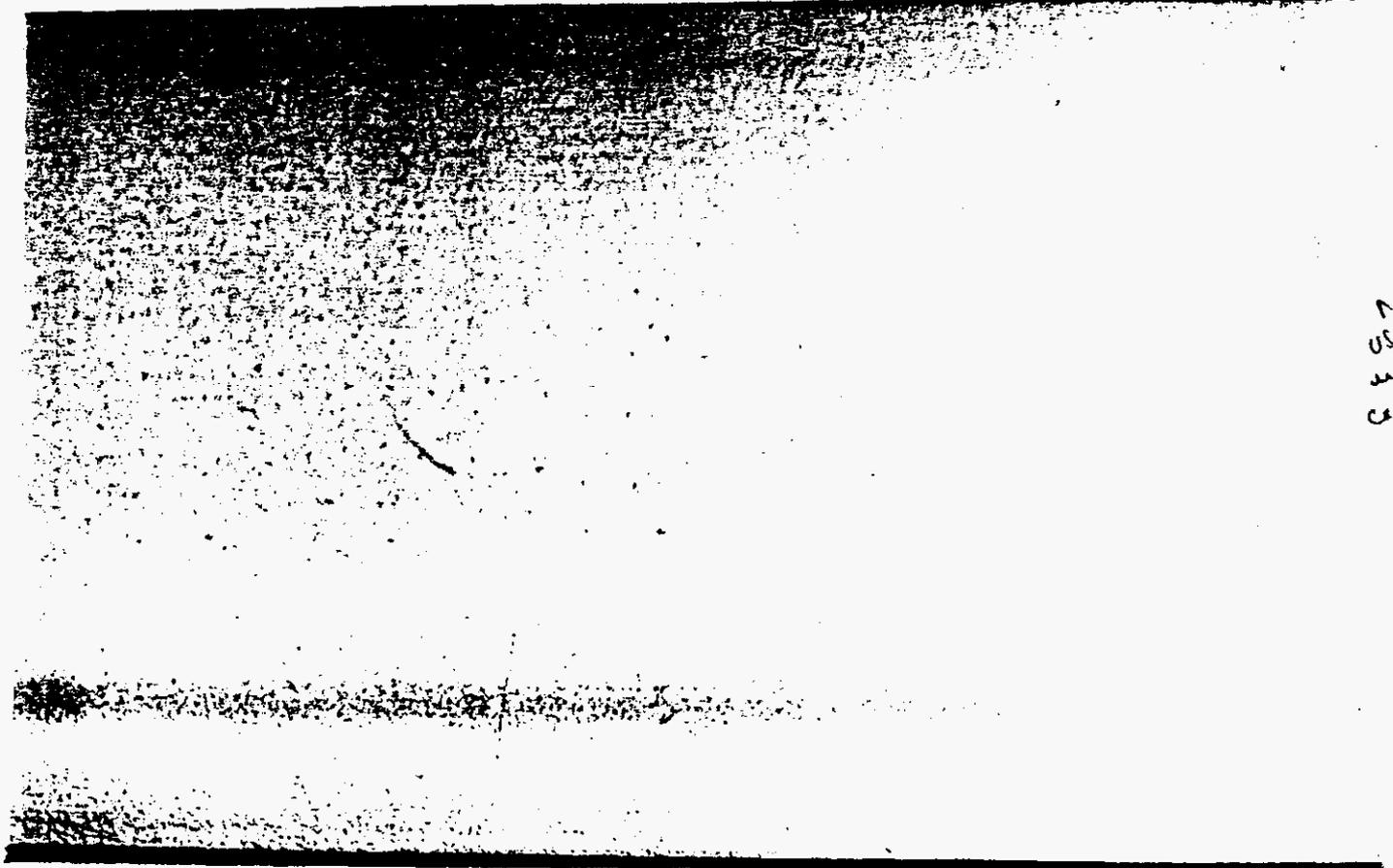
RETURN WITH REMITTANCE

Accounts Payable Voucher

Manual Check #: _____ Date: _____
Vendor #: 35261 Vendor Name: M/C
Inv Date: 12-5-94 Inv #: 53195041661421347 Inv \$: 548⁰⁰
Due Date: 12-14-94 Discount: _____ Terms: _____
Month/Yr: 12-94 Purchase Order #: _____
Description: K. Snodden
Units: _____ Job Code: _____

Account Number Pl. Res. Ctr. UC. Acct. Sub. Acct. CEC	Project Number	Dollar Amount
<u>00001.620.99.1861.0000.205</u> <u>750</u>	<u>95RA100</u>	<u>1548⁰⁰</u>

Voucher Prepared by: [Signature]



24057

44

14

Manual Check #:

Vendor #: 4232
Date: 6-19-95
Due Date: 6-20-95
Month/Yr: 6/95

Vendor Name: THOMAS E. OAKS
Inv #: DEPOSIT Inv \$: 200.00
Discount: _____ Terms: _____
Purchase Order #: _____

Description: VIDEO SERVICES - RATE CASE TRAINING PROGRAM
Units: _____ Job Code: _____

Account Number
Plt.ResCtr.UC.Acct.SubAcct.CEC

Project Number

Dollar Amount

00001.605.99.1861.0000.250

95RPA100

✓ 200.00

Voucher Prepared by: KS

MEMORANDUM

Date: June 19, 1995
From: Terry Ingram
To: Accounts Payable
Subj: Request for Manual Check

Copy To: Karla Olson Teasley

Joanne Harris has asked that I arrange for a manual check to be prepared in the amount of \$200.00. This is a deposit for a vendor who is providing video services for the rate case training program currently being conducted. The vendor is:

Mr. Thomas E. Oakes
1443 Sophie Blvd.
Orlando, FL 32828
SS# 265-11-5492

The check needs to be ready by noon on Tuesday, June 20, for him to pick up. Please charge the \$200 to account 0001.605.99.1861.000.250, Defferred Rate Case Costs -- Miscellaneous Charges.

Approved
Tracy L. Smith

Accounts Payable Voucher

Approved by: ** Reimbursement approval for 9/1/95* Manual Check #: _____ Date: _____

Vendor #: 3765 Vendor Name: Dea Roads - P.H. Cash
Inv Date: 8.3.95 Inv #: _____ Inv \$: 336.75
Due Date: 8.9.95 Discount: _____ Terms: _____
Month/Yr: 8-95 Purchase Order #: _____
Description: P.H. Cash

Units: _____ Job Code: _____

Account Number Plt. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>90001.595.99.6208.0000.140</u>	_____	<u>88.00</u>
<u>90001.591.99.6208.0000.135</u>	_____	<u>240</u>
<u>2202.595.01.1050.0000.271</u>	<u>* 4515703</u>	<u>35.50</u>
<u>00001.620.99.1861.1000.250*</u>	<u>45RA100</u>	<u>50.00</u>
<u>90001.565.99.6508.0000.140</u>	_____	<u>15.10</u>

pg 1 of 2

Voucher Prepared by: _____

glc data
Excluded for Auditors ←
(for state case)

MV

TAKE ONE STUDIO

523 DOUGLAS AVE.
ALTAMONTE SPRINGS, FL 32714
ph. (407) 788-7032 fax (407) 788-6503

7/17/95

Editing for Kristi Jung / SSU Services - total of \$50.00

Paid in cash.


John Drackett
Studio Manager

Acct #

001.00001.620.99.1861.0000-250

95RA100

Jun 29,95 11:26 No.001 P.02

BILLING

Thomas E. Oakes
1443 Sophie Blvd.
Orlando, Fl. 32828
Social 265-11-5492

June 29, 1995

Ms. Joanne Harris
Southern States Utilities
1000 Color Place
Apopka, Fl. 32703

Subject: Invoice.

Shooting, editing, and six copies of "rate case" video.	\$500.00
Less deposit of 6-20-95.	\$200.00
Balance due.	\$300.00

RECEIVED
JUL 11 1995
Accounts Payable

Software and Consulting

April 30, 1995

Forrest Ludsen
 Southern States Utilities
 1000 Color Place
 Apopka, FL 32703

Invoice No. 95-19

Subject: Invoice for Purchase Order

Dear Forrest:

This invoice encompasses consulting services I performed through April 30, 1995 for the Southern States Utilities with respect to the evaluation of alternative water rate structures. My total expenses equal \$22,140.42 as itemized below.

DESCRIPTION	Hours Budgeted	Hours Spent to Date	Hours Spent this Billing Period	AMOUNT @ \$95/hr.
Task 1 Weather Normalization	120	77	77	\$7,315.00
Task 2. Rate Alternatives	170	123	123	\$11,685.00
Task 3. Water Sales Adjustment	100	24	24	\$2,280.00
Task 4. Expert Witness	100	0	0	\$0.00
Travel Expenses (receipts attached)				\$860.42
Total		224	224	\$22,140.42

The limiting fee of the purchase order is \$50,000. The amount previously invoiced is \$0. The balance outstanding is \$22,140.42.

Have check made payable to John Whitcomb. My social security number is 562-70-7930.

Best Regards,



John B. Whitcomb, Ph.D.
 Enclosures (Receipts)

RECEIVED

MAY 12 1995

Accounts Payable

for
 w+ normalizat.
 not used



WATERTECH Software and Consulting

July 31, 1995

Forrest Ludsen
 Southern States Utilities
 1000 Color Place
 Apopka, FL 32703

Invoice No. 95-22

Subject: **Invoice for Purchase Order** _____

Dear Forrest:

This invoice encompasses consulting services I performed during July 1995 for Southern States Utilities. The work included generation of an updated report titled Financial Risk and Water Conserving Rate Structures July 1995, WATERATE calculations related to including formerly non-FPSC systems into the rate case, and development of responses to the Interrogatories and Documents requests made by FPSC. My total expenses equal \$2,470.00 as itemized below.

DESCRIPTION	Hours Budgeted	Hours Spent to Date	Hours Spent this Billing Period	Amount this Billing Period @ \$95/hr.
Task 1 Weather Normalization	120	98	0	\$0.00
Task 2. Rate Alternatives	170	179	0	\$0.00
Task 3. Water Sales Adjustment	100	112	0	\$0.00
Task 4. Expert Witness	100	44	26	\$2,470.00
Travel Expenses (receipts attached)				\$0.00
Total	490	433	26	\$2,470.00

The limiting fee of the purchase order is \$50,000. The total amount invoiced to date is \$42,971.42. The balance outstanding is \$2,470.00.

Have check made payable to John Whitcomb.

Best Regards,

John B. Whitcomb, Ph.D.

RECEIVED

AUG 15 1995

Accounts Payable

001.0001.615.99.1861.150 95RA100

Accounts Payable Voucher

Approved by: JMC

Manual Check #: _____ Date: _____

Vendor #: 4266

Vendor Name: Dr Roger A Macin

Inv Date: 6-20-95

Inv #: First Instalment Inv \$: 11,542.00

Due Date: 6-28-95

Discount: _____ Terms: _____

Month/Yr: 6-95

Purchase Order #: —

Description: Prob. fees & expenses

Units: _____ Job Code: _____

Account Number Plr. Res Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>00001.505.99.1861.0000.150</u>	<u>95RA100</u>	<u>11542.00</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by: [Signature]

06/20/95

INVOICE

S. Verima - 6/20/95
PAYMENT APPROVED.

FROM: DR. ROGER A. MORIN
1515 OLD RIVERSIDE RD
ROSWELL, GA. 30076
ID 252-35-3103

*CHARGE TO 75 CONSOLIDATED
RATE CASE EXPENSE.*

TO: SOUTHERN STATES UTILITIES
1000 COLOR PLACE
APOPKA, FLA 32703
ATT.: Scott Vierima

RECEIVED

JUN 26 1995

Accounts Payable

RE: 1995 RATE OF RETURN - CAPITAL STRUCTURE TESTIMONY

PROFESSIONAL FEES

Preparation of exhibits, testimony
(first of two instalments) **\$10,000**

EXPENSES

Meeting, Orlando, 5/16/1995
Air fare Atlanta - Orlando (2) **\$1,326.00**
Airport parking **\$6.00**
Travel insurance **\$20.00**

Computer Data Bases
PC Plus Compustat **\$105.00**
Value Line Screen III **\$39.00**
C.A. Turner Reports **\$46.00**

TOTAL EXPENSES \$1,542.00

TOTAL AMOUNT DUE

\$11,542.00

Accounts Payable Voucher

y: VBC

Manual Check #: _____ Date: _____

Vendor #: 4307

Vendor Name: HUGH A. GOWER

Inv Date: 7-5-95

Inv #: _____ Inv \$: 10,790.03

Due Date: 7-26-95

Discount: _____ Terms: _____

Month/Yr: 7/95

Purchase Order #: B95380

Description: PROF. SRVCS - FPSC

Units: _____ Job Code: _____

Account Number Pl. Res. Ctr. UC. Acct. Sub Acct. CEC	Project Number	Dollar Amount
<u>00001.615.99.1861.0000.150</u>	<u>95RA100</u>	<u>10,790.03</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Voucher Prepared by: [Signature]

HUGH A. GOWER
195 Edgemere Way S.
Naples, Florida 33999
813-263-2501

December 1, 1995

VOUCHER NO: _____
 PO NO.: B95380
 VENDOR NO: 4307
 INVOICE NO.: 950495-WS
 INV DATE: 12-1-95 DUE DATE: 12-13-95
 INVOICE AMOUNT: 6,965.02
 DESCRIPTION: PROF. SVCS. 7/1-11/30/95
 PROJECT NO: 95RA100
 C.L. NO: 00001.615.99.1861.0000.150
 APPROVED: [Signature]
 (AUTHORIZED SIGNATURE ONLY)

Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

Attention: Mr. Forrest Ludsen
Vice President -- Finance and Administration

For professional services rendered from July 1 through November 30, 1995 in connection with Florida Public Service Commission Docket No. 950495-WS, including meetings and conferences

	\$6,900.00
Travel and other out-of-pocket expenses	65.02

Total	<u>\$6,965.02</u>

00001.615.99.1861.0000.150 95RA100

[Signature]

HUGH A. GOWER
195 Edgemere Way S.
Naples, Florida 33999
813-263-2501

December 1, 1995

Mr. Forrest Ludsen
Vice President -- Finance and Administration
Southern States Utilities, Inc.
1000 Color Place
Apopka, FL 32703

Dear Mr. Ludsen:

Enclosed is a note of my charges in connection with Florida Public Service
Commission Docket No. 950495-WS.

Sincerely,

Hugh A. Gower
Hugh A. Gower

RECEIVED
DEC 08 1995
Accounts Payable

00001.615.99.1861.0000.150 95RA100

RUTLEDGE, ECENIA, UNDERWOOD, PURNELL & HOFFMAN

PAGE 8

PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS AT LAW
POST OFFICE BOX 551
TALLAHASSEE, FLORIDA 32302-0551
(904) 681-6788

SOUTHERN STATES UTILITIES, INC.
Bill number 001590-00013-020 KAH

- 10/26/95 KAH REVIEW STAFF NOTICE OF TAKING DEPOSITIONS; TELEPHONE CONFERENCES WITH MATT FEIL (2) AND BRIAN ARMSTRONG RE: POTENTIAL OBJECTIONS TO OPC'S TWELFTH AND THIRTEENTH SETS OF DISCOVERY REQUESTS AND MATTERS RELATED TO OPC'S REQUEST TO REVIEW CERTAIN DOCUMENTS ON SITE; DRAFT LETTER TO MATT FEIL RE: OPC'S THIRTEENTH SET OF INTERROGATORIES AND DOCUMENT REQUESTS; TELEPHONE CONFERENCES WITH MAGGIE O'SULLIVAN, STAFF COUNSEL RE: STATUS OF SSU'S OBJECTIONS AND/OR RESPONSES TO SPECIFIC OPC INTERROGATORIES AND REVIEW PLEADINGS IN CONNECTION THEREWITH; LEGAL RESEARCH RE: OBJECTIONS TO DISCOVERY AND LIMITATIONS ON DISCOVERY FOR TRADE SECRETS OR OTHER CONFIDENTIAL INFORMATION AND DISCUSS FINDINGS WITH BRIAN ARMSTRONG 2.00 hrs
10/26/95 WDW DRAFT MOTION FOR TEMPORARY PROTECTIVE ORDER IN RESPONSE TO OPC'S INTERROGATORY NO. 263; RESEARCH DISCOVERABILITY OF CONTRACTS THAT ARE SUBJECT TO A NONDISCLOSURE AGREEMENT 3.50 hrs
10/27/95 KAH TELEPHONE CONFERENCES WITH E. MCARTHUR AND B. ARMSTRONG RE: MATTERS RELATED TO ORDER DENYING PETITION FOR INTERIM RATE RELIEF DUE TO LACK OF WRITTEN ORDER; REVIEW STAFF RECOMMENDATION RE: OPC'S SECOND, THIRD AND FOURTH MOTIONS TO DISMISS; REVIEW AGREEMENT BETWEEN MINNESOTA POWER AND ITT .90 hrs
10/27/95 WDW REVIEW AGREEMENT BETWEEN SSU AND ITT RE: PALM COAST .20 hrs
10/30/95 KAH REVIEW ORDER GRANTING PROTECTIVE ORDER; REVIEW OPC'S PETITION FOR SPECIAL APPEARANCE AND MOTION TO STRIKE AND DISCUSS WITH HAROLD MCLEAN; TELEPHONE CONFERENCES WITH MATT FEIL AND BRIAN ARMSTRONG RE: FOREGOING PETITION OF OPC AND DECISION TO SEND NEW DISCOVERY REQUESTS TO CITIZENS; DRAFT SSU'S FIRST SET OF INTERROGATORIES AND FIRST SET OF REQUESTS FOR PRODUCTION OF DOCUMENTS TO CITIZENS OF THE STATE OF FLORIDA AND PREPARE FOR SERVICE WITH NOTICES OF SERVICE; REVIEW AND DRAFT REVISIONS TO SSU'S RESPONSE TO PETITIONS FOR LEAVE TO INTERVENE FILED BY HERNANDO COUNTY AND HERNANDO COUNTY WATER AND SEWER DISTRICT; TELEPHONE CONFERENCE WITH BRIAN ARMSTRONG RE: VARIOUS PENDING DISCOVERY MATTERS 4.20 hrs

RADEY HINKLE THOMAS & MCARTHUR

SUITE 1000, MONROE-PARK TOWER
101 NORTH MONROE STREET (32301)
POST OFFICE DRAWER 11307 (32302)
TALLAHASSEE, FLORIDA

RECEIVED

NOV 15 1995

LEGAL DEPT
TELEPHONE (904) 881-7766
FACSIMILE (904) 881-0506

12/4/95

November 10, 1995

GINGER

PLEASE REVIEW
FOR APPROVAL

[Handwritten initials]

Southern States Utilites
Attn: Mr. Brian P. Armstrong
1000 Color Place
Apopka, Florida 32703

Re: Southern States Utilities v. Florida Public Service
Commission

Dear Mr. Armstrong:

Enclosed is our statement for professional services rendered and expenses incurred in the referenced matter through October 31, 1992.

If you have any questions, please give me a call.

Sincerely,

[Handwritten signature]

Robert L. Hinkle

RLH/ss

VOUCHER NO: _____

PO NO: 40753

VENDOR NO: 4762

INVOICE NO: 892-00001-001

INV DATE: 11/13/95 DUE DATE: 12/16/95

INVOICE AMOUNT: 20636.72

DESCRIPTION: SBUY FPSC

PROJECT NO: 95RA100

G.L. NO: 00001.591.99.1861.0000.152

APPROVED: *[Handwritten signature]*
(AUTHORIZED SIGNATURE ONLY)

RADEY HINKLE THOMAS & McARTHUR
P.O. DRAWER 11307
TALLAHASSEE, FLORIDA 32302

Telephone: 904/681-7766

Tax I.D. #59-2507026

STATEMENT

Po# 40753

November 13, 1995

Billed through 10/31/95

Bill number 892-00001-001 RLH

Southern States Utilities
Attn: Mr. Brian P. Armstrong
1000 Color Place
Apopka, Florida 32703

Re: Southern States Utilities v. Florida
Public Service Commission

FOR PROFESSIONAL SERVICES RENDERED

10/06/95 RLH	meeting with Mr. Armstrong, et al. re Commission denial of interim rates, possible challenge thereto, and overall strategy;	1.40 hrs
10/06/95 EMA	office conference re available avenues to challenge PSC ruling not yet reduced to written order on application for interim rate increase; legal research re water and wastewater ratemaking proceedings, including interim rate increase requests; legal research re immediate judicial review under Section 120.68(1), including issue of whether written order is required as a prerequisite;	6.40 hrs
10/08/95 EMA	legal research re standards for immediate review of non-final agency action under Section 120.68(1), including whether financial loss can be basis for irreparable harm and whether written order expressing agency action is required; review appellate rules for procedural requirements, including timing, requirements for initial filing, subsequent procedure, motion for emergency relief, and request for oral argument; legal research re PSC interim rate cases; begin draft of petition for immediate review of non-final agency action;	10.40 hrs
10/09/95 RLH	conference with Mr. Hoffman; review initial materials re possible appeal;	.30 hrs

Southern States Utilities
 Bill number 892-00001-001 RLH
 Page 2

10/09/95	EMA	work on draft petition for immediate appeal of PSC ruling on interim rate increase application; office conference with K. Hoffman and B. Hinkle re background of PSC proceedings and issues related to interim rate request; legal research re PSC rate proceedings and re immediate review of non-final agency action; begin review of key documents, including amended and restated application, staff analysis and recommendation, and SSU request for oral argument;	8.80 hrs
10/10/95	EMA	review transcript of agenda conference where interim increase denied; identify portions to support immediate appeal;	1.00 hrs
10/11/95	EMA	work on draft of petition for immediate appeal of non-final agency action; review SSU's suggestion of error directed to staff recommendation, PSC vote sheet, and 1st DCA decision in Citrus County case (reversing uniform rates);	5.40 hrs
10/11/95	LS	review materials regarding PSC action in preparation for filing petition for review;	1.00 hrs
10/12/95	RLH	review petition and motion for emergency relief; analysis re overall strategy;	.60 hrs
10/12/95	EMA	work on petition for immediate review of non-final agency action; review of PSC ratemaking rules for any pertinent provisions; review correspondence from K. Hoffman; draft motion for emergency relief; revise pleadings to incorporate B. Hinkle's comments; transmit draft pleadings to B. Armstrong and K. Hoffman; telephone conference with K. Hoffman; identify documents for appendix to petition for immediate review and have appendix prepared; fill in appendix citations in petition for immediate review and in motion for emergency relief;	8.40 hrs
10/12/95	LS	review materials regarding PSC action in preparation for filing petition for review; review Fla. Admin. Code re PSC-related rules & cases cited therein;	4.80 hrs
10/13/95	RLH	analysis re status and strategy;	.30 hrs
10/13/95	EMA	revise petition for immediate review and motion for emergency relief to incorporate K. Hoffman's comments; telephone conference with K. Hoffman re logistical issues such as proper parties and service list, plan for service including possible cover letter to Commissioners, and possible additional points to be made in petition; complete record cites; prepare requests for oral argument on motion for emergency relief and petition for immediate review; office conference	

Southern States Utilities
 Bill number 892-00001-001 RLH
 Page 3

	with B. Hinkle; telephone conference with B. Armstrong; telephone conference with K. Hoffman; check over bound appendix; review memorandum to B. Armstrong re avenues of attacking PSC refund order stemming from invalidated uniform rate structure; office conference with K. Hoffman; revise petition again and fax same to B. Armstrong;	10.30 hrs
10/16/95	EMA edit draft petition for interim relief; verify record cites and case cites; telephone conference with B. Armstrong; review memorandum to B. Armstrong re avenues to challenge refund order; telephone conference with K. Hoffman;	4.30 hrs
10/17/95	EMA revise draft petition for immediate review to incorporate B. Armstrong's revisions; telephone conference with K. Hoffman; telephone conference with B. Armstrong re remaining issues to resolve to finalize filing, including whether old or new application should be in appendix; legal research re whether new affidavits directed to irreparable harm can be filed in appendix; office conference with B. Hinkle;	5.30 hrs
0/17/95	LS review & comment on petition for immediate review of non-final agency action;	.90 hrs
10/18/95	RLH review memorandum re refund order; analysis re overall strategy;	.90 hrs
10/18/95	EMA review transcript of PSC 9/12/95 agenda conference; telephone conference with Roxanne re revisions to petition for immediate review;	1.40 hrs
10/19/95	EMA telephone conferences with K. Hoffman (2); prepare transmittal letter to Commissioner Clark; review transcript of 9/26/95 agenda conference; obtain and review copy of original SSU interim rate application; obtain and review 10/19 PSC rate order;	2.60 hrs
10/20/95	RLH review petition for immediate review; prepare summary of argument for inclusion on petition for immediate review; analysis re overall status and strategy;	2.70 hrs
10/20/95	EMA revise petition for immediate review and motion for emergency relief with B. Hinkle, B. Armstrong and K. Hoffman; add 2 PSC orders to appendix, complete record cites to same and verify quote; review Southern Bell v. Bevis and insert quote from same; work on summary of argument with B. Hinkle for insert into petition for immediate review;	9.20 hrs

Southern States Utilities
 Bill number 892-00001-001 RLH
 page 4

10/22/95	EMA	review PSC interim rate cases for additional support; review and edit petition for immediate review and motion for emergency relief; check citations and quotes;	3.40 hrs
10/23/95	EMA	finalize petition for immediate review, motion for emergency relief, and requests for oral argument for filing;	2.40 hrs
10/25/95	EMA	review court's receipt of filing, instructions, and docketing statement form; draft proposed responses to docketing statement; telephone conference re revising same with K. Hoffman;	.80 hrs
10/26/95	EMA	finalize docketing statement;	.20 hrs
10/27/95	EMA	review order denying petition for non-final review based on absence of written order; telephone conference with K. Hoffman re strategy in light of order; office conference B. Hinkle re same;	.60 hrs
10/28/95	EMA	revise petition for non-final review, in preparation for refiling upon issuance of written order;	.80 hrs
10/30/95	EMA	revise petition for immediate review, motion for emergency relief, and requests for oral argument in preparation for refiling;	.50 hrs
10/31/95	EMA	telephone call to K. Hoffman re status of written order;	.10 hrs
		Robert L. Hinkle	6.20 hrs 1,426.00
		Elizabeth W. McArthur	82.30 hrs 16,048.50
		Leslei Street	6.70 hrs 1,005.00
		Total fees for this matter	95.20 hrs \$18,479.50

DISBURSEMENTS

Filing fee - Clerk, First DCA, 10/13/95	250.00
Facsimile	390.00
Mileage expense	.87
Secretarial overtime	41.67
Telephone charges	7.18
Copier charges	1,467.50
Total disbursements for this matter	\$ 2,157.22

Southern States Utilities
Bill number 892-00001-001 RLH
page 5

BILLING SUMMARY

Robert L. Hinkle	6.20 hrs	230 /hr	1,426.00
Elizabeth W. McArthur	82.30 hrs	195 /hr	16,048.50
Leslei Street	6.70 hrs	150 /hr	1,005.00

TOTAL FEES	95.20 hrs		\$18,479.50
TOTAL DISBURSEMENTS			\$ 2,157.22

TOTAL CHARGES FOR THIS BILL			\$20,636.72

RECEIVED

NOV 21 1995

ACCOUNTS RECEIVABLE

00001.591.99.1861.0000.152
95RA100

(70)

VOUCHER NO: _____
PO NO.: 40894
VENDOR NO: 4762
INVOICE NO.: 00001-002
INV DATE: 12/5/95 DUE DATE: 12/13/96
INVOICE AMOUNT: 234924
DESCRIPTION: SSU v FPSC
PROJECT NO: 95RAID
G/L NO: 000015919919610000152
APPROVED: [Signature]
(AUTHORIZED SIGNATURE ONLY)

RECEIVED
DEC 13 1995
LEGAL DEPT.

RADEY HINKLE THOMAS & McARTHUR
P.O. DRAWER 11307
TALLAHASSEE, FLORIDA 32302

Telephone: 904/681-7766

Tax I.D. #59-2507026

STATEMENT

December 5, 1995

Billed through 11/30/95

Bill number 892-00001-002 RLH

Southern States Utilities
Attn: Mr. Brian P. Armstrong
1000 Color Place
Apopka, Florida 32703

RECEIVED
DEC 14 1995

Re: Southern States Utilities v. Florida
Public Service Commission

Balance forward as of bill number 001 dated 11/13/95 ^{Accounts Payable} \$20,636.72

FOR PROFESSIONAL SERVICES RENDERED

11/02/95	EMA	telephone conference with K. Hoffman; review petition for immediate review and motion for emergency relief to add references to written order; office conference re same with B. Hinkle;	3.80 hrs	
11/03/95	EMA	telephone conference with K. Hoffman re updated information since prior draft petition;	.30 hrs	
11/05/95	EMA	revise petition for immediate review to incorporate updated information provided by K. Hoffman;	.50 hrs	
11/06/95	EMA	telephone call to B. Armstrong;	.10 hrs	
11/07/95	EMA	give instructions to finalize appendix for filing; finalize oral argument requests for filing;	.40 hrs	
11/08/95	EMA	minor editing of petition for immediate review; communication to B. Armstrong and K. Hoffman re same;	.50 hrs	
11/10/95	EMA	telephone conference with K. Hoffman's office;	.10 hrs	
11/13/95	EMA	telephone conference with K. Hoffman's office;	.10 hrs	
		Elizabeth W. McArthur	5.80 hrs	1,131.00
		Total fees for this matter	5.80 hrs	\$ 1,131.00

(12)

Southern States Utilities
 Bill number 892-00001-002 RLH
 page 2

DISBURSEMENTS

Courier charges	35.95
Facsimile	150.00
Mileage expense	7.25
Postage	5.46
Telephone charges	.83
Copier charges	1,038.75

Total disbursements for this matter	\$ 1,238.24

BILLING SUMMARY

Elizabeth W. McArthur	5.80 hrs	195 /hr	1,131.00
TOTAL FEES	5.80 hrs		\$ 1,131.00
TOTAL DISBURSEMENTS			\$ 1,238.24
TOTAL CHARGES FOR THIS BILL			<u>\$ 2,369.24</u>
NET BALANCE FORWARD			\$20,636.72
TOTAL BALANCE NOW DUE			----- \$23,005.96

95RA100

00001.591.99.1861.0000.152



Purchase Order: 49894
 Date: 12/15/1995
 Acquisition #: 12/15/1995
 Confirmed to:
 Description: RBQ. 190462 / A. CATTEGAN - KNS

Print Number: 1
 Project: 95RA100
 Task:

PURCHASE ORDER

Payment Terms: NET PAYABLE IN 30 DAYS
 FOB: OUR PLANT
 Ship via: ALREADY RCVD
 Freight Terms: FREIGHT NOT APPLICABLE

Vendor:

RADLEY, HINKLE, THOMAS & CARTNOR
 P.O. BOX 11307
 TALLAHASSEE, FL 32307

Ship to:

SOUTHERN STATES UTILITIES, INC
 1000 COLOR PLACE
 APOPKA, FL 32703

Bill to:

SOUTHERN STATES UTILITIES, INC
 1000 Color Place
 Apopka, FL 32703

Line #	Item Code	Description	Due Date	Quantity	UOM	Unit Cost	Extended Cost
1	875-PRO-9001	CONCERNING PURCHASE ORDER, PREVIOUSLY ORDERED. PROFESSIONAL SERVICES NOTE: 1995 RATE CASE Acct Code: 001.00001.591.99.1861.0000.152	12/05/1995	1.00	LOT	2,369.24	2,369.24

IMPORTANT: THIS ORDER IS SUBJECT TO THE TERMS AND CONDITIONS PRINTED ON THE REVERSE SIDE.

Total \$ 2,369.24

AUTHORIZED SIGNATURE

JOHN HILTON, P.E.
 PARRAMA L. BRIDGES

(15)

MEMORANDUM

Date: June 16, 1995
To: Scott Vierima
From: Terry Ingram
Subj: Postage For Rate Case General
Customer Advisory Mailing -- June 28, 1995

CC: Karla Olson Teasley
Joanne Harris

In order to release the General Customer Advisory Letter proposed for June 28, the post office in Apopka needs to have \$10,000 in postage added to SSU's bulk permit account number 19. We need to have a manual check prepared next week for Steve Gallis to deliver to the post office.

We have a budget of \$17,500 in account 00001.605.99.1861.0000.185 -- Deferred Rate Case Postage. The check for \$10,000 should be made payable to: U.S. Postmaster of Apopka for bulk permit No. 19. We presently have a balance of \$7,500 remaining in our bulk permit account. The mailing estimate is around \$16,000.

Your authorization for the check is requested.

PAYMENT CHECK APPROVED.
JWI 6/16/95

RECEIVED

JUN 16 1995

Accounts Payable

DOCKET 950495-WS
EXHIBIT NO. 130
CASE NO. 96-04227

Forrest Ludsen's

Late Filed Exhibit No. 130

Docket No. 950495-WS

**SUMMARY OF 1996 REVENUES AND BILLING DATA FOR
PLANTS PAYING AND RECEIVING SUBSIDY
WATER AND SEWER**

(REQUESTED BY MICHAEL B. TWOMEY, ESQUIRE)

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495-WS ^{LF} EXHIBIT NO. 130
COMPANY/
WITNESS:
DATE: 9-29-97

SOUTHERN STATES UTILITIES
SUMMARY OF 1996 REVENUES AND BILLING DATA FOR PLANTS PAYING AND RECEIVING SUBSIDY - WATER

Company: SSU / FPSC Jurisdiction - All Plants
 Docket No.: 950495 - WS
 Schedule Year Ended: 12/31/98

Line No.	Description	County	Number of Customers	Number of Bills	Factored ERC's	Gallons Sold	STAND ALONE		UNIFORM		Revenue Requirement		Revenue Subsidy (12)(13)	Revenue Subsidy Per ERC (14)(15)	Average Consumption Per ERC (6)(5)*1000	Average Consumption Per Customer ((6)(3)*1000)/12	
							Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	System Revenue Requirement	Stand-Alone					Uniform
PAYING SUBSIDY																	
1	Dellona	Charlotte	23,429	296,929	313,083	2,599,562	7.36	1.35	9.17	2.16	5,773,992	5,772,974	8,421,003	(2,648,029)	(8.46)	8,208	9,140
2	Sugar Mill Woods	Citrus	2,575	31,492	89,277	341,217	4.18	1.27	9.17	2.16	723,591	722,919	1,372,418	(646,497)	(9.38)	4,925	11,043
3	Amelia Island	Neaseau	1,557	20,828	30,108	329,576	6.38	0.92	9.17	2.16	504,451	504,445	1,001,128	(496,881)	(16.50)	10,946	17,639
4	University Shores	Orange	3,707	46,670	53,369	398,987	6.73	1.36	9.17	2.16	900,978	900,095	1,348,275	(448,180)	(8.40)	7,439	8,713
5	Buena Ventura Lakes	Osceola	7,277	110,105	115,197	512,343	6.26	2.11	9.17	2.16	1,802,291	1,802,175	2,183,016	(389,841)	(3.13)	4,448	5,867
6	Marco Island	Collier	5,296	72,557	173,824	2,042,048	23.51	3.11	23.62	3.27	10,850,182	10,849,938	10,998,289	(348,331)	(1.99)	11,741	32,120
7	Beacon Hills	Duval	3,055	38,138	49,419	444,821	8.86	1.45	9.17	2.16	1,072,866	1,072,802	1,358,549	(285,747)	(6.58)	10,240	12,128
8	Silver Lake Est/Western Shores	Lake	1,448	17,389	21,507	221,348	8.90	1.21	9.17	2.16	446,253	446,330	675,335	(228,095)	(10.65)	10,292	12,730
9	Woodners	Duval	1,188	14,286	16,838	174,872	8.80	1.27	9.17	2.16	370,345	370,283	532,133	(161,879)	(9.61)	10,386	12,477
10	Apple Valley	Seminole	953	11,798	12,522	118,190	9.62	1.55	9.17	2.16	300,629	300,551	365,793	(65,242)	(5.21)	9,279	10,160
11	Citrus Park	Marion	350	4,392	4,410	23,383	7.27	2.06	9.17	2.16	80,193	80,229	90,947	(10,718)	(2.43)	5,302	5,567
12	Spring Gardens	Citrus	130	1,804	1,788	6,619	4.91	1.99	9.17	2.16	21,906	21,940	30,674	(8,734)	(4.89)	3,706	4,243
13	Lakani Heights	Lee	396	4,746	4,748	40,143	10.26	1.82	9.17	2.16	121,772	121,754	130,230	(8,478)	(1.79)	8,458	8,448
14	Enterprise	Lake	239	2,923	3,503	19,977	7.33	2.27	9.17	2.16	64,228	64,212	68,790	(4,578)	(1.31)	4,846	5,919
15	Lake Harriet Estates	Orange	297	3,403	3,421	24,081	9.65	2.06	9.17	2.16	82,494	82,620	83,285	(785)	(0.22)	7,039	7,516
Sub-Total			51,939	687,001	687,079	7,259,963					22,916,173	22,913,247	28,637,941	(5,724,694)	(6.60)	8,373	11,646
RECEIVING SUBSIDY																	
16	Samira Villas	Marion	2	24	158	1,029	14.38	3.27	9.17	2.16	5,608	5,608	3,893	1,955	12.53	6,597	42,882
17	Druid Hills	Seminole	248	2,982	3,068	39,208	11.75	1.93	9.17	2.16	116,758	116,734	114,772	1,982	0.49	9,079	12,166
18	Westmont	Orange	139	1,987	1,987	11,199	10.14	2.27	9.17	2.16	42,267	42,202	39,454	2,848	1.71	6,712	6,708
19	Kingwood	Clay	82	744	744	3,133	8.90	3.17	9.17	2.16	16,550	16,554	13,589	2,965	3.99	4,210	4,210
20	Geneva Lake Estates	Lake	99	1,118	1,434	10,102	10.73	2.26	9.17	2.16	38,457	38,419	34,970	3,449	2.41	7,045	9,459
21	Merced Manor	Seminole	593	7,774	8,881	99,429	10.23	2.07	9.17	2.16	229,015	229,111	225,585	3,518	0.40	7,479	9,334
22	Friendly Center	Marion	21	267	247	1,341	14.38	3.97	9.17	2.16	8,882	8,876	5,182	3,714	15.04	5,430	5,322
23	Piccola Island	Lake	134	1,800	1,845	10,387	10.31	2.45	9.17	2.16	42,384	42,433	37,542	4,891	2.97	6,320	6,468
24	Goepel Island Est	Citrus	8	98	98	681	33.20	7.23	9.17	2.16	7,967	7,968	2,308	5,656	58.94	6,884	6,884
25	Hobby Hills	Putnam	98	1,157	1,157	5,109	9.46	3.21	9.17	2.16	27,361	27,345	21,845	5,700	4.83	4,416	4,435
26	Lakeview Villas	Citrus	12	149	149	833	23.70	9.93	9.17	2.16	8,828	8,824	2,517	6,307	42.93	3,579	3,703
27	Fisherman's Haven	Lake	142	1,728	1,728	8,599	9.44	2.85	9.17	2.16	40,760	40,793	34,400	6,393	3.70	4,971	5,041
28	Valencia Terrace	Lake	393	4,380	4,831	23,442	8.61	2.55	9.17	2.16	99,711	99,850	90,102	9,548	1.41	5,062	5,534
29	Oakwood	Brevard	209	2,508	2,508	8,790	7.81	3.94	9.17	2.16	48,953	48,946	41,984	6,962	2.78	3,505	3,505
30	Grand Terrace	Citrus	111	1,332	1,332	8,110	11.13	2.74	9.17	2.16	37,068	37,046	29,732	7,314	5.49	6,088	6,068
31	Stone Mountain	Lake	8	91	91	1,155	49.29	5.71	9.17	2.16	10,985	10,989	3,329	7,660	84.18	12,688	12,027
32	Lake Conway Park	Seminole	89	1,029	1,029	7,595	13.48	2.74	9.17	2.16	34,671	34,681	25,841	8,840	8.59	7,381	7,380
33	Keystone Heights	Bradford	977	12,022	14,193	98,082	9.74	2.17	9.17	2.16	347,900	347,880	338,554	9,108	0.84	6,768	8,194
34	Crystal River Highl.	Highlands	78	958	958	5,287	12.44	3.38	9.17	2.16	29,800	29,785	20,292	9,583	10.00	5,518	5,648
35	Fern Terrace	Seminole	125	1,498	1,518	10,674	12.48	2.66	9.17	2.16	47,316	47,312	38,956	10,354	6.83	7,041	7,116
36	Wootens	Putnam	25	295	295	809	20.34	14.78	9.17	2.16	15,004	15,001	4,026	10,981	37.22	2,065	2,030
37	Jungle Den	Putnam	113	1,355	1,355	2,478	8.64	7.09	9.17	2.16	29,282	29,276	17,777	11,499	8.49	1,829	1,827
38	Daehwyler Shores	Citrus	125	1,508	1,607	14,945	14.29	2.45	9.17	2.16	57,410	57,375	45,074	12,301	7.65	8,740	9,364
39	Oak Forest	Citrus	147	1,763	1,829	11,735	12.12	2.83	9.17	2.16	55,431	55,578	42,120	13,258	7.25	6,416	6,652
40	Doi Ray Manor	Volusia	80	729	909	11,221	20.50	2.49	9.17	2.16	48,579	48,573	14,002	15,400	15.40	12,344	15,584
41	Palisades	Lake	70	962	1,639	16,995	16.10	2.33	9.17	2.16	65,657	65,666	51,845	14,221	6.69	10,370	20,186
42	Holiday Heights	Lake	53	634	634	19,800	3.67	9.17	2.16	31,383	31,409	16,912	14,497	22.67	8,104	8,078	
43	St. John's Highlands	Putnam	84	1,013	1,013	2,561	11.74	6.96	9.17	2.16	29,721	29,718	14,821	14,897	14.71	2,529	2,541
44	Remington Forest	St. Johns	87	1,044	1,059	6,947	15.09	3.44	9.17	2.16	39,850	39,833	24,689	15,144	14.34	6,579	6,654
45	Harmony Homes	Lake	83	755	755	6,735	19.78	3.33	9.17	2.16	37,338	37,362	21,471	15,891	21.05	8,921	9,909
46	Venetian Village	Lake	138	1,682	1,682	7,810	11.53	3.72	9.17	2.16	48,470	48,446	32,293	16,153	9.60	4,643	4,716
47	Morningview	Lake	37	441	570	3,257	20.48	5.38	9.17	2.16	29,191	29,191	12,282	16,904	29.71	5,714	7,336
48	Bay Lake Estates	Osceola	74	884	884	8,619	16.07	3.62	9.17	2.16	39,942	39,935	22,403	17,532	19.83	7,467	7,454
49	Windong	Osceola	98	1,262	1,280	6,958	14.12	3.90	9.17	2.16	45,197	45,210	26,768	18,442	14.41	5,436	5,917

SOUTHERN STATES UTILITIES
SUMMARY OF 1996 REVENUES AND BILLING DATA FOR PLANTS PAYING AND RECEIVING SUBSIDY - WATER

Company: SSU / FPSC Jurisdiction - All Plants
 Docket No.: 950495 - WS
 Schedule Year Ended: 12/31/96

Line No.	(1) Description	(2) County	(3) Number of Customers	(4) Number of Bills	(5) Factored ERC's	(6) Gallons Sold	(7) STAND ALONE		(8) UNIFORM		Revenue Requirement		(14) Revenue Subsidy (12)(13)	(15) Revenue Subsidy Per ERC (14)(5)	(16) Average Consumption Per ERC (6)(5)*1000	(17) Average Consumption Per Customer (6)(3)*1000/12	
							Base Facility Charge	Gallons Charge	Base Facility Charge	Gallons Charge	System Revenue Requirement	Stand-Alone Uniform					
50	Palm Port	Putnam	108	1,277	1,277	4,583	12.81	5.34	9.17	2.16	40,800	40,885	21,831	19,254	15.08	3,597	3,611
51	Silver Lake Oaks	Putnam	29	344	344	1,417	30.34	11.05	9.17	2.16	26,096	26,095	6,215	19,880	57.79	4,119	4,072
52	River Grove	Putnam	185	1,254	1,254	8,118	14.24	4.38	9.17	2.16	44,651	44,654	24,714	19,940	15.90	4,878	4,855
53	Pomona Park	Putnam	185	2,080	2,273	8,105	10.28	4.33	9.17	2.16	58,443	58,465	38,352	20,113	8.85	3,566	4,094
54	Quail Ridge	Lake	18	211	211	1,790	50.12	9.01	9.17	2.16	26,438	28,433	5,737	20,696	98.09	8,340	8,147
55	Holiday Haven	Lake	100	1,328	1,346	3,774	12.26	6.56	9.17	2.16	41,290	41,296	20,497	20,790	15.43	2,804	2,886
56	Imperial Mobile Terr	Orange	241	2,882	2,914	13,271	10.55	3.48	9.17	2.16	76,882	76,928	55,288	21,540	7.39	4,554	4,589
57	Golden Terrace	Bradford	107	1,292	1,480	4,154	12.48	6.58	9.17	2.16	45,541	45,554	22,380	23,194	15.99	2,845	3,235
58	Interlachen/Park Manor	Osceola	249	2,988	3,044	10,914	9.91	4.14	9.17	2.16	75,395	75,351	51,487	23,864	7.84	3,585	3,697
59	Apache Shores	Citrus	152	1,823	1,823	7,775	10.25	10.10	9.17	2.16	46,713	46,714	22,711	24,003	13.17	1,522	1,521
60	Pine Ridge Estates	Osceola	218	2,818	2,887	14,280	12.11	3.39	9.17	2.16	613,651	60,707	55,201	25,408	9.53	5,354	5,459
61	Lake Branley	Osceola	87	808	808	8,298	24.21	4.68	9.17	2.16	48,913	48,911	21,013	27,898	34.53	7,795	7,834
62	Keystone Club Estates	Volusia	182	1,944	2,064	8,355	12.67	4.89	9.17	2.16	65,377	65,329	36,970	28,359	13.74	4,048	4,298
63	Piney Woods	Lake	167	2,013	2,013	15,197	18.16	3.21	9.17	2.16	81,349	81,313	51,285	30,028	14.82	7,549	7,583
64	Walden/Saratoga Harbour	Putnam	138	1,885	1,883	4,808	13.37	7.33	9.17	2.16	56,243	56,283	25,382	30,881	18.35	2,737	2,782
65	Fern Park	Volusia	188	2,179	2,245	15,080	15.13	3.38	9.17	2.16	84,894	84,870	53,118	31,754	14.14	6,708	7,470
66	Palm Mobile Home	Lake	58	701	701	1,573	24.21	18.19	9.17	2.16	42,428	42,428	8,828	32,612	46.52	2,243	2,260
67	Zephyr Shores	Pasco	479	5,805	6,017	15,382	8.17	4.80	9.17	2.16	122,913	122,897	88,358	34,539	5.74	2,553	2,673
68	Postmaster Village	Clay	180	1,919	1,919	13,528	17.16	3.85	9.17	2.16	82,336	82,307	46,817	35,490	18.49	7,050	7,046
69	Palm Terrace	Pasco	1,188	14,318	14,580	61,448	8.32	2.98	9.17	2.16	303,232	303,185	268,422	38,783	2.52	4,214	4,310
70	Laine Lakes	Marin	239	2,918	2,918	7,088	11.04	6.83	9.17	2.16	80,446	80,488	42,007	38,461	13.19	2,424	2,464
71	Lakewood	Seminole	86	1,035	1,035	8,533	24.11	5.73	9.17	2.16	62,378	62,388	23,802	38,788	37.47	6,312	6,330
72	Sunshine Parkway	Lake	13	158	182	24,455	45.55	2.46	9.17	2.16	100,429	100,333	80,910	36,423	44.70	27,727	156,764
73	Rosemont/Rolling Green	Citrus	129	1,548	1,549	18,802	23.15	3.24	9.17	2.16	89,683	89,649	50,084	39,585	25.56	10,718	10,725
74	River Park	Putnam	357	4,307	4,307	9,943	9.44	8.74	9.17	2.16	101,649	101,602	59,028	42,578	9.99	2,100	2,111
75	Fountains	Marin	33	406	424	1,835	47.82	19.81	9.17	2.16	50,691	50,694	7,204	43,480	102.55	3,821	3,877
76	Intercession City	Lake	244	3,098	3,149	13,081	13.03	4.71	9.17	2.16	102,614	102,554	57,000	45,464	14.44	4,148	4,461
77	Harris Cove	Seminole	173	2,090	2,090	5,384	14.60	8.53	9.17	2.16	78,295	78,289	30,751	45,518	21.78	2,586	2,584
78	Salt Springs	Marion	104	1,428	1,984	18,912	21.66	3.25	9.17	2.16	108,000	107,904	81,294	48,810	23.38	9,986	15,956
79	Carlton Village	Lake	148	1,777	1,784	10,873	19.88	4.99	9.17	2.16	88,681	88,734	38,413	49,311	27.64	5,982	6,009
80	Skycrest	Lake	115	1,378	1,378	5,734	23.98	8.84	9.17	2.16	82,615	82,588	25,021	57,565	41.77	4,161	4,155
81	Beecher's Point	Putnam	43	585	1,150	5,139	28.39	9.53	9.17	2.16	81,829	81,824	21,845	59,979	52.16	4,469	9,959
82	Lake Ajay Estates	Brevard	100	1,200	1,297	8,988	29.93	6.49	9.17	2.16	97,053	97,009	31,280	65,748	50.69	6,915	7,474
83	Fox Run	Osceola	195	1,282	1,333	9,951	29.92	6.01	9.17	2.16	99,720	99,874	33,714	65,969	49.46	7,465	7,896
84	Point O Woods	Citrus	334	4,335	4,335	18,017	14.65	5.29	9.17	2.16	158,810	158,818	78,869	80,147	18.49	4,156	4,495
85	Tropical Park	Osceola	337	8,578	8,780	27,758	12.29	4.50	9.17	2.16	208,384	208,228	122,128	86,102	12.70	4,094	4,307
86	East Lk Harris Est	Seminole	178	2,110	2,128	4,932	22.68	14.68	9.17	2.16	120,641	120,685	30,187	90,498	42.53	2,318	2,335
87	Citrus Springs	Citrus	1,876	23,005	25,305	135,377	10.15	2.85	9.17	2.16	642,245	642,899	524,481	118,208	4.87	5,350	6,014
88	Sunny Hills	Washington	413	5,248	7,503	27,286	13.36	5.51	9.17	2.16	250,519	250,462	127,884	122,788	16.38	3,634	5,502
89	Sugar Hill	Volusia	822	7,851	7,983	23,458	13.36	6.79	9.17	2.16	285,540	285,511	123,580	141,921	17.84	2,949	3,143
90	Pine Ridge	Citrus	917	11,259	24,226	110,285	10.13	3.34	9.17	2.16	80,774	813,728	489,257	153,369	6.33	4,552	10,020
91	Chukula	Seminole	878	8,208	8,574	52,934	18.56	4.51	9.17	2.16	397,782	397,847	182,951	204,896	23.90	6,174	6,525
92	Palm Valley	St. Johns	203	2,519	2,815	18,900	39.24	8.77	9.17	2.16	276,143	276,194	88,832	208,582	74.44	6,714	7,759
93	Marco Shores	Collier	282	3,987	5,521	28,810	26.40	7.59	9.17	2.16	384,452	384,409	112,833	251,568	45.56	5,218	9,163
94	Burnt Store	Charlotte/Lee	576	8,458	15,880	83,310	24.94	7.19	23.62	9.17	998,692	998,514	850,793	347,721	21.79	5,220	12,053
95	Marion Oaks	Marion	2,711	33,561	35,867	150,888	12.69	4.51	9.17	2.16	1,133,226	1,133,158	853,002	480,154	13.46	4,231	4,638
96	Deep Creek	Orange	3,078	38,180	44,818	211,899	16.04	5.10	9.17	2.16	1,797,202	1,798,039	868,035	930,004	20.75	4,722	5,729
97	Laligh	Clay	8,699	108,804	118,145	359,588	9.70	4.72	9.17	2.16	2,828,359	2,828,922	1,848,546	982,378	6.46	3,096	3,445
Sub-Total			31,719	393,801	447,314	2,028,639					14,540,155	14,540,798	8,814,592	5,728,208	12.80	4,535	5,330
TOTAL - WATER			83,858	1,080,892	1,314,393	9,288,692					37,458,328	37,454,045	37,452,533	1,512	0.00	7,067	9,253

Note:
 (1) Excludes Gallons, Bills and ERC's associated with Fire Protection and Raw Water.

SOUTHERN STATES UTILITIES
SUMMARY OF 1996 REVENUES AND BILLING DATA FOR PLANTS PAYING AND RECEIVING SUBSIDY - SEWER

Company: SSU / FPSC Jurisdiction - All Plants
 Docket No.: 950495 - WS
 Schedule Year Ended: 12/31/96

Line No.	Description	County	Number of Customers	Number of Bills	Factored ERC's	Gallons Sold	STAND ALONE		UNIFORM		Revenue Requirement			Revenue Subsidy (12)-(13)	Revenue Subsidy Per ERC (14)/(5)	Average Consumption Per ERC (6)/(3)*1000	Average Consumption Per Customer ((6)/(3))*1000/12
							Base Facility Charge	Gallage Charge	Base Facility Charge	Gallage Charge	System Revenue Requirement	Stand-Alone	Uniform				
PAYING SUBSIDY																	
1	Marco Island	Collier	1,501	23,182	49,548	612,284	27.82	2.84	17.59	4.74	3,624,848	3,625,399	4,508,262	(882,863)	(17.82)	12,358	32,070
2	Sugar Mill Woods	Citrus	2,515	30,579	31,843	145,422	7.91	2.53	17.59	4.74	824,081	824,082	1,256,831	(832,749)	(20.00)	4,596	4,818
3	Beacon Hills	Duval	3,075	38,123	48,201	237,015	13.31	3.25	17.59	4.74	1,338,597	1,338,409	1,875,949	(539,540)	(13.42)	5,896	6,423
4	Amelia Island	Nassau	1,251	17,488	24,888	221,193	18.77	2.78	17.59	4.74	1,187,829	1,167,887	1,831,558	(483,871)	(18.64)	8,889	13,844
5	Burnt Store	Charlotte/Lee	553	7,868	13,459	30,819	7.22	4.24	17.59	4.74	242,893	242,862	399,717	(158,755)	(11.65)	2,275	4,814
6	Palm Terrace	Pasco	1,034	12,415	12,415	39,424	11.52	5.44	17.59	4.74	357,830	357,533	405,288	(47,755)	(3.85)	3,175	3,177
7	Valencia Terrace	Lake	354	4,387	4,850	14,643	10.43	4.88	17.59	4.74	121,218	121,218	152,718	(31,500)	(8.77)	3,149	3,447
8	Spring Gardens	Citrus	131	1,809	1,791	5,410	6.40	3.08	17.59	4.74	28,871	28,888	57,979	(29,311)	(18.37)	3,021	3,441
9	Tropical Isles *	St. Lucie	284	0	0	0	38.88	0.00	44.27	0.00	125,558	125,545	150,784	(25,239)	8.00	0	0
10	Leisure Lakes	Marin	227	2,754	2,754	8,001	8.21	5.84	17.59	4.74	83,383	83,384	90,380	(17,016)	(8.18)	2,297	2,423
11	Apple Valley	Seminole	145	2,008	2,085	8,878	13.51	4.14	17.59	4.74	89,758	89,806	84,383	(14,497)	(7.02)	4,784	5,877
12	Salt Springs	Marion	101	1,371	1,827	13,859	20.93	3.80	17.59	4.74	95,808	95,834	107,729	(12,095)	(8.82)	7,478	11,270
13	Lolani Heights	Lee	390	4,883	4,777	24,785	18.07	4.59	17.59	4.74	191,833	191,854	202,876	(11,022)	(2.31)	5,188	5,298
14	Enterprise	Volusia	136	1,829	1,829	8,111	14.59	4.37	17.59	4.74	59,067	59,067	67,101	(8,035)	(4.93)	4,979	4,970
15	Marabeth Manor	Seminole	28	350	408	2,809	15.81	3.39	17.59	4.74	15,842	15,831	20,417	(4,586)	(11.30)	8,428	8,362
16	University Shores	Orange	3,580	43,835	48,178	398,383	19.97	4.38	17.59	4.74	2,488,805	2,488,802	2,412,588	(8,386)	(8.08)	8,491	7,178
	Sub-Total		15,493	191,909	248,224	1,680,035					10,533,898	10,533,880	13,414,480	(2,880,820)	(11.99)	6,994	9,037
RECEIVING SUBSIDY																	
17	Venetian Village	Lake	88	1,055	1,055	4,388	18.84	5.88	17.59	4.74	44,382	44,293	39,887	4,406	4.18	4,159	4,155
18	Apache Shores	Citrus	98	1,170	1,170	1,813	13.13	12.71	17.59	4.74	44,237	44,249	37,054	7,195	8.15	1,550	1,542
19	Park Manor	Putnam	25	354	402	3,075	35.88	8.22	17.59	4.74	35,843	35,848	23,473	12,373	30.78	7,950	10,251
20	Sugar Mill	Volusia	622	7,583	7,806	23,573	13.55	8.85	17.59	4.74	284,937	284,937	251,005	13,932	1.78	3,020	3,158
21	Morningside	Lake	35	423	423	2,028	28.20	9.15	17.59	4.74	31,900	31,901	17,873	14,228	33.64	4,794	4,828
22	Silver Lake Oaks	Putnam	27	323	323	1,258	32.52	12.53	17.59	4.74	28,258	28,267	11,845	14,822	45.27	3,883	3,881
23	Sunshine Parkway	Lake	18	124	953	21,839	65.51	4.33	17.59	5.89	158,079	158,128	139,889	18,239	17.04	22,707	180,329
24	Woodmere	Duval	1,159	14,158	18,220	189,230	20.38	4.49	17.59	4.74	828,369	828,184	808,505	17,859	1.09	6,384	7,422
25	Deep Creek	Highlands	3,158	39,103	45,842	197,198	15.81	5.24	17.59	4.74	1,804,010	1,803,782	1,781,780	22,012	0.48	4,321	5,207
26	Citrus Springs	Citrus	881	8,289	8,422	28,343	14.83	8.58	17.59	4.74	312,338	312,439	283,239	29,200	3.47	3,365	3,468
27	Buena Ventura Lakes	Osceola	7,288	88,314	91,195	375,155	15.09	5.42	17.59	4.74	3,438,977	3,438,438	3,405,883	30,753	0.34	4,118	4,301
28	Zephyr Shores	Pasco	477	5,781	5,993	10,575	12.49	10.45	17.59	4.74	187,178	187,187	158,335	30,772	5.13	1,784	1,847
29	Point O' Woods	Citrus	133	1,787	1,787	5,898	21.88	9.59	17.59	4.74	98,841	98,862	59,750	38,912	20.88	3,338	3,895
30	South Forty	Marion	38	454	874	8,778	50.30	7.51	17.59	5.89	109,813	109,878	85,308	44,581	58.99	10,941	19,245
31	Sunny Hills	Washington	175	2,151	2,151	7,708	22.36	9.34	17.59	4.74	120,215	120,215	74,435	45,780	21.28	3,582	3,869
32	Fishermen's Haven	Volusia	138	1,844	1,844	8,441	25.72	9.84	17.59	4.74	111,129	111,098	83,178	47,823	29.15	3,918	3,947
33	Marco Shores	Collier	253	3,179	3,850	12,992	19.93	8.88	17.59	4.74	191,841	191,781	135,481	58,340	14.64	3,375	4,279
34	Citrus Park	Marion	271	3,259	3,277	14,457	22.34	7.57	17.59	4.74	182,987	183,008	128,398	58,812	17.28	4,412	4,445
35	Palm Port	Putnam	108	1,278	1,278	4,957	33.11	12.80	17.59	4.74	105,781	105,785	45,878	59,789	48.78	3,879	3,897
36	Jungle Den	Lake	117	1,409	1,409	2,888	28.48	22.30	17.59	4.74	100,288	100,285	37,573	62,892	44.49	1,915	1,822
37	Beecher's Point	Putnam	15	194	482	71.04	1.832	23.12	17.59	4.74	85,599	85,589	19,910	66,578	138.13	4,008	10,734
38	Fox Run	Seminole	104	1,245	1,245	6,588	42.12	11.98	17.59	4.74	131,114	131,138	53,889	78,047	62.68	5,285	5,273
39	Florida Central Comm Park	Marin	45	435	1,773	19,873	50.03	8.77	17.59	5.89	222,383	222,512	143,985	78,807	44.34	11,998	38,431
40	Holiday Haven	Marin	80	1,100	1,118	3,081	48.47	25.89	17.59	4.74	135,484	135,505	34,554	100,951	90.30	2,784	2,862
41	Lehigh	Volusia	8,888	88,114	92,003	285,280	14.18	8.58	17.59	4.74	3,286,713	3,288,587	3,059,387	227,170	2.47	3,101	3,448
42	Marion Oaks	Marion	1,352	18,454	17,041	59,247	83.973	8.28	17.59	4.74	833,973	833,888	588,109	247,777	14.54	3,477	3,852
43	Chukots	Seminole	138	1,830	1,830	8,810	85.95	30.88	17.59	4.74	350,258	350,258	80,951	289,305	177.49	4,178	4,173
44	Deltona	Charlotte	4,520	58,831	81,084	270,194	23.49	7.59	17.59	4.74	3,584,183	3,584,122	2,416,883	1,167,439	19.12	4,425	4,981
	Sub-Total		28,035	345,841	372,120	1,489,005					18,818,982	18,817,796	13,937,861	2,879,915	7.74	4,001	4,426
	TOTAL - SEWER		43,528	537,550	612,344	3,189,039					27,352,878	27,351,458	27,352,381	(905)	(0.00)	5,175	6,087

Note:
 (1) Excludes Gallons, Bills and ERC's for Residential Wastewater Only and Effluent. *Tropical Isles is a Residential Wastewater Only plant.

FLORENCE PUBLIC SERVICE COMMISSION

DOCKET

NO. 950495-WS EXHIBIT NO. 131

COMPANY: FPSC

WITNESS: FPSC

DATE: 7/29/96

SUMMARY OF WATER SERVICE AVAILABILITY CHARGES BY COMPONENT
Present, Stand Alone and Proposed Charges

DOCKET 950495-WS

EXHIBIT NO. 131

CASE NO. 96-04227

131 #

Company: SSU
Docket No.: 950495
Test Year Ended: 12/31/96
Historical Projected

FPSC
Page 4 of 4
Preparer: Bliss

Line No.	PLANT	PRESENT CHARGES				1996 STAND ALONE CHARGES					PROPOSED CHARGES					
		TOTAL MINIMUM	PLANT CAPACITY	MAIN EXT.	METER 5/8"	SERVICES	TOTAL MINIMUM	PLANT CAPACITY	MAIN EXT.	METER 5/8"	SERVICES	TOTAL MINIMUM	PLANT CAPACITY	MAIN EXT.	METER 5/8"	SERVICES
80	Silver Lakes/Western Shores	\$225		(a)	\$75	\$150	\$815	\$445	\$137	\$90	\$143	\$750	\$219	\$298	\$90	\$143
81	Skycrest	\$225		(a)	\$75	\$150	\$2,531	\$2,082	\$216	\$90	\$143	\$750	\$219	\$298	\$90	\$143
82	Spring Garden	\$225		(a)	\$75	\$150	\$410	\$132	\$45	\$90	\$143	\$750	\$219	\$298	\$90	\$143
83	St. Johns Highlands	\$225		(a)	\$75	\$150	\$612	\$347	\$33	\$90	\$143	\$750	\$219	\$298	\$90	\$143
84	Stone Mountain	\$225		(a)	\$75	\$150	\$1,158	\$850	\$75	\$90	\$143	\$750	\$219	\$298	\$90	\$143
85	Sugar Mill	\$1,158	\$831	(a)	\$75	\$150	\$1,138	\$618	\$286	\$90	\$143	\$750	\$219	\$298	\$90	\$143
86	Sugar Mill Woods	\$505			\$280	\$75	\$629	\$193	\$203	\$90	\$143	\$750	\$219	\$298	\$90	\$143
87	Sunny Hills	\$750	\$300	\$225	\$69	\$158	\$1,202	\$342	\$627	\$90	\$143	\$750	\$219	\$298	\$90	\$143
88	Sunshine Parkway	\$225		(a)	\$75	\$150	\$3,368	\$1,949	\$1,186	\$90	\$143	\$750	\$219	\$298	\$90	\$143
89	Tropical Park	\$225		(a)	\$75	\$150	\$833	\$247	\$354	\$90	\$143	\$750	\$219	\$298	\$90	\$143
90	University Shores	\$225		(a)	\$75	\$150	\$712	\$197	\$282	\$90	\$143	\$750	\$219	\$298	\$90	\$143
91	Valencia Terrace	\$225		(a)	\$75	\$150	\$473	\$214	\$26	\$90	\$143	\$750	\$219	\$298	\$90	\$143
92	Venetian Village	\$225		(a)	\$75	\$150	\$801	\$558	\$10	\$90	\$143	\$750	\$219	\$298	\$90	\$143
93	Welaka Saratoga Harbour	\$225		(a)	\$75	\$150	\$874	\$577	\$64	\$90	\$143	\$750	\$219	\$298	\$90	\$143
94	Westmont	\$225		(a)	\$75	\$150	\$302	\$15	\$54	\$90	\$143	\$750	\$219	\$298	\$90	\$143
95	Windsong	\$225		(a)	\$75	\$150	\$1,130	\$677	\$221	\$90	\$143	\$750	\$219	\$298	\$90	\$143
96	Woodmere	\$225		(a)	\$75	\$150	\$588	\$173	\$183	\$90	\$143	\$750	\$219	\$298	\$90	\$143
97	Wootens	\$225		(a)	\$75	\$150	\$1,015	\$756	\$26	\$90	\$143	\$750	\$219	\$298	\$90	\$143
98	Zephyr Shores	\$225		(a)	\$75	\$150	\$383	\$113	\$38	\$90	\$143	\$750	\$219	\$298	\$90	\$143
99	FPSC Conventional	N/A	N/A	N/A	N/A	N/A	\$750	\$218	\$299	\$90	\$143	\$750	\$219	\$298	\$90	\$143
FPSC REVERSE OSMOSIS																
100	Burnt Store	\$579		(a)	\$175	\$404	\$2,170	\$1,643	\$294	\$90	\$143	\$1,500	\$1,250	\$17	\$90	\$143
101	Marco Island	\$732	\$452		\$80	\$200	\$1,446	\$1,131	\$82	\$90	\$143	\$1,500	\$1,250	\$17	\$90	\$143
102	FPSC Reverse Osmosis	N/A	N/A	N/A	N/A	N/A	\$1,502	\$1,172	\$97	\$90	\$143	\$1,500	\$1,250	\$17	\$90	\$143

(a) Main Extension Charge - Actual Cost less 20%

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SUMMARY OF WASTEWATER SERVICE AVAILABILITY CHARGES BY COMPONENT
Present, Stand Alone and Proposed Charges

Company: SSU
 Docket No.: 950495
 Test Year Ended: 12/31/96
 Historical [] Projected [X]

FPSC
 Page 2 of 2
 Preparer: Bliss

(1)	(2) PRESENT CHARGES				(6) 1996 STAND ALONE CHARGES				(7) PROPOSED CHARGES				
	(3) TOTAL MINIMUM	(4) PLANT CAPACITY	(5) MAIN EXT.	(5) SERVICES	(6) TOTAL MINIMUM	(7) PLANT CAPACITY	(8) MAIN EXT.	(9) SERVICES	(6) TOTAL MINIMUM	(7) PLANT CAPACITY	(8) MAIN EXT.	(9) SERVICES	
26	Morningview	\$350		(a)	\$350	\$620	\$409	\$41	\$170	\$1,500	\$850	\$480	\$170
27	Palm Port	\$350		(a)	\$350	\$1,150	\$888	\$93	\$170	\$1,500	\$850	\$480	\$170
28	Palm Terrace	\$350		(a)	\$350	\$494	\$210	\$114	\$170	\$1,500	\$850	\$480	\$170
29	Park Manor	\$350		(a)	\$350	\$1,187	\$844	\$173	\$170	\$1,500	\$850	\$480	\$170
30	Point O Woods	\$350		(a)	\$350	\$1,676	\$866	\$640	\$170	\$1,500	\$850	\$480	\$170
31	Salt Springs	\$350		(a)	\$350	\$1,171	\$672	\$330	\$170	\$1,500	\$850	\$480	\$170
32	Silver Lake Oaks	\$350		(a)	\$350	\$1,912	\$1,464	\$278	\$170	\$1,500	\$850	\$480	\$170
33	South Forty	\$350		(a)	\$350	\$3,923	\$2,779	\$974	\$170	\$1,500	\$850	\$480	\$170
34	Spring Gardens	\$350		(a)	\$350	\$469	\$207	\$92	\$170	\$1,500	\$850	\$480	\$170
35	Sugar Mill	\$892	\$542	(a)	\$350	\$1,421	\$606	\$645	\$170	\$1,500	\$850	\$480	\$170
36	Sugarmill Woods	\$2,330	\$1,700	\$280	\$350	\$857	\$209	\$478	\$170	\$1,500	\$850	\$480	\$170
37	Sunny Hills	\$590	\$265	\$225	\$100	\$1,313	\$662	\$481	\$170	\$1,500	\$850	\$480	\$170
38	Sunshine Parkway	\$350		(a)	\$350	\$6,908	\$5,466	\$1,272	\$170	\$1,500	\$850	\$480	\$170
39	Tropical Isles	\$350		(a)	\$350	\$6,270	\$1,698	\$4,402	\$170	\$1,500	\$850	\$480	\$170
40	University Shores	\$350		(a)	\$350	\$1,380	\$763	\$447	\$170	\$1,500	\$850	\$480	\$170
41	Valencia Terrace	\$350		(a)	\$350	\$621	\$230	\$220	\$170	\$1,500	\$850	\$480	\$170
42	Venetian Village	\$350		(a)	\$350	\$939	\$482	\$286	\$170	\$1,500	\$850	\$480	\$170
43	Woodmere	\$350		(a)	\$350	\$1,144	\$693	\$282	\$170	\$1,500	\$850	\$480	\$170
44	Zephyr Shores	\$350		(a)	\$350	\$891	\$548	\$173	\$170	\$1,500	\$850	\$480	\$170
45	FPSC Total					\$1,500	\$850	\$480	\$170	\$1,500	\$850	\$480	\$170

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(a) Main Extension Charge - Actual Cost less 20%