

RECEIVED ORIGINAL  
FILE COPY

FPSC-BUREAU OF RECORDS  
Docket No. 960329-WS  
Gulf Utility Company

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
R  
S  
W  
O

GULF UTILITY COMPANY  
REBUTTAL TESTIMONY OF  
JAMES W. MOORE

Q. State your name, business address, and position with the Company.

A. James W. Moore, 19910 S. Tamiami Trail, Estero, Florida. I am President and CEO of Gulf Utility Company.

Q. As you reviewed both Staff and Public Counsel's exhibits do you have some general observations?

A. If the analysis and recommendations of both were implemented, Gulf would cease to function as a going concern. The Company would be unable to pay bond interest. It would be impossible to obtain the additional borrowings required to construct the plant and facilities needed to meet the growth of our service area. It appears that neither Staff nor OPC carried through their studies and analysis to the impacts on rate base and the operating income statement, so it is hard to be precise, but the following is a reflection of Public Counsel's recommendation:

	<u>Per MER</u>
Operating Income (Present Rates)	\$641,146
Interest Income	<u>41,707</u>

DOCUMENT NUMBER DATE  
04624 FEB 13 5  
FPSC-RECORDS/REPORTING

1	Total Income	\$682,853
2	Interest Expense	<u>&lt;900,714&gt;</u>
3	Net Loss	<217,861>
4	OPC Proposed Rate Reductions	<u>&lt;898,018&gt;<sup>1</sup></u>
5	Net Loss As Adjusted	<u>&lt;1,115,879&gt;</u>

6     <sup>1</sup> OPC Recommended Reduction in Revenues (Dismukes,  
7     page 2, lines 9-16).  
8     Public Counsel's proposed revenue reduction of  
9     \$898,018 plus an additional reduction for an unknown  
10    amount for adjustments to rate base, would absolutely  
11    wreck the Company financially. It would wipe out the  
12    equity account, put the Company in default of its  
13    outstanding debt securities, and throw the Company in  
14    bankruptcy. Hopefully the Commission will ignore  
15    OPC's unrealistic recommendations. Similar analysis  
16    cannot be made for Staff testimony because staff has  
17    never shown a revenue deduction estimate attendant to  
18    their work.

19                   PROPERTY TRANSACTIONS WITH AFFILIATE

- 20    Q. Both Staff and Public Counsel credit CIAC for \$160,928  
21    stemming from a transaction with Caloosa Group in  
22    February 1990. Would you briefly summarize that  
23    transaction, then state your opinion.
- 24    A. In 1990, Caloosa Group, Inc. constructed \$160,928 of  
25    on-site facilities in a subdivision called Caloosa

1 Trace and the owners were given stock upon the  
2 transfer of the assets to the Utility. The ownership  
3 of the Caloosa Group and the Utility are the same.  
4 The transaction itself is very open and straight  
5 forward with stock being issued for valuable assets.  
6 There are two reasons the Commission should approve  
7 the Company's accounting of this transaction, the  
8 first being there is a substantial difference in the  
9 conditions under which the stockholders obtained  
10 service in contrast to other developers in the area;  
11 and second, the Company's accounting of this  
12 transaction strengthened the Company financially,  
13 benefitting the customer over the long pull. Rather  
14 than there being an issue of shifting the cost burden  
15 to other developers or to the consumers, they both  
16 have benefited.

17 Q. Would you briefly describe the general development of  
18 the Company's service area?

19 A. Our certificated service area is between Ft. Myers and  
20 Naples and has been one of the fastest growing areas  
21 in the state. Normally, there have been 15-20  
22 developers active in the area and, using the following  
23 table shows the growth from 1982 to 1995.

24  
25

	<u>Water Operations</u>		<u>Wastewater Operations</u>	
	<u>Customers</u>	<u>m gal Sales</u>	<u>Customers</u>	<u>m gal Sales</u>
1983	1,889	117,888	375	41,380
1995	<u>6,835</u>	<u>627,159</u>	<u>2,299</u>	<u>195,775</u>
Increase:	4,946	509,271	1,924	154,395
ACG <sup>1</sup>	11%	15%	16%	14%

<sup>1</sup> Annual Compound Growth

Q. And what has been the construction program to meet that growth?

A. The present owners acquired the Company in 1982, and the major construction programs starting in 1988 were:

1988 • Constructed a second wastewater treatment plant (Three Oaks), with Capacity of 250,000 gpd

1989 • Constructed a 1 million gallon storage tank

1990 • Constructed new well field and 500,000 gpd water treatment plant

1991 • Constructed 250,000 gpd addition to Three Oaks WWTP

• Constructed looping water mains

1994 • Constructed 500,000 GPD addition to Corkscrew WTP

1995 • Constructed 250,000 gpd addition to Three Oaks WWTP

• Major water transmission lines installed

- 1           1996 ● Construction of water transmission mains  
2                   ● Relocate force main along Route 41  
3                   ● Construction of water and wastewater lines to  
4                   Florida Gulf Coast University  
5                   ● Construct 833,000 gpd addition to water  
6                   treatment plant  
7           1997 ● Construct 750,000 gpd addition to Three Oaks  
8                   WWTP  
9           1998 ● Construct new force main along Route 41  
10          2000 ● Retrofit skids 1 and 2 at Corkscrew WTP  
11                   ● Construct deep well  
12                   ● Relocate water and wastewater lines to  
13                   accommodate U.S. 41 widening  
14          Q.    And how has construction been financed?  
15          A.    Up through 1987, it was financed through stockholders  
16               and bank loans. In 1988, the stockholders converted  
17               \$626,800 of loans to equity capital, and the Company  
18               issued \$10 million of industrial development revenue  
19               bonds. In 1990, it further strengthened the equity  
20               base by \$160,928 when common stock was issued for the  
21               assets of the Caloosa Group. By the year 2000, we  
22               estimate another \$5-7 million of outside capital will  
23               have to be raised.  
24          Q.    And how has the stockholder fared during this same  
25               period of time?

1 A. The Company started in 1982 and through 1987, which  
2 was just prior to the issue of the \$10 million of  
3 IDRB's, the Company had a negative retained earnings  
4 of \$329,788. Through 1995, the retained earnings were  
5 a negative \$13,427. This data is taken from Exhibit  
6 JWM-2, attached to my direct testimony. As this  
7 summary shows, in the first 13 years of its existence,  
8 the Company has not made money.

9 Q. Now let's go back to the development of the area and  
10 the needs of the customers in Gulf's certificated  
11 area. What are their water and wastewater  
12 requirements?

13 A. Basically, potential customers need the availability  
14 of the service. In any real estate development, some  
15 group has to come up with "up front" money and  
16 construct facilities so the capacity in water and  
17 wastewater plants is available to serve the new homes  
18 being built.

19 From the Company's viewpoint, anywhere from one to  
20 five years prior to the builder getting their permit,  
21 Gulf must provide the "up front" money to build this  
22 Capacity; the stockholder, in large part, absorbed the  
23 losses associated with this "up front" money. From  
24 the builder's viewpoint, they contact the utility for  
25 service, are issued a permit and proceed to build.

- 1 The benefits of the Company building plant capacity in  
2 advance of the builder's needs go to the builders in  
3 the area. Equity dictates this situation be brought  
4 into balance.
- 5 Additionally, to return to the fundamental issue, how  
6 is any utility with the earnings history of Gulf and  
7 the prospective earnings attendant to Staff comments  
8 and OPC recommendations going to attract additional  
9 investment capital?
- 10 Q. Is Caloosa a large developer?
- 11 A. No, quite the contrary. It has only one Development  
12 with 133 lots, of which 28 remain unsold today. No  
13 new developments are planned or are being planned.
- 14 Q. With reference to the operating losses, what are your  
15 observations?
- 16 A. For the period 1982-1988, the losses were from the  
17 operations of the Company. In 1985 and 1988, service  
18 availability charges were increased, and rates were  
19 increased in 1986, 1988 and 1991. So the utility  
20 operations were in the black after 1986. However,  
21 starting in 1989, the losses and/or depressed earnings  
22 are in large part related to the IDRB loans earmarked  
23 for construction. The difference between the interest  
24 on these loans earmarked for construction and the  
25 interest income from temporarily investing this money

1 in government securities as the bond indenture  
2 required was over \$1,500,000. This was the  
3 stockholders' loss.

4 These losses are directly related to making water and  
5 wastewater capacity available to the customers who  
6 have purchased homes from 15-20 active developers in  
7 the area. When Gulf stockholders absorb over  
8 \$1,500,000 in losses, and the customers and developers  
9 benefit by having the service available when and if it  
10 is needed, there is a substantial difference in the  
11 service provided the stockholders in Gulf/Caloosa and  
12 the other developers in the area. For that reason,  
13 there is no discrimination in the transaction where  
14 Gulf issued stock for the assets of Caloosa.

15 Q. The amount in question is approximately \$160,000.  
16 What is the effect on customer rates?

17 A. It will effect customer rates \$14,800 per year. They  
18 have received much more benefit from our programs than  
19 that.

20 Q. How have the customers benefitted?

21 A. The Company's programs have provided quality service  
22 at reasonable prices to the area. The facilities  
23 constructed were well planned and engineered and  
24 brought economy of scale into the operations. With  
25 customer growth and economy of scale, the Company was



1           able to maintain stable operations and stable rates.  
2           We must be doing something right if we haven't  
3           increased rates for six years, and the increase we are  
4           requesting now for water and wastewater combined is  
5           only two-thirds of the increase in the CPI over that  
6           same period. Our customers will pay less in real  
7           terms - in inflation adjusted dollars - for utility  
8           service from Gulf than they did in 1991.

9           Q. How does a higher equity base benefit the customer?

10          A. Very significantly. With a higher equity base and  
11          stable earnings, the Company will have better  
12          prospects of successfully negotiating the refinancing  
13          of the Industrial Development Revenue Bonds with lower  
14          interest rates plus freeing \$1 million of required  
15          reserve funds that then can and will be invested in  
16          new facilities. The consumer will benefit from these  
17          lower costs and the additional investment. Based on  
18          discussions with our bond underwriters which were  
19          suspended as the result of the FPSC initial  
20          overearnings investigation, the debt refinancing will  
21          produce a 250-300 basis point reduction in borrowing  
22          costs which would reduce expenses \$250,000 annually.  
23          The release of the \$1,000,000 in cash collateral would  
24          reduce our borrowing requirements by a like amount,  
25          producing an additional \$60-70,000 in annual expense

1 reduction and benefit rate payers accordingly. The  
2 \$14,800 cost of the additional equity pales in  
3 comparison to the \$300,000 plus benefit that a  
4 stronger balance sheet can provide.

5 Q. Why is greater equity and a stronger balance sheet  
6 important?

7 A. It is no different than an individual borrowing money  
8 to purchase a home. Lenders require an adequate  
9 equity base to support debt. If equity is further  
10 reduced from its already low level, it will be even  
11 harder to sell bonds to finance construction.  
12 Attracting new equity to Gulf will be difficult until  
13 it can demonstrate that it can sustain adequate  
14 earnings in the future.

15 Q. What are your conclusions?

16 A. The Company's accounting for the Caloosa Trace  
17 transaction strengthens the equity base of the  
18 Company, reflects the continuing commitment of the  
19 stockholders to provide quality service to the area,  
20 and will benefit consumers over the long pull. In my  
21 opinion, the accounting should be approved by the  
22 Commission.

23 OFFICE RENTAL & OFFICE EXPENSE

24 Q. Staff has made an adjustment to office rent on the new  
25 office building. Please comment on this.

1 A. First and foremost, Gulf had outgrown the existing  
2 space and could not expand its office on Bartow Blvd.;  
3 second, there was a need for a more easily accessible  
4 location to provide better service to our customers;  
5 third, the new office provides greater efficiency;  
6 fourth, the Company was unable to finance a new office  
7 because of the large capital demands to build utility  
8 plant to meet the growing needs of the area; and  
9 fifth, a leading independent M.A.I. appraiser in the  
10 area substantiated the rental charge as a market rate  
11 for an independent third party, the bank who made the  
12 loan on the office building. Finally, there was no  
13 office space available in the area to lease from a  
14 third party.

15 Based upon the above factors, it was management's  
16 judgement that the new office facilities and the  
17 rental was the most economical method of serving our  
18 customers. Gulf rents only one-third of the building.  
19 In late 1996, most of the remaining two-thirds of the  
20 building was rented at a charge comparable to that  
21 being paid by Gulf, again verifying the reasonableness  
22 of the rental charge.

23 Q. Would you review some of the background on the need  
24 for new office facilities?

25 A. The old office was located at the San Carlos water

1 plant and surrounded by residential subdivisions. As  
2 the Company grew and the service area expanded, the  
3 location was not convenient to many of our customers,  
4 plus it raised safety questions with the traffic in  
5 area where children are playing or waiting for school  
6 buses. Coupled with this was the need for an  
7 operations center to house new computer control  
8 equipment for both the water and wastewater  
9 operations, plus new laboratory facilities. The old  
10 office is used for these purposes at this time, in  
11 addition to offices for the Operations Manager, the  
12 Field Service Supervisor, Water and Wastewater Lead  
13 Operators and their staff, and for record storage.  
14 Gulf was able to design the new office to serve our  
15 unique needs. This increased efficiency and saved the  
16 need for additional future staffing for sometime to  
17 come. Even if we could have leased from others, it is  
18 highly unlikely this would have been the case.  
19 The new office is located on U.S. Highway 41 in a  
20 convenient area for our customers, with a new drive-up  
21 window for their convenience. Our bill payment at the  
22 office and by automatic payment has increased 10-15%  
23 since we occupied the new office.

24 Q. The third item you mentioned is the inability to  
25 finance a new office.

- 1 A. With the growth of the system, there is a large and  
2 continuing need for capital. For the period 1996-  
3 2000, the capital expenditure will be about \$9  
4 million, of which about one-third will be funded by  
5 CIAC. These amounts exclude on-site facilities that  
6 are contributed by developer. This means we have to  
7 raise \$5.0 to \$6.0 million of outside capital in a  
8 five-year period. Financing growth has eaten into the  
9 equity account, and with inadequate debt service  
10 coverage, what little borrowing capacity we have left  
11 has to be reserved for plant expansion. Gulf has no  
12 excess cash flow from operations to cover required  
13 debt service on that portion of the building it is not  
14 leasing and was not leased at the time. Therefore,  
15 the Company could not undertake to construct a new  
16 office building itself.  
17 Caloosa undertook the building, permitting Gulf to  
18 design their own space, without any obligation to  
19 support the remaining building with only a five year  
20 lease commitment. The building and its location meet  
21 the needs of Gulf Utility operations.
- 22 Q. And would you summarize Gulf's obligations under the  
23 lease?
- 24 A. The lease is typical of such agreements in the area  
25 and includes:

- 1            1.    Annual Rental - \$47,172.00
- 2            2.    Maintenance - \$818.96 per month for the first
- 3                            year. Commencing with the second lease year and
- 4                            each lease year thereafter, lessee's
- 5                            proportionate share of estimated operating
- 6                            expense shall be a monthly charge equal to 1/12
- 7                            of lessee's share of actual operating costs of
- 8                            previous year.
- 9            3.    Terms - Five year lease, rent paid in advance on
- 10                            the first day of each month in equal monthly
- 11                            installments.
- 12    Q.    Turning now to the report from the real estate
- 13                            appraiser, would you summarize that report?
- 14    A.    This report was done not for Gulf or Caloosa, but for
- 15                            the bank which ultimately loaned the funds to mortgage
- 16                            the building. The relevant portions of the report
- 17                            itself have been identified as JWM Exhibit 5.
- 18            1.    Firm - Allied Appraisers & Consultants, Inc.,
- 19                            1642 Medical Lane, Fort Myers, Florida 33907,
- 20                            (941) 939-1557.
- 21            2.    Basis of study - Appraisal to estimate the market
- 22                            value of the office building at 19910 South
- 23                            Tamiami Trail, Estero, Florida to qualify
- 24                            mortgage financing with Northern Trust Bank,
- 25                            Bonita Springs, Florida.

1           3. Conclusion - "After considering comparable  
2           rentals, it is our opinion the market rent for  
3           the subject property is between \$10.00 and \$12.00  
4           per square foot on a triple net basis."

5       Q.    You indicate Lee Memorial Hospital, the not-for-profit  
6           hospital serving Lee County, has leased about two-  
7           thirds of the office building. Please comment on that  
8           lease.

9       A.    On May 13, 1996 the Lee Memorial Health System entered  
10           into a five year lease with Caloosa Group, Inc. The  
11           annual rental is \$77,520.00 (\$12.00 per rentable  
12           square foot) based on 6,460 rentable square feet. The  
13           maintenance expenses equal \$1.50 per rentable square  
14           foot and are adjusted to years two through five  
15           maintenance expenses identical to Gulf's lease  
16           agreement.

17       Q.    And what are your conclusions on the office rental?

18       A.    It was and is the judgement of the management of the  
19           Company that the new office building is required in  
20           providing service to our customers, and the rental  
21           charge is reasonable. The amount of rent is at market  
22           value as substantiated by the independent appraisal  
23           and confirmed by the rent being paid by the Lee  
24           Memorial Hospital system. The rent does not exceed  
25           the going market value and is inherently fair.

PRESIDENT'S BUSINESS EXPENSES

1  
2 Q. Mr. Moore, Ms. Dismukes allocated to Caloosa some of  
3 your expenses - business, conferences, administrative  
4 and car expenses. What are your comments?

5 A. First, Caloosa is a very inactive company, and my time  
6 and effort is spent on Gulf Utility. Caloosa has no  
7 on-going business. Its only assets are the 29 lots  
8 being sold by others and the office building we have  
9 been discussing. If Gulf didn't exist, any and all  
10 services performed by Gulf employees for Caloosa would  
11 be contracted out at very little expense and no  
12 benefits. There is practically no expenditures of  
13 time or money by me for Caloosa. I notice Ms.  
14 Dismukes on her Schedule 4 allocates the cost of  
15 2.62%, the same as rent, office supplies and computer  
16 depreciation. There is no relationship between the  
17 allocation of these items to my limited expenditures  
18 for business and conference. Regarding car expense,  
19 there is virtually no usage of the car for Caloosa.  
20 I sign checks, tax reports, etc. and that is done in  
21 the office. Then Ms. Dismukes elects to allocate  
22 11.11% of car expense based on payroll cost. Caloosa  
23 is a Sub-Chapter "S" Corporation and distributes its  
24 profits to its stockholders to eliminate double taxes.  
25 Ms. Dismukes included these profits in her payroll



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

cost. These distributions are unrelated to Gulf and Ms. Dismukes adjustments should be rejected.

REUSE RATE

Q. Ms. Dismukes has proposed a \$.25 per mgal rate for reuse water. What are your comments on this proposal?

A. Ms. Dismukes failed to recognize that the golf courses that use reuse water are not customers. Spray irrigation is an integral part of the wastewater treatment process for Gulf. Gulf has implemented a program that produces the lowest overall cost for its customers. It not only is the lower cost alternative of deep well injection, advanced wastewater treatment or holding ponds, but Gulf in large measure has little capital invested in the effluent disposal system since most of the capital requirements were contributed. Gulf's effluent is 100% disposed through golf course irrigation. This contrasts with both Lee County and Florida Cities which have holding ponds or discharge to rivers, with golf course irrigation being a supplementary system. Gulf contracts with developers recognize this fact, requiring the golf courses to take all effluent even in the rainy season. Further, substantial investment by the golf courses is required to comply with regulatory agency requirements for effluent storage. DEP regulations require a minimum

1 of three days effluent storage. This requires golf  
2 course owner's land being set aside for holding ponds  
3 and their bearing the costs of construction and  
4 maintenance. Other utilities, such as Florida Cities  
5 Water Company constructed advanced wastewater  
6 treatment facilities to meet standards for discharging  
7 effluent into the Caloosahatchee River, with the  
8 associated cost included in the customers' rates. FCWC  
9 uses the river discharge as its primary method of  
10 effluent disposal with spray irrigation to nearby golf  
11 courses as a secondary method. Gulf, on the other  
12 hand, has only one method of effluent disposal and  
13 that is spray irrigation on golf courses. It has  
14 contracted with these golf courses to take all its  
15 effluent, thus saving expensive treatment facilities  
16 such as those required of FCWC. Gulf customers have  
17 and will benefit from lower cost of spray irrigation  
18 for effluent disposal.

19 Q. How should the cost of treatment be included in rates?

20 A. For comparison purposes, the cost of FCWC's AWT plant  
21 and effluent line into the Caloosahatchee River is  
22 included in the base rates. With Gulf, its contracts  
23 with golf courses serves the same function, namely,  
24 disposal of effluent that meets all regulatory agency  
25 requirements. Any cost related to this disposal

1 system should be included in the basic rates, the same  
2 as FCWC.

3 Q. Regarding the golf course reuse sites, do they use  
4 groundwater as a source of water for spray irrigation  
5 and do they need permits from SFWMD?

6 A. Yes, they do.

7 Q. And what are the groundwater permits of the reuse  
8 sites in Gulf's service area?

9 A. San Carlos Golf Course: Consumptive use permit #36-  
10 00308-W; average day allocation is 285,000 gpd;  
11 maximum day allocation is 690,000 gpd; maximum year  
12 allocation is 104,000,000. Lakes and wells are the  
13 source of withdrawal.

14 Villages at Country Creek Golf Course: Consumptive  
15 use permit #36-00479-W. Average day allocation is  
16 403,000 gpd; maximum month allocation is 23,600,000  
17 gpd; total annual allocation is 147,000,000 gallons.  
18 Lakes and wells are the sources of withdrawal.

19 The Vines Golf Course: Consumptive use permit #36-  
20 00737-W. Average day allocation is 244,000 gpd;  
21 maximum monthly allocation is 13,700,000 gallons;  
22 total annual allocation is 89,000,000 gallons. Lakes  
23 and wells are the sources of withdrawal.

24 Q. Is some of the reuse water from the Corkscrew Water  
25 Plant?

- 1 A. Yes. The FDEP permit allows Gulf to monitor the  
2 allocation and results of mixing effluent from the  
3 Corkscrew WTP and the Three Oaks WWTP. This  
4 temporarily eliminates the construction of a \$2.5  
5 million deep injection well, but timing and  
6 requirement to construct this deep injection well is  
7 the biggest uncertainty we face in the near future.
- 1 Q. Have you read the testimony of Ms. Edith Xanders?
- 2 A. Yes I have.
- 3 Q. What is your view of Ms. Xanders analysis of re-use  
4 rates?
- 5 A. The text of Ms. Xanders testimony supports Gulf's  
6 position, although she opens her testimony in support  
7 of a charge for effluent. Beginning on page 3, line  
8 20, of her testimony she discusses the factors to be  
9 considered in Gulf's case (no alternative method of  
10 effluent disposal, and alternative sources of water  
11 available to effluent customers), and states this  
12 "could justify the continuation of a zero charge for  
13 reuse."
- 14 Q. What would be the impact on Gulf's operations if a  
15 reuse charge was imposed?
- 16 A. As a general observation, it would take an operation  
17 that is now low cost and efficient and subject it to  
18 untold litigation and untold cost consequences to the

1 detriment to all parties, namely Gulf, the golf  
2 courses, and finally our customers. Based on my  
3 conversations with existing and prospective re-use  
4 recipients it is clear at least three things would  
5 happen:

6  
7 First, existing users would take as little reuse water  
8 as possible in order to avoid the expense. They would  
9 supplement the minimal reuse take with water from  
10 their existing well systems.

11  
12 Second, prospective reuse sites would avoid or delay  
13 as long as possible entering agreements to accept  
14 reuse from Gulf. If ultimately accepting reuse, they  
15 would limit contractually the amount they would agree  
16 to accept to the least amount possible.

17  
18 Third, on a daily basis Gulf would find itself unable  
19 to dispose of effluent in the quantities it has  
20 historically delivered to the sites it now serves.  
21 This will create an operational problem to which there  
22 is no immediate solution which could force a temporary  
23 moratorium on new service.

24 Q. Do you know what experience Lee County Utilities (LCU)  
25 has had with effluent disposal and effluent rates?

- 1 A. Beginning in 1995 LCU charged \$.21 per 1,000 gallons  
2 to those who took their effluent. Because they had a  
3 difficult time disposing of the effluent they  
4 generated, they lowered the charge to \$.04 per 1,000  
5 gallons in July 1996. The charge remains unchanged  
6 since that time.
- 7 Q. Doesn't the South Florida Water Management District  
8 (SFWMD) require users such as golf courses to take  
9 effluent if it is available?
- 10 A. Yes they do if it is economically and technically  
11 feasible. They also grant consumptive use permits to  
12 "back up" or supplement the effluent water supply in  
13 the event it is interrupted or not suitable or  
14 unavailable for some other reason.
- 15 Q. Why then do you believe the existing and future golf  
16 courses won't take all the effluent you are required  
17 to dispose of?
- 18 A. It costs less to pump free well water than to pump  
19 effluent that costs them money. Golf courses will  
20 take effluent only to the extent they absolutely must  
21 because of the cost. What regulator will tell them  
22 they are taking inadequate quantities? What will they  
23 base such a finding on? Who will force the golf  
24 courses to take more than they say then can? What  
25 will be the penalties? Today Florida law says when a

1 sewer line runs in front of a home the homeowner must  
2 connect, but no agency will accept enforcement  
3 responsibility. The reasons have a familiar ring:  
4 inadequate staff, inadequate funding, etc. If and  
5 when these types of arguments are sorted out as to the  
6 required taking of effluent, we would long ago have  
7 had to solve the very real and immediate problem of  
8 effluent disposal. Nothing has changed as it relates  
9 to the problems an effluent charge creates for Gulf.

10 Q. What other problems might occur?

11 A. It is a real possibility we will either be sued by  
12 disposal site operators or they will declare their  
13 contracts with Gulf void, refusing to accept effluent.

14 Q. How would you deal with these problems?

15 A. We would have to immediately request a court order to  
16 force site operators to take effluent for the  
17 immediate future. We would have to develop  
18 alternative methods of disposal, which will be  
19 expensive. Of course, the legal expenses attendant to  
20 all this will not come cheap either.

21 Q. What would the consequences of any or all of this be  
22 to your customers?

23 A. The cost of service to water and wastewater customers  
24 would have to increase as Gulf develops the  
25 alternative facilities to dispose of effluent and

1 reject water through methods other than spray  
2 irrigation. Additionally, we could face a moratorium  
3 on new connections as the FDEP has made clear  
4 treatment plants cannot be operated at a capacity  
5 beyond their ability to safely dispose of effluent.

6 Q. And what are your recommendations?

7 A. My recommendation is that the present method of  
8 disposing of effluent be retained. Gulf has never had  
9 any other method of disposal of effluent. We were  
10 doing this long before the FPSC had any interest in  
11 assigning charges for effluent. In Gulf's case, the  
12 disposal method is an integral part of the treatment  
13 process, just as an injection well or percolation  
14 ponds would be. Costs have been avoided and customer  
15 rates kept below what they otherwise would be as the  
16 result. If the Commission creates a cost, the result  
17 will be a disproportionate increase in customer costs  
18 as willing takers of effluent will disappear and funds  
19 will have to be spent to develop alternative methods  
20 of disposal for reject and effluent water. In the  
21 case of other utilities where they already have  
22 additional and alternative disposal options, the  
23 problems and costs created by a new charge for  
24 effluent do not exist. Our goal is to maintain an  
25 efficient and low cost operation, and the present



1 method of disposing of effluent does that.

2 COMPENSATION - STAFF & DIRECTORS

3 Q. OPC reduced the 6.5% payroll increase the Company  
4 granted in 1996 as well as some individual salaries.  
5 Would you comment on this?

6 A. The Company granted payroll increases in 1996 that  
7 average overall 6.5%. The increase recognized merit  
8 increases, increases with advancement in operating  
9 licenses, and other factors. We attempt to be fair to  
10 our employees and offer competitive salaries with  
11 utilities in the area. Any analysis of personnel  
12 costs should be broader based. The issue should be  
13 whether Gulf has excessive payroll expense and whether  
14 we are operating efficiently, not who the employees  
15 are and what their salary or salary increase might be.  
16 That is micro-management. If you follow the logic  
17 that our expenses should be reduced because a  
18 particular person is excessively compensated or is not  
19 necessary to our operations, then we should be given  
20 credit in the calculation of expenses where our  
21 employees are underpaid or have not been hired at all  
22 when compared to the industry as a whole. With access  
23 to all the water and wastewater company filings, I  
24 would think Staff has developed common-sized financial  
25 information to address these issues. On a local

1 level, we find that our salary expense compares very  
2 favorably to local utilities, based on the annual  
3 survey results of the nine companies that operate in  
4 Lee County (see Exhibit JWM-6). Gulf's 1995 wages  
5 were about 12% lower than the average for other  
6 utilities in Lee County, and we are attempting to  
7 narrow that gap. Clearly there is room and  
8 justification for wage and salary increases above the  
9 increased cost of living. And, having granted such  
10 increases, Gulf is still operating at a lower cost per  
11 similar position than other area utilities. In the  
12 same context, there are positions other utilities  
13 staff that Gulf does not. For example, we employ no  
14 staff engineers, attorneys, electricians, or rate and  
15 regulatory personnel.  
16 Personnel cost comparisons are even more favorable  
17 when, adjusted for number of accounts we compare the  
18 number of meter readers, customer service reps, field  
19 service and maintenance personnel we employ to other  
20 area utilities. We are able to employ fewer people  
21 because we have pushed automation, cross-training,  
22 required employees to perform duties in addition to  
23 their primary job description, and generally made the  
24 effort to work smarter in order to be a low cost  
25 service provider. For example, customer service reps

1 call delinquent accounts now before a field service  
2 rep is given a work order to discontinue service for  
3 non-payment. Not only has delinquency gone down, but  
4 the need for additional field service personnel has  
5 also been reduced. The Commission should accept  
6 Gulf's wage and salary structure, and reject OPC's  
7 proposed reductions.

8 Q. Ms. Dismukes has recommended a reduction of \$30,234 in  
9 Mr. Mann's salary. Would you comment on this?

10 A. Generally, my response is essentially the same as my  
11 answer to the prior question. This type adjustment is  
12 the worst kind of micro-management. If there are to  
13 be deducts for individual employees that don't meet  
14 Ms. Dismukes micro-management standards, where are the  
15 credits for our efficiencies? Mr. Mann has been an  
16 employee of Gulf for 10 years. He holds a Masters  
17 Degree in Business Administration. He is a Certified  
18 Public Accountant and a Chartered Financial Analyst.  
19 He is an integral part of our management team. He is  
20 the board liaison with the Company, providing  
21 independent analysis and alternatives to those of  
22 management for board consideration. He has  
23 participated in all Gulf's borrowings and related  
24 negotiations. He provided testimony and was a  
25 participant in Docket No. 94-00418 Southwest Florida

1 Capital Corporation vs. Gulf Utility involving the  
2 complex issue of CIAC. He is active in all tax-  
3 related matters and works with our auditors in  
4 preparation of our annual financial statements. While  
5 he does not punch a time clock, the services he  
6 provides Gulf are well worth the amount we pay him.  
7 With the large capital requirement of our upcoming  
8 construction projects, he will again be active in  
9 raising the money to finance these projects.

10 Q. Would you comment on Director's fees paid by Gulf?

11 A. Gulf has a board consisting of 5 members, with only  
12 non-employee directors paid a fee. Officers of the  
13 Company who are board members do not receive director  
14 fees. Directors of course have potential liabilities  
15 in exercising their responsibility. It is a common  
16 practice to pay directors fees for their services.  
17 While our directors - just like those on any board -  
18 may not attend every meeting, they are active,  
19 involved, and participating between meetings in  
20 meetings among themselves and in conversations and  
21 meetings with management. The fees are reasonable  
22 given the size of the Company, the size of the  
23 construction and financing programs, and their  
24 responsibility.

25 FLORIDA GULF COAST UNIVERSITY FACILITIES

- 1 Q. On pages 5 and 6 of his testimony, OPC Witness Mr.  
2 Bidy states that the lines installed for the  
3 University will serve not only the campus, but private  
4 developments off campus as well. Would you comment on  
5 this?
- 6 A. The facilities to serve FGCU were designed by the  
7 university's engineers and considered only their  
8 service requirements. In fact, the FGCU staff did not  
9 want other lines interconnected with the campus lines  
10 because they were concerned such connections would  
11 negatively impact pressure and fire flow requirements  
12 of the University. While Gulf approved the design of  
13 FGCU engineers, it is clear their design only  
14 considered current campus requirements.
- 15 Q. When did you begin providing service to FGCU?
- 16 A. In December 1996. Water was initially used to charge  
17 and run the campus chiller system. Continuously since  
18 that time water has been available and used for the  
19 chiller system and construction purposes. It is my  
20 conclusion Mr. Bidy is incorrect to say that service  
21 has not yet been provided.
- 22 Q. Does that conclude your rebuttal testimony?
- 23 A. Yes, it does.

Docket No. 960329-WS  
Gulf Utility Company

EXHIBIT 2\_(JWM-5)

APPRAISER'S REPORT

# ALLIED APPRAISERS & CONSULTANTS, INC.

*Appraisers • Brokers • Consultants • Market Analysts*

1642 MEDICAL LANE • FORT MYERS, FL 33907-1102 • (941) 939-1887 • FAX (941) 278-1106

H. NEAL SCOTT, MAI  
STATE-CERTIFIED GENERAL APPRAISER  
CERTIFICATE NO. #Z 0000743

July 24, 1996

Mr. Walter L. Ballard  
Northern Trust Bank  
26790 S. Tamiami Trail  
Bonita Springs, Florida 33923

Re: Self-Contained Appraisal #960701 - Gulf Utility Office Building, 19910 South Tamiami Trail, Estero, Florida

Dear Mr. Ballard:

As requested, I have made a personal inspection and self-contained appraisal report of the Gulf Utility office building that is located at 19910 South Tamiami Trail in Estero, Florida. The purpose of this appraisal is to estimate the market value of the leased fee interest in the subject property as though the building was completed as of July 1, 1996.

The legal description is lengthy and can be found in the body of this report. The attached appraisal report contains the data, analyses, limiting conditions, and conclusions of value. The property was assumed to be free of all liens and encumbrances except for typical conventional financing. It was also assumed the rental space was completed as per the lease agreement.

It is our opinion the market value of the leased fee interest in the subject property as of July 1, 1996, was:

**ONE MILLION THREE HUNDRED TWENTY-FIVE THOUSAND DOLLARS**

**(\$1,325,000.00)**

I certify that, during the completion of the assignment, I have personally inspected the property that is the subject of this report. I would like to recognize the assistance of Amanda Davis in the data collection for this report.

Mr. Walter L. Ballard

Page 2

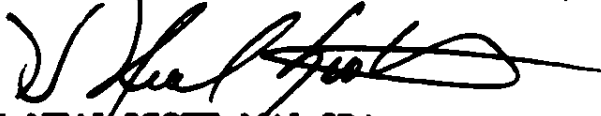
July 24, 1996

We certify we have no past, present or future interest in the real estate and to the best of our knowledge the facts contained herein are true and correct.

We appreciate this opportunity to be of service.

Respectfully submitted,

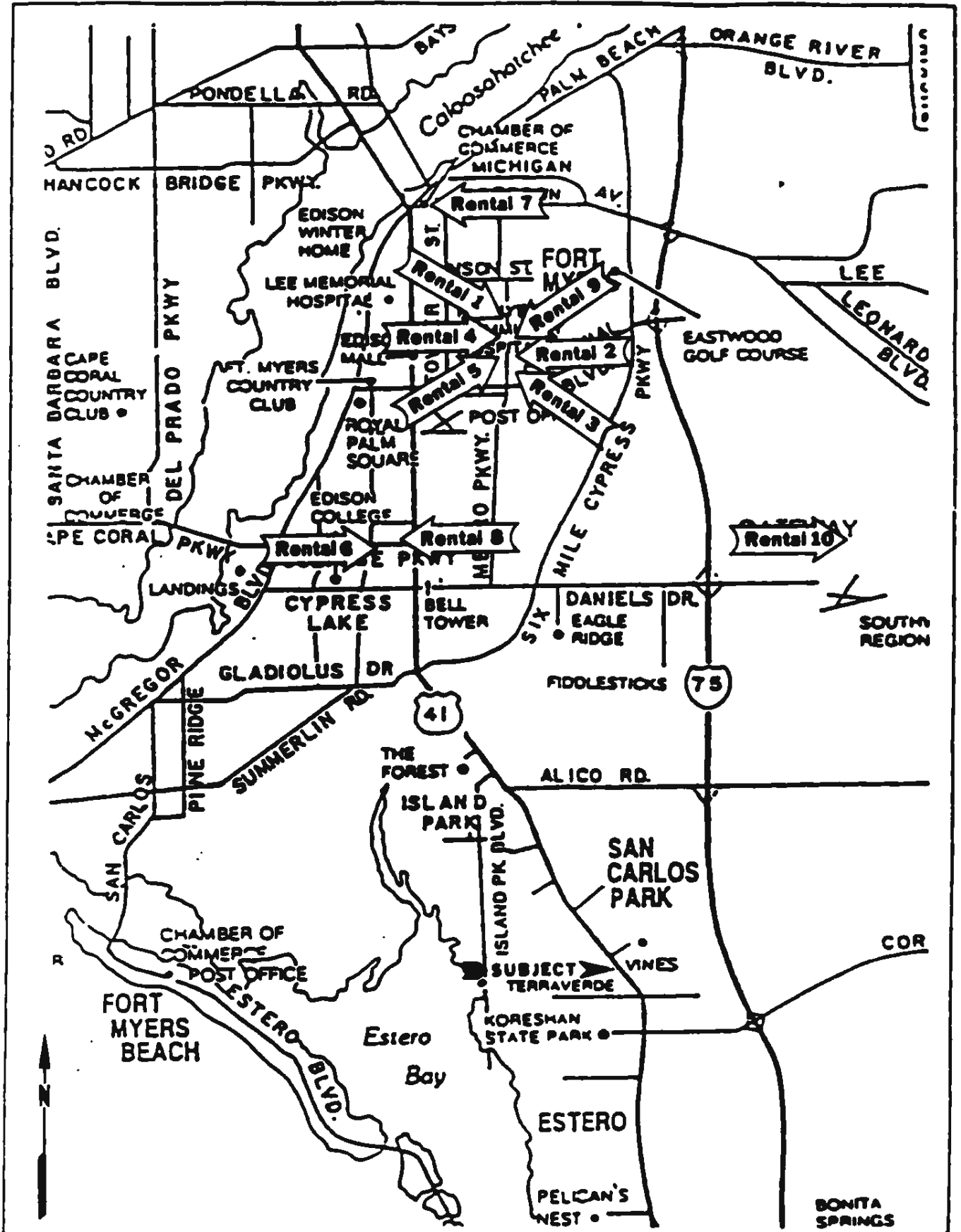
ALLIED APPRAISERS & CONSULTANTS, INC.

A handwritten signature in black ink, appearing to read "H. Neal Scott", written over a horizontal line.

H. NEAL SCOTT, MAI, SRA  
State-Certified General Appraiser  
Certificate No. RZ 0000743

:bp





**COMPARABLE RENTAL MAP**

Rental	Building Address	Year Built	Leasable Area (Sq.Ft.)	Rental Rate Per Sq.Ft.	Occupancy	Expenses
1	Metro Center I 2891 Centerpointe Drive Fort Myers, Florida	1990	37,350±	\$9.00 Triple Net	90%	\$4.66 CAM
2	General Electric Building 4315 Metro Parkway Fort Myers, Florida	1986	72,458±	\$10.00 Triple Net	100%	\$8.00 CAM
3	Metro Park Executive Center 4415 Metro Parkway Fort Myers, Florida	1985	60,596±	\$11.00 to \$16.00 Triple Net	86%	\$6.50 CAM
4	Fairfax Center 4210 Metro Parkway Fort Myers, Florida	1988	57,496±	\$16.00 Gross	100%	\$6.80 Expense Stop
5	Fairfax Center II 4310 Metro Parkway Fort Myers, Florida	1989	61,289±	\$17.50 Gross	97%	\$6.30 Expense Stop
6	One University Park 12800 University Drive Fort Myers, Florida	1990	132,500±	\$13.50 to \$15.00 Triple Net	97%	\$7.13 Expense Allowance
7	Barnett Centre 2000 Main Street Fort Myers, Florida	1988	121,190±	\$12.50 Triple Net	95%	\$5.90 CAM
8	SunTrust Financial Center 12730 New Brittany Boulevard Fort Myers, Florida	1988	61,424±	\$12.00 Triple Net	67%	\$6.00 CAM
9	General Electric Building 4211 Metro Parkway Fort Myers, Florida	1994	66,265±	\$10.20 Triple Net	100%	Pass-Thru
10	Sony Office Building Gateway Boulevard Fort Myers, Florida	1996	67,226±	\$10.11 Triple Net	100%	Pass-Thru

**Analysis of  
Comparable Rentals**

**Rental No. 1** is the Metro Center I office building that is located at 2891 Centerpointe Drive in the Metro Park Subdivision northwest of the subject property. This is a 3-story, concrete block and glass office building that was built in 1990 and contains 37,350± square feet of net leasable area. The rental agent indicates the current base rent is \$9.00 per square foot plus a CAM of \$4.66 per square foot. Typical lease term is 5 years with a 4% per year escalator and current occupancy at 90%. This is one of the newer buildings in the Metro Park Subdivision. The overall quality is inferior to the subject.

**Rental No. 2** is the General Electric Building located at 4315 Metro Parkway in the Metro Park Subdivision. This 5-story, concrete block and glass office building was built in 1986 and is 100% occupied by General Electric. The lease was renegotiated in 1991 and is currently \$10.00 per square foot on a triple net basis plus an \$8.00 CAM charge. Because one tenant leases the entire 72,458± square feet, the lease rate would be less than could be anticipated for the subject.

**Rental No. 3** is the Metro Park Executive Center located at 4415 Metro Parkway, which is just south of the General Electric Building, all in the Metro Park Subdivision. This building was built in 1985 and contains 60,596± square feet of net leasable area. Currently rental rate is \$11.00 per square foot plus a CAM charge of \$6.50 per square foot. Current occupancy is 86%. This building is considered similar to the subject property.

**Rental No. 4** is Fairfax Center located at 4210 Metro Parkway which has 57,496± square feet of net leasable area and was built in 1988. This center is three stories with current a rental rate at \$16.00 per square foot on a gross basis. There is an operating

expense stop of \$6.80 per square foot. Current occupancy is 100%.

Rental No. 5 is the Fairfax Center II, which is located at 4310 Metro Parkway directly south of the Fairfax Center in the Metro Park Subdivision. Fairfax Center II was built in 1989, contains 61,289± square feet of net leasable area, and currently leases at \$17.50 per square foot on a gross basis. There is an expense stop of \$6.30 per square foot.

Rental No. 6 is the One University Park office building that is located at 12800 University Drive in south Fort Myers, more specifically at the southeast corner of College Parkway and Summerlin Road. This 6-story, concrete block and glass building was built in 1990 and contains 132,500± square feet. It currently leases for \$13.00 to \$15.00 per square foot on a triple net basis plus CAM of \$7.13 per square foot. Currently, occupancy is at 97%. This rental is considered superior to the subject property in both location and building design.

Rental No. 7 is the Barnett Centre that is located at 2000 Main Street in downtown Fort Myers. This is a 9-story, concrete block and glass building, built in 1988, and contains 121,190± square feet of net leasable area. Current rental rate is \$12.50 per square foot plus a \$5.90 per square foot CAM charge. Occupancy is at 95%. This building is considered superior to the subject property.

Rental No. 8 is the SunTrust Financial Center located at 12730 New Brittany Boulevard in South Fort Myers. This location is off College Parkway. This is a 6-story, concrete block and glass building that was built in 1988 and contains 61,424± square feet of net leasable area. Current rental rate is \$12.00 per square foot

plus a \$6.00 per square foot CAM charge. Current occupancy of 67% is misleading as the top floor was never finished.

Rental No. 9 is the General Electric Building located at 4211 Metro Parkway in the Metro Park Subdivision. This 3-story, concrete block and glass office building was built in 1994 and is 100% occupied by General Electric. The lease was negotiated in 1993 and is currently \$10.20 per square foot on a triple net basis. The tenant pays all expenses. This is a single tenant (66,265 ± square foot) building. Therefore, the rent per square foot would be less than anticipated for the subject.

Rental No. 10 is the Sony Building that is located on the east side of Gateway Boulevard in the Gateway subdivision in east Lee County. This 2-story, concrete block and glass office building was completed in 1996 and is 100% occupied by Sony Corporation. The rent for the first 5 years is \$10.11 per square foot on a triple net basis. The tenant pays all expenses.

In analyzing the rental rates on a per square foot basis, the specifics of the lease terms must be identified. Of the ten rental comparisons considered, eight are on a triple net basis and two are on a gross lease basis. The rentals range from \$9.00 to \$16.00 per square foot on a triple net basis. The Fairfax Center and the Fairfax Center II are both on a gross lease basis. When the expense stops are deducted, they indicate net rental rates of \$9.20 and \$11.20 respectively. Fairfax Center is at \$16.00 per square foot gross, whereas Fairfax Center II is at \$17.50 per square foot on a gross basis. Fairfax Center experienced a much higher rental rate when it was built and suffered from loss of tenants when Fairfax Center II was built. In order to entice new tenants they have substantially lowered the rents. One University Park and

Barnett Centre, along with the SunTrust Financial Center, are considered to have slightly superior locations to the subject property, and the highest rental paid is One University Park. The four buildings on a triple net basis in Metro Park that are considered similar to the subject property are Metro Center I, the two General Electric buildings, and Metro Park Executive Center. These indicate rental rates of \$9.00 to \$16.00 per square foot on a triple net basis.

After considering the comparable rentals, it is our opinion the market rent for the subject property is between \$10.00 and \$12.00 per square foot on a triple net basis.

The appraisers have also considered the rental rate of the smaller office buildings that are located in the Gateway Subdivision as follows:

Fairway Office Center 11922 Fairway Lakes Drive Gateway	3,762 ± square foot	\$12.00 per square foot triple net	3-5 years	100%
Fairway Office Center 11928 Fairway Lakes Drive Gateway	3,762 ± square foot	\$12.00 per square foot triple net	3-5 years	100%
Fairway Office Center 11920 Fairway Lakes Drive Gateway	3,762 ± square foot	\$12.00 per square foot triple net	3-5 years	80%
Fairway Office Center 11900 Fairway Lakes Drive Gateway	2,980 ± square foot	\$15.50 per square foot triple net	3-5 years	100%
Fairway Office Center 11930 Fairway Lakes Drive Gateway	3,762 ± square foot	\$12.00 per square foot triple net	3-5 years	100%

Exhibit\_(JWM 6)

1996 Wage Survey

	1995	1995	1995
	Survey	Survey	Gulf
<u>Position</u>	<u>w/Gulf</u>	<u>w/oGulf</u>	<u>Wage</u>
Admin Manager	30,981	32,308	29,994
Admin Asst	24,559	25,542	17,680
CFO	46,842	47,317	47,008
Accountant/Purchasing Agent	24,320	24,223	26,998
Customer Svc Rep	19,391	19,709	16,848
Data Entry	19,717	19,883	18,720
Field Cust Svc Supervisor	27,204	27,416	25,293
Field Cust Svc Tech	21,715	21,949	19,843
Meter Reader	18,763	19,066	16,640
Lead Operator	36,994	37,886	28,080
Class A Operator	29,167	30,009	25,480
Class C Operator	22,694	22,773	21,320
Operator Trainee	19,120	19,469	17,680
Maintenance Mechanic	<u>39,000</u>	<u>39,389</u>	<u>32,448</u>
Average Salary	27,105	27,638	24,574

This survey is conducted annually on a rotating basis by the utilities operating in Lee County, Florida. The 1996 survey was conducted by Pine Island Water Company

EXHIBIT \_\_\_\_\_ (JWM-7)

RATE CASE EXPENSE EXHIBIT  
(Actuals/Estimates)



**GULF UTILITY COMPANY  
 UPDATED RATE CASE EXPENSE (Actual and Projected)**

Pg. 2

	<b>Actual</b>		<b>Estimate to Complete</b>		
<u>Firm/Consultant</u>	<u>Fees</u>	<u>Costs</u>	<u>Fees</u>	<u>Costs</u>	<u>Totals</u>
Cronin, Jackson, Nixon & Wilson	31,190 <sup>1</sup>	701.00	37,190	963	\$70,044.00
Keith R. Cardey, Consultant	43,000 <sup>2</sup>	3,745.91	7,000	1,500	\$55,245.91
Gatlin, Schiefelbein & Cowdery	40,040 <sup>3</sup>	2,912.42	43,560	3,995	\$90,507.42
Source, Inc.	6,222.50 <sup>4</sup>	69.66			\$ 6,292.16
<b><u>GULF Direct Costs<sup>5</sup></u></b>					
Filing Fee		12,000.00			\$ 12,000.00
Printing (MFRs, Notices)		5,314.19		2,600	\$ 7,914.19
Newspaper - Hearing		128.54		130	\$ 258.54
Postage		4,160.68		4,200	\$ 8,360.68
Travel				750	\$ 750.00
Delivery Charges		317.75		50	\$ 367.75
Coastal Fire Protection (Fire flow test)		150.00			\$ 150.00
	<b><u>\$120,452.50</u></b>	<b><u>\$29,500.15</u></b>	<b><u>\$87,750</u></b>	<b><u>\$14,188</u></b>	<b><u>\$251,890.65</u></b>

<sup>1</sup> Actual through 2/12/97  
<sup>2</sup> Actual through 12/31/96  
<sup>3</sup> Actual through 2/11/97  
<sup>4</sup> Actual through 2/2/97  
<sup>5</sup> Actual through 1/31/97

**CRONIN, JACKSON, NIXON & WILSON, CPAs**

**Rate Case Expense  
(Actual/Estimate)**

**Gulf Utility Company**  
**Actual and Estimated Rate Case Expense - Accounting**  
**Docket No. 980329-WS**

Line No.	Invoice Date	Fees	Out-of-Pocket Expenses	Total
1	<b>Accounting Expense - Cronin, Jackson,</b>			
2	<b>Nixon &amp; Wilson, CPA's</b>			
3	April, 1996	\$ 1,266	\$ 39	\$ 1,305
4	May, 1996	9,885	69	9,954
5	June, 1996	2,643	192	2,835
6	July, 1996	08/26/96	94	94
7	October, 1996	11/26/96	66	3,286
8	November, 1996	12/11/96	19	1,775
9	December, 1996	01/16/97	97	2,617
10	<b>Total actual billings</b>	<b>21,290</b>	<b>576</b>	<b>21,866</b>
11	<b>Unbilled through February 12, 1997</b>			
12	<b>Review OPC and Staff testimony;</b>			
13	<b>outline rebuttal &amp; discuss with</b>			
14	<b>client - 15 hrs. @ \$150 (R. Nixon)</b>			
15	<b>Preparation of rebuttal testimony -</b>			
16	<b>44.5 hrs. @ \$150 (R. Nixon)</b>			
17	<b>Review Company rebuttal and comment -</b>			
18	<b>3.5 hrs. @ \$150 (R. Nixon)</b>			
19	<b>Draft Company position on working capital</b>			
20	<b>issues - 2 hrs. @ \$150 (R. Nixon)</b>			
21	<b>Clerical - 6 hrs. @ \$25</b>			
22	<b>Phone, copies, Federal Express charges</b>			
23		<b>9,900</b>	<b>125</b>	<b>10,025</b>
24	<b>Total actual and unbilled charges</b>	<b>31,190</b>	<b>701</b>	<b>31,891</b>
25	<b>Estimate to complete (R. Nixon):</b>			
26	<b>Finalize rebuttal testimony - 6 hrs. @ \$150</b>			
27	<b>Prepare for hearing - 8 hrs. @ \$150</b>			
28	<b>Attend hearing - 16 hrs. @ \$150</b>			
29	<b>Review Staff Recommendation and</b>			
30	<b>briefs - 8 hrs. @ \$150</b>			
31	<b>Lodging (\$75 - 1 night) and mileage</b>			
32	<b>(300 miles @ \$.20)</b>			
33		<b>6,000</b>	<b>162</b>	<b>6,262</b>
34	<b>Total estimate to complete</b>	<b>\$ 37,190</b>	<b>\$ 963</b>	<b>\$ 38,153</b>

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

COPY

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

May 24, 1996

Ms. Carolyn Andrews  
Gulf Utility Company  
P.O. Box 350  
Estero, FL 33912

#309

For professional services rendered during  
April, 1996, as follows:

1. Partial billing for work completed on the 1995 state and federal income tax returns and estimated tax calculation	\$ 393.75
2. Partial billing for preparation of the income tax section of the Minimum Filing Requirements (MFRs)	1,266.25
3. Telephone and Federal Express charges	39.24
Total	<u>\$1,699.24</u>

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 4/30/96

Page 105  
 5/14/96 9:38

ROBERT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							903.82
197 TYPING (MISC) ANGELA FERREIRE	125	5112	4/04/96	25.00	0.25	6.25	6.25
198 MISCELLANEOUS (MISC) JUDY L. BROGAN	135	5414	4/18/96	25.00	0.25	6.25	6.25
275 FED/ST INC TAX SECT. C. (UTIL) ROBERT C. NIXON	30	6148	4/25/96	140.00	7.00	980.00	980.00
276 DEFERRED TAXES -FED & ST. (UTIL) ROBERT C. NIXON	30	6153	4/25/96	140.00	2.00	280.00	280.00
301 RETURN PREPARATION (TAX) JAMES L. CARLETEDT	80	4449	4/04/96	75.00	0.25	18.75	18.75
310 MISCELLANEOUS (TAX) ROBERT H. JACKSON	50	4707	4/04/96	125.00	0.50	62.50	187.50
		4685	4/04/96	125.00	0.50	62.50	
		4755	4/11/96	125.00	0.50	62.50	
343 TAX RETURN EXTENSION (TAX) ROBERT H. JACKSON	50	4781	4/18/96	125.00	1.00	125.00	125.00
353 ESTIMATED TAX CALCULATION (TAX) JAMES L. CARLSTEDT	80	4524	4/11/96	75.00	0.50	37.50	56.25
		4552	4/18/96	75.00	0.25	18.75	
					0.75		
301 TELEPHONE (EXP.) ROBERT C. NIXON	30	6310	4/30/96			3.99	16.74
		6251	4/30/96			12.75	
302 POSTAGE (EXP.) ROBERT C. NIXON	30	4195	3/29/96			22.50	22.50

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 4/30/96

ROBERT C. NIXON 30

Client Page 2

Work Performed	Exp Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward						2,603.06
Work In Process Billing		5/02/96				-903.82
Ending Work In Process Balance						1,699.24



Total Current Period			Work In Process Aging (\$)			
Time	Charges		Cur. Per.	Last Per.	Two Ago	Over Two
13.00 hours	\$1,699.24		1,699.24	0.00	0.00	0.00
Year-To-Date W-I-P Activity (\$)			Accounts Receivable (\$)			
Work Charged	Adjust.	Billings	Seg. Bal.	Billings	Payments	End. Bal.
2,857.44	0.00	1,879.13	0.00	903.82	903.82	0.00

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

**COPY**

2540 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4119  
(813) 791-4020  
FACSIMILE  
(813) 797-3402

**I N V O I C E**

June 25, 1996

Ms. Carolyn Andrews  
Gulf Utility Company  
P.O. Box 350  
Estero, FL 33912

#309

For professional services rendered during  
May, 1996, as follows:

1. Preparation of income tax section of Minimum Filing Requirements	\$ 9,885.00
2. Work completed on the 1995 state and federal income tax returns	412.50
3. Telephone, postage, and Federal Express charges	<u>68.94</u>
Total	<u>\$10,366.44</u>

B.8

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 5/31/96

ROBERT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							1,699.24
197 TYPING (MISC)							
ANGELA FERREIRE	125	7398	5/23/96	25.00	0.25	6.25	
		7410	5/30/96	25.00	0.50	12.50	
					0.75		10.75
275 FED/ST INC TAX SECT. C. (UTIL)							
ROBERT C. NIXON	30	6548	5/23/96	140.00	8.00	1,120.00	
ROBERT H. JACKSON	50	6757	5/23/96	125.00	2.25	281.25	
		6772	5/30/96	125.00	0.25	31.25	
					10.50		1,432.50
276 DEFERRED TAXES -FED & ST. (UTIL)							
ROBERT C. NIXON	30	6542	5/16/96	140.00	15.00	2,100.00	
		6547	5/23/96	140.00	8.00	1,120.00	
ROBERT H. JACKSON	50	6720	5/09/96	125.00	0.50	62.50	
					23.50		3,282.50
278 REVIEW/REVISE SECT C MFRS (UTIL)							
ROBERT C. NIXON	30	6549	5/30/96	140.00	12.00	1,680.00	1,680.00
279 ACC DEFERRED TAXES-FED/ST (UTIL)							
ROBERT C. NIXON	30	6543	5/16/96	140.00	15.00	2,100.00	
		6546	5/23/96	140.00	24.00	3,360.00	
PAUL E. DeCHARID	155	6564	5/16/96	75.00	2.50	187.50	
		6569	5/23/96	75.00	4.75	356.25	
		6586	5/30/96	75.00	10.00	750.00	
					56.25		6,753.75
301 RETURN PREPARATION (TAX)							
JAMES L. CARLSTEDT	80	6783	5/09/96	75.00	4.25	318.75	
		6805	5/16/96	75.00	1.00	75.00	
		6826	5/23/96	75.00	0.25	18.75	
					5.50		412.50
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	30	7124	5/31/96			23.90	23.90
902 POSTAGE (EXP.)							
ROBERT C. NIXON	30	7020	5/20/96			15.50	
		7023	5/22/96			25.50	
JAMES L. WILSON	40	7064	5/31/96			4.04	
							45.04
Work In Process Billing			6/05/96				-1,699.24
Ending Work In Process Balance							13,648.94

*Haban - Adjust WIP by \$3250.50*



**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4119  
(813) 791-4000  
FACSIMILE  
(813) 797-3002

**I N V O I C E**

July 16, 1996

Ms. Carolyn Andrews  
Gulf Utility Company  
P.O. Box 350  
Esteros, FL 33912

#309

For professional services rendered during  
June, 1996, as follows:

1. Preparation of direct testimony related to the rate case	\$ 863.75
2. Review final rate case MFR's and testimony	280.00
3. Final review and preparation of the tax section of the MFR's	1,500.00
4. Review and transmittal of the 1994 CIAC gross up refund report	140.00
5. Estimated tax calculation	162.50
6. Telephone, postage and copies	<u>192.10</u>
Total	<u>\$3,138.75</u>

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 6/30/96

ROBERT C. NIXON 30

Client Page 1

Work Performed	Exp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							13,648.94
197 TYPING (MISC)							
ANGELA FERREIRE	125	8145	6/06/96	25.00	1.25	31.25	
		8175	6/13/96	25.00	0.50	12.50	
		8174	6/13/96	25.00	1.25	31.25	
		8161	6/13/96	25.00	0.75	18.75	
					3.75		93.75
212 DIRECT TESTIMONY & EXH. (UTIL)							
ROBERT C. NIXON	30	7454	6/13/96	140.00	5.50	770.00	770.00
241 REVIEW TESTIMONY/INTERROG (UTIL)							
ROBERT C. NIXON	30	7477	6/27/96	140.00	2.00	280.00	280.00
278 REVIEW/REVISE SECT C MFRS (UTIL)							
ROBERT C. NIXON	30	7437	6/06/96	140.00	23.00	3,220.00	
		7453	6/13/96	140.00	3.00	420.00	
					26.00		3,640.00
279 ACC DEFERRED TAXES-FED/ST (UTIL)							
PAUL E. DeCHARIO	155	7480	6/06/96	75.00	17.00	1,275.00	
		7490	6/13/96	75.00	3.00	225.00	
					20.00		1,500.00
282 GROSS-UP REFUND REPORT (UTIL)							
ROBERT C. NIXON	30	7457	6/13/96	140.00	1.00	140.00	140.00
360 ESTIMATED TAX CALCULATION (TAX)							
ROBERT H. JACKSON	50	7884	6/13/96	125.00	1.00	125.00	
JAMES L. CARLSTEDT	80	8245	6/13/96	75.00	0.50	37.50	
					1.50		162.50
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	30	8360	6/30/96			181.96	181.96
902 POSTAGE (EXP.)							
ROBERT C. NIXON	30	8446	6/30/96			5.14	5.14
904 XEROX (EXP.)							
ROBERT C. NIXON	30	7604	6/30/96			32.00	
		7593	6/30/96			13.60	
		7602	6/30/96			5.00	
		7605	6/30/96			34.40	
							85.00
Work In Process Adjustment			7/01/96				-3,282.50

**Current Work In Process Report  
309 SULF UTILITY COMPANY  
Period Ending: 6/30/96**

ROBERT C. NIXON 30

Client Page 2

Work Performed	Exp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							17,144.79
Work In Process Billing			7/01/96				-10366.44
Ending Work In Process Balance							6,778.35

Total Current Period			Work In Process Aging (\$)			
Time	Charges		Cur. Per.	Last Per.	Two Ago	Over Two
59.75 hours	\$6,778.35		6,778.35	0.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Accounts Receivable (\$)			
Work Charged	Adjust.	Billings	Beg. Bal.	Billings	Payments	End. Bal.
23,284.73	-3,282.50	13,944.81	0.00	10,366.44	0.00	10,366.44

**Cronin, Jackson, Nixon & Wilson**  
**CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

**JAMES L. CARLSTEDT, C.P.A.**  
**JOHN H. CRONIN, JR., C.P.A.**  
**ROBERT H. JACKSON, C.P.A.**  
**ROBERT C. NIXON, C.P.A.**  
**HOLLY M. TOWNER, C.P.A.**  
**JAMES L. WILSON, C.P.A.**



**2500 GULF-TO-BAY BOULEVARD**  
**SUITE 200**  
**CLEARWATER, FLORIDA 34625-4419**  
**(813) 791-4000**  
**FACSIMILE**  
**(813) 797-3602**

**I N V O I C E**

**August 28, 1996**

**Ms. Carolyn Andrews**  
**Gulf Utility Company**  
**P.O. Box 350**  
**Estero, FL 33912**

**#309**

**For professional services rendered during**  
**July, 1996, as follows:**

- 1. Telephone and Federal Express charges incurred**  
**in connection with prefiled direct testimony**

**\$94.22**

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 7/31/96

ROBERT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							6,778.35
901 TELEPHONE (EXP.)							
ROBERT C. NIXON	30	9676	7/31/96			11.72	
		9655	7/31/96			0.25	
							11.97
902 POSTAGE (EXP.)							
ROBERT C. NIXON	30	8693	6/10/96			25.50	
		8690	6/11/96			22.50	
		8689	6/12/96			34.25	
							82.25
Work In Process Adjustment			8/06/96				-3,640.00
Work In Process Billing			7/31/96				-3,138.35
Ending Work In Process Balance							94.22

Total Current Period			Work In Process Aging (\$)			
Time	Charges		Cur. Per.	Last Per.	Two Ago	Over Two
0.00 hours	\$94.22		94.22	0.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Accounts Receivable (\$)			
Work Charged	Adjust. Billings		Beg. Bal.	Billings	Payments	End. Bal.
23,378.95	-6,922.50	17,003.16	10,366.44	3,138.35	10,366.44	3,138.35

Pg. 14

**Cronin, Jackson, Nixon & Wilson**  
**CERTIFIED PUBLIC ACCOUNTANTS, P.A.**

**JAMES L. CARLSTEDT, C.P.A.**  
**JOHN H. CRONIN, JR., C.P.A.**  
**ROBERT H. JACKSON, C.P.A.**  
**ROBERT C. NIXON, C.P.A.**  
**HOLLY M. TOWNER, C.P.A.**  
**JAMES L. WILSON, C.P.A.**

**2340 GULF-TO-BAY BOULEVARD**  
**SUITE 200**  
**CLEARWATER, FLORIDA 34625-4419**  
**(813) 791-4020**  
**FACSIMILE**  
**(813) 797-3602**

**I N V O I C E**

**November 26, 1996**

**Ms. Carolyn Andrews**  
**Gulf Utility Company**  
**P.O. Box 350**  
**Estaro, FL 33912**

**#309**

**For professional services rendered during**  
**October, 1996, as follows:**

<b>1. Review rate case MFR's for evaluation of content and discussions with Mr. Moore regarding same.</b>	<b>\$2,100.00</b>
<b>2. Review staff recommendation concerning interim rates and evaluate feasibility of postponing and submitting revised wastewater interim rates; discussions with PSC staff regarding same; letter to client with recommendations.</b>	<b>1,120.00</b>
<b>3. Partial billing for work related to the 1995 gross-up refund report</b>	<b>160.00</b>
<b>4. Work related to the State of Florida Income Tax audit</b>	<b>387.50</b>
<b>5. Telephone, Federal Express charges, and postage</b>	<b><u>66.02</u></b>
<b>Total</b>	<b><u>\$3,833.52</u></b>

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 10/31/96

ROBERT C. NIXON 30

Client Page :

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							2,046.49
93 MISCELLANEOUS (MISC)							
JUDY L. GROGAN	135	12992	10/10/96	25.00	1.00	25.00	
		12381	10/24/96	25.00	0.50	12.50	
					1.50		37.50
03 RATE CASE ADMIN. (UTIL)							
ROBERT C. NIXON	30	12791	10/03/96	142.00	15.00	2,100.00	2,100.00
45 REVIEW STAFF RECOMMENDATN (UTIL)							
ROBERT C. NIXON	30	12752	10/10/96	140.00	8.00	1,120.00	1,120.00
22 GROSS-UP REFUND REPORT (UTIL)							
RONALDAS G. JURGUTIS	190	12891	10/24/96	80.00	2.00	160.00	160.00
15 I. R. S. AUDIT (TAX)							
ROBERT H. JACKSON	50	12935	10/03/96	125.00	1.25	156.25	
		13045	10/10/96	125.00	0.25	31.25	
		12591	10/24/96	125.00	0.50	62.50	
		12597	10/24/96	125.00	0.50	62.50	
					2.50		312.50
18 CORRESPONDENCE (TAX)							
JAMES L. CARLSTEDT	80	12805	10/31/96	75.00	0.50	37.50	37.50
01 TELEPHONE (EXP.)							
ROBERT C. NIXON	30	12205	10/31/96			27.69	
		12251	10/31/96			9.87	
							37.56
02 POSTAGE (EXP.)							
ROBERT C. NIXON	30	12162	9/10/96			24.25	
		12347	10/31/96			4.23	
							28.53
Work In Process Billing			11/04/96				-2,046.49
Billing Work In Process Balance							3,033.59

Total Current Period		Work In Process Aging (\$)				
Time	Charges	Cur.	Per.	Last Per.	Two Rec	Over Two
29.50 hours	\$3,833.59	3,833.59	0.00	0.00	0.00	0.00
Year-To-Date W-I-P Activity (\$)		Accounts Receivable (\$)				
Work Charged	Adjust.	Bilings	Reg. Bal.	Bilings	Payments	End. Bal.
29,259.03	-6,922.50	19,223.87	0.00	2,046.49	2,046.49	0.00

pg. 76

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
WOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

260 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4000  
FACSIMILE  
(813) 797-3602

COPI

**I N V O I C E**

December 11, 1996

Ms. Carolyn Andrews  
Gulf Utility Company  
P.O. Box 350  
Estero, FL 33912

#309

For professional services rendered during  
November, 1996, as follows:

1. Respond to Staff Document Request concerning income taxes	\$1,120.00
2. Prepare answers to Interrogatories and Document Requests and review draft of Company responses	636.25
3. Partial billing for preparation of 1995 gross- up refund report	1,840.00
4. Work related to the state income tax audit	350.00
5. Telephone, postage, and copies	19.22
<b>Total</b>	<b><u>\$3,965.47</u></b>



Current Work In Process Report  
 300 GULF UTILITY COMPANY  
 Period Ending: 11/30/96

Page 53  
 12/03/96 9:27

ROBERT C. NIXON 30

Client Page 1

Work Performed	Exp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							3,033.57
127 TYPING (MISC) ANGELA FERREIRE	125	13734	11/07/96	25.00	0.25	6.25	6.25
130 MISCELLANEOUS (MISC) JUDY L. GROGAN	135	13621	11/23/96	25.00	0.25	6.25	6.25
220 ANSWER INTERROG/DOC. REQ. (UTIL) ROBERT C. NIXON	30	14100	11/14/96	140.00	0.50	70.00	70.00
241 REVIEW TESTIMONY/INTERROG (UTIL) ROBERT C. NIXON	30	14121	11/21/96	140.00	4.00	560.00	560.00
251 STAFF REQ/RESPONSES-FCC (UTIL) ROBERT C. NIXON	30	14090	11/07/96	140.00	0.00	1,120.00	1,120.00
292 GROSS-UP REFUND REPORT (UTIL) RONALDAS G. JURCUTIC	120	14074	11/07/96	80.00	18.00	1,440.00	1,040.00
		14003	11/14/96	80.00	5.00	400.00	
					23.00		
305 I. R. S. AUDIT (TAX) ROBERT H. JACKSON	30	14229	11/21/96	125.00	1.75	218.75	201.25
		14233	11/21/96	125.00	0.50	62.50	
					2.00		
345 SPECIAL PROJECTS (TAX) ROBERT H. JACKSON	30	14203	11/14/96	125.00	0.50	62.50	62.50
391 TELEPHONE (EXP.) ROBERT C. NIXON	30	13545	11/30/96			1.65	7.90
		13491	11/30/96			6.25	
392 POSTAGE (EXP.) ROBERT C. NIXON	30	13452	11/30/96			0.30	0.30
394 XEROX (EXP.) ROBERT C. NIXON	30	13300	11/30/96			11.00	11.00
Work In Process-Balance Forward							7,799.00
Work In Process Billing			12/03/96				3,033.57
Ending Work In Process Balance							3,065.47

**Cronin, Jackson, Nixon & Wilson**  
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.  
JOHN H. CRONIN, JR., C.P.A.  
ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
JAMES L. WILSON, C.P.A.

2540 GULF-TO-BAY BOULEVARD  
SUITE 200  
CLEARWATER, FLORIDA 34625-4419  
(813) 791-4020  
FACSIMILE  
(813) 797-3602

**I N V O I C E**

January 16, 1997

Ms. Carolyn Andrews  
Gulf Utility Company  
P.O. Box 350  
Estero, FL 33912

#309

For professional services rendered during  
December, 1996, as follows:

1. Review and prepare responses to OPC's second interrogatories	\$1,750.00
2. Review Staff Audit Report and review company's draft response; propose changes and discussion with management regarding same	770.00
3. Partial billing for work completed on the 1995 PSC gross-up refund report	1,316.25
4. Preparation of payroll tax returns	48.75
5. Telephone, postage, Federal Express charges, and copies	96.52
Total	<u>\$3,981.52</u>

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 12/31/96

Page 58  
 1/15/97 11:01

ROBERT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward							3,965.47
197 TYPING (MISC) ANGELA FERREIRE	125	14532	12/05/96	25.00	0.50	12.50	
		14552	12/12/96	25.00	0.75	18.75	
		14544	12/12/96	25.00	0.25	6.25	
		14558	12/19/96	25.00	0.75	18.75	
					2.25		56.25
220 ANSWER INTERROG/DOC. REQ. (UTIL) ROBERT C. NIXON	30	15165	12/05/96	140.00	10.50	1,470.00	
		15172	12/12/96	140.00	1.00	140.00	
		15201	1/02/97	140.00	1.00	140.00	
					12.50		1,750.00
251 STAFF REQ/RESPONSES-PSC (UTIL) ROBERT C. NIXON	30	15167	12/05/96	140.00	2.50	350.00	
		15164	12/05/96	140.00	3.00	420.00	
					5.50		770.00
282 GROSS-UP REFUND REPORT (UTIL) ROBERT C. NIXON	30	15181	12/12/96	140.00	7.00	980.00	
		15183	12/19/96	140.00	2.00	280.00	
					9.00		1,260.00
314 PAYROLL RETURNS (TAX) HOLLY M. TOWNER	70	15336	12/26/96	65.00	0.75	48.75	48.75
901 TELEPHONE (EXP.) ROBERT C. NIXON	30	15231	12/31/96			0.14	
		14463	12/31/96			19.98	
		15247	12/31/96			7.78	27.90
902 POSTAGE (EXP.) ROBERT C. NIXON	30	15267	11/05/96			22.50	
		14362	11/22/96			15.50	
		15269	12/06/96			15.50	
		14400	12/31/96			3.12	56.62
904 XEROX (EXP.) ROBERT C. NIXON	30	14438	12/31/96			12.00	12.00

Current Work In Process Report  
 309 GULF UTILITY COMPANY  
 Period Ending: 12/31/96

Page 59  
 1/15/97 11:01

EST C. NIXON 30

Client Page 2

Work Performed	Emp Ref	Date	Rate	Hours	Amount	Totals
Work In Process-Balance Forward						7,946.99
Work In Process Billing		1/06/97				-3,965.47
Work In Process Balance						3,981.52

Total Current Period		Work In Process Aging (\$)			
Time	Charges	Cur. Per.	Last Per.	Two Ago	Over Two
30.00 hours	\$3,981.52	3,981.52	0.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Accounts Receivable (\$)		
Work Charged	Adjust. Billings	Beg. Bal.	Billings	Payments	End. Bal.
37,206.02	-6,922.50	27,022.93	3,833.59	3,965.47	3,833.59

B.21

**KEITH R. CARDEY**  
**Public Utility Consultant**

**Rate Case Expense**  
**(Actual/Estimate)**

KEITH R CARDEY  
JANUARY 7, 1997

On the Capacity Fee Case, reviewed the operations of the Company, assembled the historical, financial, and operating data required for the MFRs, then made all the necessary studies to support the plant capacity charges identified as Exhibit-(KRC-2) in this docket.

On the rate case advised the Company on preparation and presentation of the rate case, and prepared exhibits on rate base, net operating income, rates and rate schedules, and engineering data.

In addition testimony was prepared to support the changes in plant capacity charges, and testimony to support rate base, used and useful property, margin reserve, rate design, interim rates, and comments on Order No. PSC-96-0501-FOP-NS.

My hourly rate is \$125.00 per hour and would estimate one-half of my June 18, 1996 invoice of \$34,466.64 was for service on plant capacity charges and the other one-half on the rate case.

My invoices from July 1996 through December 31, 1996 are:

Interrogatories	\$3,000.00
Review staff's audit	2,250.00
Preparation for deposition	500.00
Expenses	<u>345.77</u>
Total	\$6,095.77

The estimate for January end February 1997:

Review Staff's & Public Counsel's testimony & exhibits	\$3,000.00
Rebuttal testimony	2,000.00
2 days of hearings	2,000.00
Expenses	<u>1,500.00</u>
Total	\$8,500.00

\$14,595.77

**Keith R. Cardey**  
Public Utility Consultant

460 Onole Avenue  
Elmhurst, Illinois 60126

708-279-4838

June 18, 1996

Post-It® Fax Note	7871	Date	1/22/96	Page	1
To	Ken Gatlin	From	Cardey		
Co./Dept.		Co.	GUC		
Phone #		Phone #			
Fax #		Fax #			

James W. Moore, President  
Gulf Utility Company  
19910 S. Tamiami Trail  
Estero, FL 33928-0350

RE: Services and Expenses in preparation of MFR's on Plant Capacity charges, preparation and assisting in preparation of MFR's on rate cases, and preparation of testimony

Services:

February & March .....	\$12,500.00
April & May .....	10,750.00
	<u>31,250.00</u>

Expenses:

Trip - Ft. Myers 4/9-11/96 .....	1,304.97
Trip - Ft. Myers 6/10-11/96 .....	1,201.69
Typing .....	351.35
Telephone .....	115.13
UPS, Fed. Exp., copying .....	243.50
	<u>3,216.64</u>

TOTAL DUE:

\$34,466.64

*OK TO PAY  
6/20/96*

**Keith R. Cardey**  
Public Utility Consultant

460 Orule Avenue  
Elmhurst, Illinois 60126

708-279-4434

November 1, 1995

James W. Moore, President  
Gulf Utilities Company  
18513 Bartow Blvd. SE  
Ft. Myers, FL 33912

Services related to undocketed investigation of rates and charges of  
potential overearnings of the Company:

Services .....	\$6,000.00
Expenses .....	183.50

\$6,183.50



**GATLIN, SCHIEFELBEIN & COWDERY, P.A.**

**Rate Case Expense  
(Actual/Estimate)**

**GULF UTILITY COMPANY**  
**Docket No. 960329-WS**  
**Application for an Increase in Wastewater Rates, Approval of a**  
**Decrease in Water Rates and Approval of Service Availability**  
**Charges in Lee County, Florida by Gulf Utility Company**

**Rate Case Expense - Legal**  
**(Gatlin, Schiefelbein & Cowdery)**  
**Prepared 2/12/97**  
**Legal Fees\***

Fees Billed through 1/25/97	\$32,320.00
Costs billed through 1/25/97 (copies of bills and cost expenses attached hereto)	2,544.98
	_____
<b>Total of fees and costs billed through 1/25/97</b>	<b>\$34,864.98</b>
Work done but not billed through 2/11/97	\$ 7,720.00
Costs incurred but not billed through 2/11/97 (Copy of work-in-progress report attached hereto)	\$ 368.00
	_____
<b>Total</b>	<b>\$42,952.98</b>

\*legal fees are \$175 per hour for BKG  
 legal fees are \$150 per hour for WLS and KGWC  
 Estimate based on a composite rate of \$165.00 per hour

**SUMMARY**  
**TOTAL FEES AND EXPENSES**

Fees Billed through 1/25/97	\$19,395.00
Costs billed through 1/25/97	2,544.98
Fees not billed through 2/11/97	7,720.00
Costs incurred but not billed through 2/11/97	368.00
	_____
<b>Totals</b>	<b>\$42,952.98</b>

GULF UTILITY COMPANY  
Application for a rate increase in Lee County  
Docket No. 960329-WS

Estimate to Complete 2/12/97 - review of final order

Legal Fees

<u>February, 1997 (beginning 2/12/97)</u>	<u>HOURS</u>	<u>AMOUNT<sup>1</sup></u>
Review & file rebuttal testimony; preparation for and attendance at prehearing conference; review Prehearing Order; consult with client; prepare for hearing (2/26 - 2/28)	44.0	\$ 7,260.00
<u>March, 1997</u>		
Prepare for and attend Hearing (3/5-6/97)	50.0	\$ 8,250.00
Prepare, review & finalize late-filed hearing exhibits	25.0	\$ 4,125.00
Read transcript & prepare brief	80.0	\$13,200.00
<u>April, 1997</u>		
Finalize & file Brief; review other parties briefs; consult with client	40.0	\$ 6,600.00
<u>May, 1997</u>		
Read Staff Recommendation, consult with client	7.5	\$ 1,237.50
<u>June, 1997</u>		
Attend/monitor PSC Agenda Conference, consult with client	10.0	\$ 1,650.00
Read Final Order, consult with client	<u>7.5</u>	<u>1,237.50</u>
 TOTAL FEE ESTIMATE TO COMPLETE	 264	 \$43,560.00

<sup>1</sup> To reflect hourly rate differences between lawyers, an average rate of \$165/hr. is used for estimated purposes.

**GULF UTILITY COMPANY**  
**Application for a rate increase in Lee County**  
**Docket No. 960329-WS**

Estimate to Complete from 2/12/97 - review of final order

Costs

February, 1997 (beginning 2/12/97)

Transcript of Prehearing Conference	\$ 150.00
Photocopies/Printing	\$1,000.00
Mailing	<u>\$ 125.00</u>
February Total	\$1,275.00

March, 1997

Hearing Travel Expenses (hotel/meals/ mileage 3/4 & 3/7)	\$1,000.00
Photocopies/Printing	\$ 500.00
Mailing	<u>\$ 150.00</u>
March Total	\$1,650.00

April, 1997

Photocopies/Printing	\$ 600.00
Mailing	<u>\$ 200.00</u>
April Total	\$ 800.00

May, 1997

Photocopies	\$ 100.00
Mailing	<u>\$ 35.00</u>
May Total	\$ 135.00

June, 1997

Photocopies	\$ 100.00
Mailing	<u>\$ 35.00</u>
June Total	\$ 135.00

TOTAL COST ESTIMATE TO COMPLETE      \$3,995.00

**GATLIN, SCHIEFELBEIN & COWDERY, P.A.**

**Attorneys at Law**

**The Mahan Station  
1709-D Mahan Drive  
Tallahassee, Florida 32308**

**B. KENNETH GATLIN  
WAYNE L. SCHIEFELBEIN  
KATHRYN G. W. COWDERY**

**TELEPHONE (904) 577-9600  
TELECOPIER (904) 577-9031  
E-MAIL: bkgatlin@netally.com**

**Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928**

**February 10, 1997**

**RE: RATE CASE, DKT. #960329-WS**

**Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412**

**Legal Services Rendered 12/26/96-1/25/97**

12/30/96	BKG	Review OPC testimony and memo.	5.50 hr \$175/hr	\$962.50
12/31/96	BKG	Research	2.30 hr \$175/hr	\$402.50
01/02/97	BKG	Review for rebuttal testimony.	4.00 hr \$175/hr	\$700.00
01/03/97	BKG	Attend depositions of Cardey and Messner in Ft. Myers.	3.00 hr \$175/hr	\$525.00
01/03/97	BKG	Conference regarding rebuttal in Fort Myers.	5.00 hr \$175/hr	\$875.00
01/06/97	BKG	Telephone conference with S. Reilly.	.20 hr \$175/hr	\$35.00
01/06/97	BKG	Research and drafting of documents related to rate case costs.	2.00 hr \$175/hr	\$350.00

**B. Kenneth Gatlin, P.A.**

*Pg. 30*

February 10, 1997

Gulf Utility Company  
RATE CASE, DKT. #960329-WS

Page 2

01/07/97	BKG	Telephone conference with K. Cardey, Carolyn Andrews.	.30 hr \$175/hr	\$52.50
01/07/97	BKG	Research	.70 hr \$175/hr	\$122.50
01/07/97	BKG	Review PSC testimony and exhibits.	2.30 hr \$175/hr	\$402.50
01/07/97	KWC	Prepare Customer Notice of Hearing; read Citizens Response to Gulf Utility's Objection to Citizens 4th Set of Interrogatories.	1.40 hr \$150/hr	\$210.00
01/08/97	BKG	Telephone conference with T. Elliot.	.40 hr \$175/hr	\$70.00
01/08/97	BKG	Review interrogatory responses.	1.30 hr \$175/hr	\$227.50
01/08/97	BKG	Review rebuttal testimony.	2.70 hr \$175/hr	\$472.50
01/08/97	KWC	Prepare Prehearing Statement (4.2); Telephone conference with PSC legal regarding Customer Notice of Hearing (.1).	4.30 hr \$150/hr	\$645.00
01/09/97	BKG	Telephone conference with J. Elliot.	.30 hr \$175/hr	\$52.50
01/09/97	KWC	Prepare Prehearing Statement.	3.00 hr \$150/hr	\$450.00
01/10/97	BKG	Telephone conference with J. Moore, K. Cardey, C. Andrews.	.30 hr \$175/hr	\$52.50
01/10/97	KWC	Prepare Prehearing Statement; Prepare customer notice, letter to client; read testimony.	2.75 hr \$150/hr	\$412.50
01/13/97	BKG	Review rebuttal testimony.	.60 hr \$175/hr	\$105.00

Ag. 31

February 10, 1997

Gulf Utility Company  
RATE CASE, DKT. #960329-WS

Page 3

1/13/97	BKG	Research regarding Pre-hearing Statement.	.70 hr \$175/hr	\$122.50
1/13/97	BKG	Telephone conference with Steve Messner.	.30 hr \$175/hr	\$52.50
1/13/97	BKG	Research and preparation for depositions.	2.00 hr \$175/hr	\$350.00
01/13/97	KWC	Prepare Prehearing Statement (1.4); Telephone conference with Jim Elliot regarding rebuttal testimony, review testimony (1.25).	2.65 hr \$150/hr	\$397.50
1/14/97	BKG	drafting and review of documents in preparation for and attendance at deposition of Bidy.	2.50 hr \$175/hr	\$437.50
1/14/97	BKG	Telephone conference with J. Moore.	.30 hr \$175/hr	\$52.50
1/14/97	BKG	Research and drafting of Motion.	1.20 hr \$175/hr	\$210.00
1/14/97	KWC	Prepare for deposition Staff E. Xanders (1.6); review rebuttal (1.); research (2.).	4.60 hr \$150/hr	\$690.00
1/15/97	KWC	Prepare and file Motion for Postponement of Hearing; research (2.5); review Rebuttal Testimony (.1); Prepare for deposition of E. Xanders (.5).	3.10 hr \$150/hr	\$465.00
01/16/97	KWC	Review rebuttal testimony; Telephone conferences with Jim Elliott (.45); review Discovery Order (.25); review Discovery Response (.25); Telephone conferences with client (.25).	1.20 hr \$150/hr	\$180.00
1/17/97	KWC	Review and file discovery response (.4); review rebuttal (.5); Telephone conference with client (.1); Telephone conference with J. Elliott (.25).	1.25 hr \$150/hr	\$187.50

B. Kenneth Gatlin, P.A.

February 10, 1997

Gulf Utility Company  
RATE CASE, DKT. #960329-WS

Page 4

01/20/97	KWC	Prepare deposition questions.	1.40 hr \$150/hr	\$210.00
01/20/97	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
01/21/97	KWC	Prepare deposition questions (Xander) (3.5); Telephone conference with client (.25); Telephone conference with PSC legal (.25).	4.00 hr \$150/hr	\$600.00
01/21/97	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
01/21/97	BKG	Review discovery.	.50 hr \$175/hr	\$87.50
01/21/97	KWC	Review Elliott Rebuttal.	.10 hr \$150/hr	\$15.00
01/22/97	BKG	Telephone conference with J. Moore, Carolyn Andrew.	.30 hr \$175/hr	\$52.50
01/22/97	KWC	Review Elliott testimony (.1); Telephone conference with Moore regarding deposition questions (.3); conference with BKG (.3); Prepare for deposition (.7).	1.40 hr \$150/hr	\$210.00
01/23/97	KWC	Attend Deposition of Edith Xanders (2.15); conference with BKG (.25); Telephone conference with Client (.25); Telephone conference with PSC Legal (.1).	2.75 hr \$150/hr	\$412.50
01/23/97	BKG	Review rate case documents for deposition of Welch.	1.00 hr \$175/hr	\$175.00
01/24/97	BKG	Telephone conference with Bob Nixon.	.30 hr \$175/hr	\$52.50
01/24/97	BKG	Telephone conference with M. O'Sullivan.	.30 hr \$175/hr	\$52.50



B. Kenneth Gatlin, P.A.

February 10, 1997

Gulf Utility Company  
RATE CASE, DKT. #960329-WS

Page 5

01/24/97	BKG	Review rebuttal testimony.	1.60 hr \$175/hr	\$280.00
01/25/97	BKG	Review rebuttal testimony.	2.50 hr \$175/hr	\$437.50
		Total Legal Services. .	----- 78.70 hr	----- \$12,925.00

--- Costs Advanced ---

1/06/97		Costs advanced B. Kenneth Gatlin, travel reimbursement, depositions in Fort Myers 1/2-4/97.	Flat Chg	\$364.20
1/06/97		Costs advanced Florida Public Service Commission, deposition transcript	Flat Chg	\$10.50
1/06/97		Costs advanced Florida Overnight, express packages.	Flat Chg	\$23.11
1/07/97		Costs advanced Florida Public Service Commission, deposition transcript.	Flat Chg	\$3.75
01/20/97		Costs advanced QPR Printing & Copying, copies of documents.	Flat Chg	\$87.53
01/20/97		Costs advanced Westlaw, computer research.	Flat Chg	\$11.13
01/24/97		Photocopy documents 3016 pages @ \$.20.	Flat Chg	\$603.20
		Total Costs Advanced . . .		----- \$1,103.42

Balance from last statement:	\$6,523.88
Current fees and costs:	\$14,028.42
Credits:	-\$6,523.88
<b>TOTAL AMOUNT DUE THIS STATEMENT</b>	<b>\$14,028.42</b>

Pg. 34

B. Kenneth Gatlin, P.A.

February 10, 1997

Gulf Utility Company  
RATE CASE, DKT. #960329-WS

Page 6

Attorney Information

	<u>Billed Hours</u>	<u>Billed Fees</u>
B. Kenneth Gatlin	44.80	\$7,840.00
Kathryn W. Cowdery	33.90	\$5,085.00

Pg. 35

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

Date: 1/2/97

To: ┌

GATLIN LAW FIRM

Date Paid 1/4/97

Amount Paid 10.50

Check # 7138

Check     Cash

PSC Signature [Signature]

0572

This number must appear on all checks or correspondence regarding this invoice

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

Date:

1/2/97

To:

GATLIN LAW FIRM

Date Paid

1/4/97

Amount Paid

10.50

Check #

7138

Check

Cash

PSC Signature

[Signature]

0572

This number must appear on all checks or correspondence regarding this invoice.

# FLORIDA OVERNIGHT

GATLIN WOOD CARLSON & COMBERY

1789-B HANCOCK DR  
TALLAHASSEE, FL 32308

POSTAL TAG 12-17-68  
ACCOUNT NO 495  
BILLING PERIOD 12/31/68  
PAGE 1

**Remit Payment To:**

1271 La Quinta Drive, Suite #1  
Orlando, Florida 32809  
(407) 859-0109

## INVOICE

TO ASSURE PROPER POSTING TO YOUR ACCOUNT, PLEASE DETACH AND RETURN WITH YOUR PAYMENT

JOB# BL#	CALLER AUTH	ORIGIN	DESTINATION/POD	BASE CHARGE	SURCHARGES	TOTAL
SUMMARY OF CURRENT ORDERS						
360099 33174	KENNETH GULF-RATE	GATLIN WOOD CARLSON & COMBERY 1789-B HANCOCK DR TALLAHASSEE, FL 32308 PCS 1 ME 1	GULF UTILITY CO 19918 S FORELANT TR ESTERO, FL 33928	8.50 Letter Letter	8.43 FC	8.93
360274 33175	GULF RATE	GATLIN WOOD CARLSON & COMBERY 1789-B HANCOCK DR TALLAHASSEE, FL 32308 PCS 1 ME 1	KEITH CONEY 468 ORCHARD AVENUE CLUBBROOK, IL 60126	8.50 Letter Letter	5.00 EX 8.68 FC	14.18
					GULFRATE	
					SUBTOTAL	23.11



12/17/68  
495  
12/31/68

WT: Waiting Time  
AR: Add'l Charge  
OD: ODD Handling  
VA: Value Added  
AD: Ad Charge  
EOD: Extraordinary Charge  
(usually mileage or Sat. dr)  
DE: Discount  
RT: Road Charge

1-48 HOURS / 28 DAYS  
1-48 HOURS / 28 DAYS FROM  
1-48 HOURS / 28 DAYS FROM

Current Charges	23.11
Account Balance	211.68

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. • Tallahassee, Florida 32399-0850

Date: 1/7/97

0595

GATLIN LAW FIRM

Date Paid 1/7/97

Amount Paid 3.75

Check # 7143

Check     Cash

PSC Signature [Signature]

This number must appear on all checks or correspondence regarding this invoice.

Please make checks payable to FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	TRANSCRIPT		

*Half-Rate*

TOTAL

**3.75**

# FLORIDA PUBLIC SERVICE COMMISSION

2540 Shumard Oak Blvd. ♦ Tallahassee, Florida 32399-0850

Date: 1/7/97

GATLIN LAW FIRM

Date Paid 1/7/97

Amount Paid 3.75

Check # 7143

Check  Cash

PSC Signature [Signature]

0595

This number must appear on all checks or correspondence regarding this invoice.

Please make checks payable to FLORIDA PUBLIC SERVICE COMMISSION

QUANTITY	DESCRIPTION	PRICE	AMOUNT
	TRANSCRIPT		

*Half-Rate*

TOTAL

3.75



INVOICE  
 No 12189

1180 Apalachee Parkway • Tallahassee, FL 32301  
 Phone: (904) 942-9800 • Fax: (904) 942-4712

Name Gattin, Woods, Et. Al. Date 1-8-97  
 Address 1790 Malan Dr. Cust Acct # 1073  
 City Tall. State FL Zip 08

Terms: PAYMENT DUE UPON RECEIPT OF INVOICE

[Redacted]			

[Redacted]			
734	1 set	8 1/2 x 11 #8 1/2 x 14 white 4s	73 40
56	1 set	Reduce to 8 1/2 x 11 white 1-side	8 40

<i>Subtotal/Rate</i>	81	80
	5	73
	87	53

Rec'd. By Annie Skarston

PLEASE PAY FROM THIS INVOICE





INVOICE  
 No 12189

1180 Apalachee Parkway • Tallahassee, FL 32301  
 Phone: (904) 942-9800 • Fax: (904) 942-4712

Name Gattin, Woods, Et. Al. Date 1-8-97  
 Address 1790 Malan Dr. Cust Acct # 1073  
 City Tall. State FL Zip 08

Terms: PAYMENT DUE UPON RECEIPT OF INVOICE

QTY	DESCRIPTION	UNIT PRICE	TOTAL

734	1 set	8 1/2 x 11 #8 1/2 x 11 white 4s	73	40
56	1 set	Reduce to 8 1/2 x 11 white 1-side	8	40

Subtotal 81 80  
 Tax 5 73  
 Total 87 53

Rec'd By Onnie Thornton

PLEASE PAY FROM THIS INVOICE

KEY NUMBER POWER  
A WINNING TRADITION

ACCT# 735-361-878  
B KENNETH GATLIN PA  
TALLAHASSEE FL 32308

USAGE PERIOD  
DEC 01.96 - DEC 31.96

INVOICE DATE  
JAN 05.97

INVOICE NUMBER  
66413

PAGE  
1

DC62263667.CC03668900

565A

CLIENT BY USER BY DAY SUMMARY

CLIENT	DATA BASE TIME	TRANS	CONNECT/ COMMUNICATION	LINES	TOTAL CHARGE
GULF RATE 1336254 B KENNETH GATLIN PA TOTAL GULF RATE CHARGES	1:30 1:30S	05	9:24 9:24S	05	11.13 11.13S

*Gulf Rate*  
*pd 1-20-97 of 7/91*

Pg. 40

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

December 27, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 11/26/96 - 12/25/96

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

Total Legal Services . . . . .	\$5,667.50
Total Costs Advanced . . . . .	\$856.38
Total Amount Due This Statement . . . . .	\$6,523.88

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709-D Mahar Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

December 27, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 11/26/96-12/25/96**

11/26/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
11/26/96	BKG	Review PSC Audit.	1.10 hr \$175/hr	\$192.50
11/26/96	BKG	Telephone conference	.20 hr \$175/hr	\$35.00
11/03/96	BKG	Telephone conference with M. O'Sullivan.	.20 hr \$175/hr	\$35.00
12/04/96	BKG	Telephone conference with K. Cardey, J. Moore.	.40 hr \$175/hr	\$70.00
12/04/96	BKG	Telephone conference with M. O'Sullivan.	.20 hr \$175/hr	\$35.00
12/04/96	BKG	Telephone conference with J. Moore, M. O'Sullivan.	.30 hr \$175/hr	\$52.50
12/04/96	BKG	Review Discovery documents.	.80 hr \$175/hr	\$140.00
12/05/96	BKG	Review PSC Audit.	2.00 hr \$175/hr	\$350.00
12/05/96	BKG	Telephone conference with K. Cardey, C. Andrews.	1.50 hr \$175/hr	\$262.50

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association  
1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

December 27, 1996  
Page 2

RE: RATE CASE, DKT. #960329-WS

12/06/96	BKG	Research regarding audit response; Telephone conference with C. Andrews.	1.00 hr \$175/hr	\$175.00
12/09/96	BKG	Review documents; preparation of discovery responses.	2.20 hr \$175/hr	\$385.00
12/11/96	KWC	Conference with BKG regarding Discovery objection.	.10 hr \$150/hr	\$15.00
12/11/96	BKG	Telephone conference	.20 hr \$175/hr	\$35.00
12/11/96	BKG	Review OPC Discovery.	1.50 hr \$175/hr	\$262.50
12/11/96	BKG	Review Staff Discovery.	1.30 hr \$175/hr	\$227.50
12/11/96	BKG	Telephone conference with K. Cardey regarding Staff discovery.	.40 hr \$175/hr	\$70.00
12/12/96	KWC	Preparation of Objections to Citizen's Fourth Set of Interrogatories.	2.30 hr \$150/hr	\$345.00
12/12/96	BKG	Review documents in preparation for depositions.	2.00 hr \$175/hr	\$350.00
12/13/96	BKG	Telephone conference with M. O'Sullivan, K. Cardey.	.20 hr \$175/hr	\$35.00
12/13/96	BKG	Review discovery responses.	1.50 hr \$175/hr	\$262.50
12/18/96	BKG	Review documents in preparation for depositions.	2.00 hr \$175/hr	\$350.00

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association

1709 D Mahan Drive  
 Tallahassee, Florida 32308  
 (904) 877 7141

Gulf Utility Company  
 Mr. James Moore, President  
 19910 S. Tamiami Trail  
 Estero, FL 33928

December 27, 1996  
 Page 3

RE: RATE CASE, DKT. #960329-WS

12/18/96	BKG	Attend depositions at Ft. Myers.	8.00 hr \$175/hr	\$1,400.00
12/18/96	KWC	File Objection to OPC 4th Set of Interrogatories.	.10 hr \$150/hr	\$15.00
12/19/96	KWC	Research regarding depositions.	.40 hr \$150/hr	\$60.00
12/23/96	BKG	Review OPC testimony and exhibits.	2.70 hr \$175/hr	\$472.50
		<b>Total Legal Services. .</b>	----- 32.80 hr	----- \$5,667.50
--- Costs Advanced ---				
12/23/96		Costs advanced B. Kenneth Gatlin, travel reimbursement, 12/18/96-12/20/96, Ft. Myers, Depositions.	Flat Chg	\$466.05
12/24/96		Postage	Flat Chg	\$6.47
12/24/96		Photocopy documents 1710 pages @ \$.20 each. Includes answers to Interrogatories, Request for Production of Documents, Audit Report.	Flat Chg	\$342.00
12/24/96		Costs advanced Florida Overnight, express packages	Flat Chg	\$17.86

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association  
 1709-D Mahan Drive  
 Tallahassee, Florida 32308  
 (904) 877 7191

Gulf Utility Company  
 Mr. James Moore, President  
 19910 S. Tamiami Trail  
 Estero, FL 33928

December 27, 1996  
 Page 4

RE: RATE CASE, DKT. #960329-WS

12/24/96

Costs advanced Federal Express, express package.	Flat Chg	\$24.00
		-----
Total Costs Advanced . . .		\$856.38
Balance from last statement:		\$1,772.99
Current fees and costs:		\$6,523.88
Credits:		-\$1,772.99
<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$6,523.88</b>

**Attorney Information**

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	29.90	\$5,232.50
Kathryn W. Cowdery	2.90	\$435.00

*OK to pay*  
*[Signature]*  
 12/24/96



# FLORIDA OVERNIGHT

1709-D MAHAN DR  
TALLAHASSEE, FL 32309

**Remit Payment To:**  
1271 La Quinta Drive, Suite #1  
Orlando, Florida 32809  
(407) 859-0109

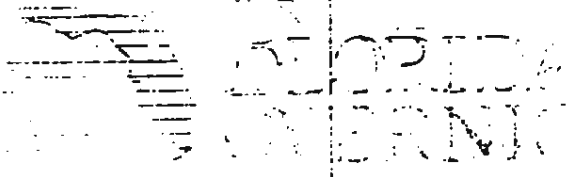
## INVOICE

TO INSURE PROPER POSTING TO YOUR ACCOUNT PLEASE DETACH AND RETURN WITH YOUR PAYMENT

JOB# B/L #	CALLER AUTH	ORIGIN	DESTINATION/ POO	BASE CHARGE	SURCHARGES	TOTAL
---------------	----------------	--------	------------------	----------------	------------	-------

SUMMARY OF CURRENT ORDERS

729	K2650136 712512	KENNETH GULF-RATE	GATLIN WOOD CARLSON & COWDERY 1709-D MAHAN DR TALLAHASSEE, FL 32309 DEL 09:25	DROMIN JACKSON NIXON & WILSON 2560 GULF TO BAY BLVD #200 CLEARWATER, FL 34625 SIGN ILLEG	DULOKITE 955 8.93 Letter	SAKAS 450 0.43 FC Letter	COUNTY 8.93	SUBTOTAL 8.93
726	K2650163 712511	KENNETH GULF-RATE	GATLIN WOOD CARLSON & COWDERY 1709-D MAHAN DR TALLAHASSEE, FL 32309 PCS 1 ME 1 DEL 08:30	GULF UTILITIES 1990 S TAMiami TR ESTERO, FL 33928 SIGN S HOPKINS	8.93 Letter	0.43 FC Letter		SUBTOTAL 17.86



*Gulf Rate  
pd 12/24/96  
CK # 7113*

*17.86*



ed

ILL TO: GATLIN WOODS & CARLSON  
1709 D MAHAN DR  
TALLAHASSEE, FL 32308

SENDER ACTIVITY SUMMARY

PAGE 2 OF 3  
DATE 12/06/96  
INVOICE NO. 5-995-91604 ACCOUNT NO. 1234-2414-8

TRACKING NOS REFERENCE	SENDER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND PROOF OF DELIVERY	PACKAGES & WEIGHT	SERVICES	CHARGES	NET CHARGES
22 520500 GULF-RATE 33203844 1	B KENNETH GATLIN GATLIN WOODS & CARLSON 1709 D MAHAN DR TALLAHASSEE, FL 32308 DROP OFF 11/26/96	KEITH CARDEY 468 ORIOLE AVE ELMWOOD, IL 60126 AL DELIVERED: 11/27/96 89:12 SIGNED: T. MORRISON	1/ MA	PRIORITY LTR DISCOUNT	15.50 -2.50	13.00
	<i>Drop Rate 12/24/96 CK# 7123</i>					
SENDER SUBTOTAL			67.50	PAY THIS AMOUNT	67.50	

QUESTIONS? CALL OUR CUSTOMER ACCOUNT SERVICES, 800-622-1147, 7AM-6PM (CST) MONDAY-FRIDAY  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT  
MAIL TO FEDERAL EXPRESS CORP PO BOX 1140 MEMPHIS TN 38101 1140



ILL TO: GATLIN WOODS & CARLSON  
 1789 D MAHAN DR  
 TALLAHASSEE, FL 32308

SENDER ACTIVITY SUMMARY

INVOICE NO. 5-995-91604 ACCOUNT NO. 1234-2414-8  
 PAGE 2 OF 3  
 DATE 12/06/96

TRACKING NOS REFERENCE	SENDER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND PROOF OF DELIVERY	PACKAGES & WEIGHT	SERVICES	CHARGES	NET CHARGES
220520500 GULF-RATE 33203844 1	B KENNETH GATLIN GATLIN WOODS & CARLSON 1789 D MAHAN DR TALLAHASSEE, FL 32308 DROP OFF 11/26/96	KEITH CARDEY 468 ORIOLE AVE ELMWOOD, IL 60126 AL DELIVERED: 11/27/96 09:12 SIGNED: T. HANNTON	1/ NA	PRIORITY LTR DISCOUNT	15.50 -2.50	13.00
	<i>Half Rate 12/24/96 CK# 7123</i>					
SENDER SUBTOTAL			67.50	PAY THIS AMOUNT	67.50	

QUESTIONS? CALL OUR CUSTOMER SERVICE SERVICES. 800-622-1147, 7AM-6PM (CST) MONDAY-FRIDAY  
 TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT  
 MAIL TO FEDERAL EXPRESS CORP PO BOX 1140 MEMPHIS TN 38101 1140

L : GATLIN WOODS & CARLSON  
 1709 D MAHAN DR  
 TALLAHASSEE, FL 32308

SENDER ACTIVITY SUMMARY

PAGE 1 OF 3  
 DATE 12/04/96  
 INVOICE NO. 5-995-91609 ACCOUNT NO. 1234-2614-0

TRACKING NOS REFERENCE	SENDER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND PROOF OF DELIVERY	PACKAGES & WEIGHT	SERVICES	CHARGES	NET CHARGES
5519331 <i>Full Rate</i>	B KENNETH GATLIN GATLIN WOODS & CARLSON 1709 D MAHAN DR TALLAHASSEE, FL 32308	KEITH CANBEY 468 ORIOLE AVE EL WAKIL, IL 60126 A1 DELIVERED: 11/11/96 11:05 SIGNED: H. ARIANNE THORNTON	1/ NA	STANDARD LYN DISCOUNT	13.50 -2.50	11.00
41196 1	DROP OFF 11/08/96					

*Full Rate*  
*pd 12/24/96*  
*CK# 712 3*

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a master limited partnership

1700 Main St.  
Tallahassee, Florida 32305  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

December 3, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
**Legal Services Rendered 10/26/96 - 11/25/96**

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

<b>Total Legal Services . . . . .</b>	<b>\$1,587.50</b>
<b>Total Costs Advanced . . . . .</b>	<b>\$185.49</b>
<b>Total Amount Due This Statement . . . . .</b>	<b>.\$1,772.99</b>

1

*To Book*

**GATLIN, WOODS & CARLSON**  
Attorneys at Law  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32304  
(904) 877-7191

**Gulf Utility Company**  
**Mr. James Moore, President**  
**19910 S. Tamiami Trail**  
**Estero, FL 33928**

December 3, 1996

**RE: RATE CASE, DKT. #960329-WS**

**Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412**

**Legal Services Rendered 10/26/96-11/25/96**

11/01/96	BKG	Telephone conference with C. Andrews.	.20 hr \$175/hr	\$35.00
11/01/96	BKG	Review tariffs and customer letter; letter written.	.70 hr \$175/hr	\$122.50
11/05/96	BKG	Telephone conference with C. Andrews regarding OPC discovery.	.30 hr \$175/hr	\$52.50
11/06/96	BKG	Telephone conference with Agarwal, J. Moore.	.40 hr \$175/hr	\$70.00
11/07/96	BKG	Review OPC Discovery; draft documents; letter written.	.80 hr \$175/hr	\$140.00
11/14/96	BKG	Review Audit Report.	1.20 hr \$175/hr	\$210.00
11/15/96	BKG	Review OPC discovery; letter written.	.80 hr \$175/hr	\$140.00
11/19/96	WLS	Telephone conferences with S. Reilly; review and transmit memo from S. Reilly.	.30 hr \$150/hr	\$45.00
11/20/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
11/20/96	KWC	Review and Telephone conference with Carolyn Andrews regarding draft response	1.10 hr \$150/hr	\$165.00

B. Kenneth Gatlin, P.A.

*Pg. 50*

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association

1709 D Mahan Drive  
 Tallahassee, Florida 32304  
 (904) 877-7191

**Gulf Utility Company**  
**Mr. James Moore, President**  
**19910 S. Tamiami Trail**  
**Esteros, FL 33928**

December 3, 1996  
 Page 2

**RE: RATE CASE, DKT. #960329-W8**

**to OPC Interrogatory Requests.**

11/21/96	KWC Conference with BKG regarding Gulf draft interrogatory responses.	.20 hr \$150/hr	\$30.00
11/21/96	BKG Review OPC Interrogatories.	1.10 hr \$175/hr	\$192.50
1/25/96	BKG Telephone conference with M. O'Sullivan.	.20 hr \$175/hr	\$35.00
1/25/96	BKG Research and review of documents.	1.80 hr \$175/hr	\$315.00
<b>Total Legal Services. .</b>		9.30 hr	\$1,587.50

--- Costs Advanced ---

11/19/96	Costs advanced Florida Overnight, express package.	Flat Chg	\$8.93
11/25/96	Postage	Flat Chg	\$5.41
11/25/96	Photocopy documents	\$ .20 ea 233 items	\$46.60
11/25/96	Costs advanced QPR Printing & Copying, copies of Responses to Citizens 1st Set of Interrogatories.	Flat Chg	\$124.55
<b>Total Costs Advanced . . .</b>			\$185.49

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee Florida 32308  
(904) 377 7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

December 3, 1996  
Page 3

RE: RATE CASE, DKT. #960329-WS

Balance from last statement:	\$2,708.14
Current fees and costs:	\$1,772.99
Credits:	<del>-\$2,708.14</del>
<b>TOTAL AMOUNT DUE THIS STATEMENT</b>	<b>\$1,772.99</b>

**Attorney Information**

	<u>Billed Hours</u>	<u>Billed Fees</u>
B. Kenneth Gatlin	7.70	\$1,347.50
Kathryn W. Cowdery	1.30	\$195.00
Wayne L Schiefelbein	.30	\$45.00

*OK TO P.F.  
RW  
12/6*



1789-B NANN DR  
TALLAHASSEE, FL 32308

INVOICE NO	11857008475
ACCOUNT NO	475
BILLING THRU	11/88/96
PAGE	1

Remit Payment To:  
1271 La Quinta Drive, Suite #  
Orlando, Florida 32809  
(407) 859-0109

# INVOICE

TO INSURE PROPER POSTING TO YOUR ACCOUNT PLEASE DETACH AND RETURN WITH YOUR PAYMENT

DATE	JOB# BL #	CALLER AUTH	ORIGIN	DESTINATION/POD	BASE CHARGE	SURCHARGES	TOT.
			SUMMARY OF CURRENT ORDERS				
11/88/96	80860097 712513	KENNETH GULF RATE	GATLIN WOOD CARLSON & COMBER 1789-B NANN DR TALLAHASSEE, FL 32308 PCS 1 ME 1	GULF UTILITY CO 19910 S MIAMI TR ESTERO, FL 33928	3.50 Letter Letter	0.43 FC	8.93

*Shelf / Rate  
pd 11-19-96  
CK # 7042*





INVOICE  
 N° 12212

1180 Apalachee Parkway • Tallahassee, FL 32301  
 Phone (904) 942-9800 • Fax (904) 942-4712

Name GATLIN WOODS Date 11-25-96  
 Address 1709 D MAHAN DR Cust Acct # 1073  
 City TAL State FL Zip 32308

TERMS: PAYMENT DUE UPON RECEIPT OF INVOICE

No. of Copies	Quantity	DESCRIPTION	AMOUNT

No. of Origins	Quantity	COPIER	AMOUNT
1,940	1st	8 1/2 x 11 & 8 1/2 x 14 white 1/2 side	116 40

Gulf - Rate Case

TOTAL	116	40
TAX	8	15
TOTAL	124	55

Rec'd By Annie Thornton

PLEASE PAY FROM THIS INVOICE

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*

a partnership including a professional association

1700 D. Matar Drive  
Lakeland, Florida 32905  
(800) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

October 30, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
**Legal Services Rendered 9/26/96 - 10/25/96**

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

<b>Total Legal Services . . . . .</b>	<b>\$2,530.00</b>
<b>Total Costs Advanced . . . . .</b>	<b>\$178.14</b>
<b>Total Amount Due This Statement . . . . .</b>	<b>\$2,708.14</b>

**GATLIN, WOODS & CARLSOF**

Attorneys at Law  
a partnership including a professional association

1709 D Manan Drive  
Tallahassee, Florida 32308  
(904) 377-7341

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 30, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 9/26/96-10/25/96**

09/26/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
09/26/96	BKG	Review rate case testimony and exhibits; letter written.	1.80 hr \$175/hr	\$315.00
09/27/96	BKG	Telephone conference with J. Moore regarding testimony and exhibits; letter written.	.60 hr \$175/hr	\$105.00
10/01/96	WLS	Telephone conferences with BKG, M. O'Sullivan.	.50 hr \$150/hr	\$75.00
10/03/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
10/04/96	BKG	Telephone conference with Agarwal.	.20 hr \$175/hr	\$35.00
10/04/96	BKG	Telephone conference with Bob Nixon.	.40 hr \$175/hr	\$70.00
10/04/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
10/04/96	BKG	Review filing and Staff Recommendation.	.50 hr \$175/hr	\$87.50
10/04/96	BKG	Telephone conference with J. Moore, Bob Nixon.	.40 hr \$175/hr	\$70.00

B. Kenneth Gatlin, P.A.

Pg. 56

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 477-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 30, 1996  
Page 2

RE: RATE CASE, DKT. #960329-WS

10/07/96	BKG	Telephone conference with C. Andrews.	.20 hr \$175/hr	\$35.00
10/07/96	BKG	Review interim rates.	.40 hr \$175/hr	\$70.00
10/09/96	WLS	Telephone conferences with C. Andrews.	.50 hr \$150/hr	\$75.00
10/09/96	BKG	Review rate case interrogatories.	.80 hr \$175/hr	\$140.00
10/09/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
10/09/96	BKG	Research regarding rate case.	.80 hr \$175/hr	\$140.00
10/10/96	BKG	Telephone conference with K. Cardey.	.20 hr \$175/hr	\$35.00
10/10/96	BKG	Telephone conference with C. Andrews.	.20 hr \$175/hr	\$35.00
10/10/96	BKG	Telephone conference with M. O'Sullivan.	.20 hr \$175/hr	\$35.00
10/10/96	BKG	Research	.80 hr \$175/hr	\$140.00
10/10/96	BKG	Research ; Telephone conference with J. Moore regarding interrogatories.	.70 hr \$175/hr	\$122.50
10/11/96	BKG	Telephone conference with J. Moore.	.30 hr \$175/hr	\$52.50

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1701 D Manan Drive  
Tallahassee, Florida 32304  
(904) 477-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 30, 1996  
Page 3

RE: RATE CASE, DKT. #960329-WS

10/11/96	BKG	Review rate case interrogatories.	.80 hr \$175/hr	\$140.00
10/16/96	BKG	Research ; draft documents regarding discovery.	1.40 hr \$175/hr	\$245.00
10/17/96	BKG	Review margin reserve testimony.	.40 hr \$175/hr	\$70.00
10/22/96	BKG	Review Customer Notice; letter written.	.50 hr \$175/hr	\$87.50
10/23/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
10/25/96	BKG	Review rate case interrogatories; Telephone conference with OPC.	.80 hr \$175/hr	\$140.00
		Total Legal Services. .	----- 14.60 hr	----- \$2,530.00
		--- Costs Advanced ---		
10/16/96		Costs advanced Florida Overnight, express package	Flat Chg	\$8.93
10/25/96		Postage	Flat Chg	\$6.21
10/25/96		Photocopy documents	\$ .20 ea 765 items	\$153.00

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-3191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 30, 1996  
Page 4

RE: RATE CASE, DKT. #960329-WS

10/25/96

Costs advanced Jane Faurot, Court Reporter, PSC Agenda Conference 10/9/96, Flat Chg Item Number 59. \$10.00

Total Costs Advanced . . . -----  
\$178.14

Balance from last statement: \$2,605.85  
Current fees and costs: \$2,708.14  
Credits: -\$2,605.85

**TOTAL AMOUNT DUE THIS STATEMENT \$2,708.14**

**Attorney Information**

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	13.60	\$2,380.00
Wayne L Schiefelbein	1.00	\$150.00

*OK JB PA  
RJA  
10/31*

# WORLD OVERNIGHT

GATLIN WOOD CARLSON & COMPANY

1709-D HANCOCK DR  
TALLAHASSEE, FL 32308

PAGE 1

Remit Payment To:

1271 La Quinta Drive, Suite #5  
Orlando, Florida 32809  
(407) 859-0109

*Pg. 60*

TO INSURE PROPER POSTING TO YOUR ACCOUNT, PLEASE DETACH AND RETURN WITH YOUR PAYMENT

DATE	JOB# BL #	CALLER AUTH	ORIGIN	DESTINATION POD	BASE CHARGE	SURCHARGES	TOTAL	
			SUMMARY OF CURRENT ORDERS					
09/19/96	11960110 691710	KENNETH GULF RATE	GATLIN WOOD CARLSON & COMPANY 1709-D HANCOCK DR TALLAHASSEE, FL 32308 PCS 1 DEL 08:55	GULF UTILITY 19910 S MIAMI TR ESTERO, FL 33920 SIGN S HOPKINS GULFKRIL	0.50 Letter Letter	0.43 FC	0.93	
						SUBTOTAL	0.93	
<p><i>Shelf / Rate</i> <i>pd 10/10/96</i> <i>CK # 0979</i></p>								

I N V O I C E

JANE FAUROT, COURT REPORTER  
P.O. BOX 10751  
TALLAHASSEE, FLORIDA 32302  
(904) 379-8669

DATE: October 18, 1995  
INVOICE: G1008  
SS#: 264-94-2063

B. Kenneth Gatlin, Esquire  
Gatlin Woods & Carlson  
1709 Mahan Drive  
Tallahassee, Florida 32308

---

Agenda Conference; October <sup>9</sup>~~8~~, 1996

Appearance Fee	\$no charge
Item Number 59, Docket No. 960329-WS	
4 pages at 2.50 per page	\$ 10.00

*Shelf Rate*  
*pd 10/25/96*  
*ck # 6992*



**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional corporation

17011 Macomber  
Tallahassee, Florida 32308  
(904) 877-7197

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

October 7, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
**Legal Services Rendered 8/26/96 - 9/25/96**

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

Total Legal Services . . . . .	\$2,537.50
Total Costs Advanced . . . . .	.\$68.35
Total Amount Due This Statement . . . . .	.\$2,605.85

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional corporation

1799 D. M. Lane Drive  
Tallahassee, Florida 32308  
(904) 477-1101

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 7, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 8/26/96- 9/25/96**

09/03/96	BKG	Telephone conference with M. Willis.	.20 hr \$175/hr	\$35.00
09/04/96	BKG	Telephone conference with C. Andrews.	.20 hr \$175/hr	\$35.00
09/04/96	BKG	Telephone conference with K. Cardey.	.50 hr \$175/hr	\$87.50
09/06/96	BKG	Telephone conference with K. Cardey.	.40 hr \$175/hr	\$70.00
09/09/96	BKG	Telephone conference with K. Cardey.	.40 hr \$175/hr	\$70.00
09/09/96	BKG	Draft Synopsis and Notice.	1.20 hr \$175/hr	\$210.00
09/10/96	BKG	Research and drafting of documents.	1.60 hr \$175/hr	\$280.00
09/12/96	BKG	Research and review documents.	2.50 hr \$175/hr	\$437.50
09/12/96	BKG	Telephone conference with K. Cardey, Carolyn Andrews, J. Moore.	.50 hr \$175/hr	\$87.50
09/13/96	BKG	Research and review documents.	.60 hr \$175/hr	\$105.00

B. Kenneth Gatlin, P.A.

Pg. 63

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional corporation

1709 D Main Dr  
Tallahassee, Florida 32305  
(904) 577-1191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 7, 1996  
Page 2

RE: RATE CASE, DKT. #960329-WS

9/13/96	BKG Telephone conference with PSC.	.20 hr \$175/hr	\$35.00
9/13/96	BKG Draft Synopsis and Notice.	1.00 hr \$175/hr	\$175.00
9/13/96	BKG Telephone conference with Ed Fuchs.	.20 hr \$175/hr	\$35.00
9/16/96	BKG Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
9/16/96	BKG Telephone conference with M. O'Sullivan.	.30 hr \$175/hr	\$52.50
9/16/96	BKG Letter written	.60 hr \$175/hr	\$105.00
9/16/96	BKG Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
9/19/96	BKG Review discovery; letter written.	.60 hr \$175/hr	\$105.00
9/20/96	BKG Research	.50 hr \$175/hr	\$87.50
9/20/96	BKG Review Pre-Hearing Order; letter written.	.70 hr \$175/hr	\$122.50
9/25/96	BKG Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32304  
(904) 477-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

October 7, 1996  
Page 3

RE: RATE CASE, DKT. #960329-WS

9/25/96	BKG Telephone conference ; review documents; letter written.	1.60 hr \$175/hr	\$280.00
	Total Legal Services . . .	14.50 hr	\$2,537.50
	--- Costs Advanced ---		
9/25/96	Postage	Flat Chg	\$9.15
09/25/96	Photocopy documents	\$.20 ea 296 items	\$59.20
	Total Costs Advanced . . .		\$68.35
	Balance from last statement:		\$755.30
	Current fees and costs:		\$2,605.85
	Credits:		-\$755.30
	<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$2,605.85</b>

**Attorney Information**

	<u>Billed Hours</u>	<u>Billed Fees</u>
B. Kenneth Gatlin	14.50	\$2,537.50

*OK To Pay  
10/8/96*

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

17011 Mahan Drive  
Lakeland, Florida 34008  
(804) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

August 28, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 7/26/96 - 8/25/96

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

Total Legal Services . . . . .	\$667.50
Total Costs Advanced . . . . .	.\$87.80
Total Amount Due This Statement . . . . .	.\$755.30

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association

1709-D Mahan Drive  
 Tallahassee, Florida 32308  
 (904) 877-7191

Gulf Utility Company  
 Mr. James Moore, President  
 19910 S. Tamiami Trail  
 Estero, FL 33928

August 28, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 7/26/96- 8/25/96**

07/26/96	BKG	Review of MFRs; letter written to PSC.	1.00 hr \$175/hr	\$175.00
07/08/96	WLS	Telephone conferences with M. Willis, C. Andrews, T. Merchant (1.1); prepare letter to B. Bayo (.2); research (.7).	2.00 hr \$150/hr	\$300.00
07/09/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
07/09/96	BKG	Telephone conference with T. Merchant.	.20 hr \$175/hr	\$35.00
08/13/96	BKG	Telephone conference with M. O'Sullivan and J. Moore.	.30 hr \$175/hr	\$52.50
08/13/96	BKG	Review rate case documents.	.40 hr \$175/hr	\$70.00
		<b>Total Legal Services. .</b>	<b>4.10 hr</b>	<b>\$667.50</b>
		<b>--- Costs Advanced ---</b>		
08/20/96		Costs advanced Florida Overnight, express package	Flat Chg	\$12.60

*OK TO PAY*  
*Actual*  
*11/1/96*

B. Kenneth Gatlin, P.A.

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
 a partnership including a professional association

1709-D Mahan Drive  
 Tallahassee, Florida 32308  
 (904) 877-7191

August 28, 1996  
 Page 2

Gulf Utility Company  
 Mr. James Moore, President  
 19910 S. Tamiami Trail  
 Estero, FL 33928

RE: RATE CASE, DKT. #960329-WS

08/25/96

Photocopy documents	\$.20 ea 376 items	\$75.20
		-----
Total Costs Advanced . . .		\$87.80
Balance from last statement:		\$607.90
Current fees and costs:		\$755.30
Credits:		-\$607.90
<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$755.30</b>

**Attorney Information**

	Billed Hours	Billed Fees
	-----	-----
B. Kenneth Gatlin	2.10	\$367.50
Wayne L Schiefelbein	2.00	\$300.00

# FLORIDA OVERNIGHT

GATLIN WOOD CARLSON & CONDERY

1789-D MAHAM DR  
TALLAHASSEE, FL 32308

ISSUE NO. 05/13/84  
 ADDRESS NO. 411  
 TELEPHONE NO. 407-859-1100  
 PAGE 1

**Remit Payment To:**

1271 La Quinta Drive, Suite #1  
Orlando, Florida 32809  
(407) 859-0109

TO INSURE PROPER POSTING TO YOUR ACCOUNT PLEASE DETACH AND RETURN WITH YOUR PAYMENT

FE	JOB# BL #	CALLER AUTH	ORIGIN	DESTINATION/POD	BASE CHARGE	SURCHARGES	TOTAL	
			SUMMARY OF CURRENT ORDERS					
08/96	H8868151 712497	WAYME GULF RATE	GATLIN WOOD CARLSON & CONDERY 1789-D MAHAM DR TALLAHASSEE, FL 32308 FCS 1 DEL 09:00	GULF UTILITY CO 19918 S TAMiami TR ESTERO, FL 33526 SIGN WOPKINS GULFRATE	12.00 Pouch Pouch	0.68 FC	12.68	
						SUBTOTAL	12.68	



*Gulf / Rate  
pd 8/24/96  
ck # 6873*

*pg. 69*



**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association

1799 D. Man in Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

July 30, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 6/26/96 - 7/25/96

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

Total Legal Services . . . . .	\$542.50
Total Costs Advanced . . . . .	.\$65.40
Total Amount Due This Statement . . . . .	.\$607.90

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee Florida 32308  
(904) 577-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

July 30, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 6/26/96- 7/25/96**

06/27/96	BKG	Review documents and drafting of rate application.	2.00 hr \$175/hr	\$350.00
07/03/96	BKG	Research for Synopsis.	.50 hr \$175/hr	\$87.50
07/16/96	BKG	Telephone conference with K. Babcock.	.20 hr \$175/hr	\$35.00
07/17/96	BKG	Telephone conference with Karen Cynski.	.40 hr \$175/hr	\$70.00
		<b>Total Legal Services. . .</b>	<b>3.10 hr</b>	<b>\$542.50</b>
		<b>--- Costs Advanced ---</b>		
7/17/96		Costs advanced Federal Express Corporation, express package.	Flat Chg	\$11.00
7/25/96		Photocopy documents	\$.20 ea 272 items	\$54.40
		<b>Total Costs Advanced . . .</b>		<b>\$65.40</b>
		Balance from last statement:		\$2,590.00
		Current fees and costs:		\$607.90
		Credits:		-\$2,590.00
		<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$607.90</b>

B. Kenneth Gatlin, P.A.

Pg. 71

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

17011 Main Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

July 1, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
**Legal Services Rendered 5/26/96 - 6/25/96**

**RECAP**

**RE: RATE CASE, DKT. #960329-WS**

**Total Legal Services . . . . . \$2,590.00**

**Total Amount Due This Statement . . . . . \$2,590.00**

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

July 1, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 5/26/96- 6/25/96

05/30/96	BKG	Research and review of testimony revisions.	2.30 hr \$175/hr	\$402.50
05/31/96	BKG	Telephone conference with K. Cardey.	.50 hr \$175/hr	\$87.50
05/31/96	BKG	Review testimony.	.70 hr \$175/hr	\$122.50
06/13/96	BKG	Review rate case testimony.	1.50 hr \$175/hr	\$262.50
06/13/96	BKG	Telephone conference with K. Cardey, C. Andrews, J. Moore.	.80 hr \$175/hr	\$140.00
06/13/96	BKG	Research and draft rate application.	1.40 hr \$175/hr	\$245.00
06/14/96	BKG	Research and drafting of rate case application.	1.70 hr \$175/hr	\$297.50
06/17/96	BKG	Telephone conference with J. Moore, C. Andrews.	.30 hr \$175/hr	\$52.50
06/17/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
06/17/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50

B. Kenneth Gatlin, P.A.

Pg. 73

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

July 1, 1996  
Page 2

RE: RATE CASE, DKT. #960329-WS

06/17/96	BKG	Drafting of rate case application.	1.70 hr \$175/hr	\$297.50
06/18/96	BKG	Research and drafting of rate case application.	1.00 hr \$175/hr	\$175.00
06/19/96	BKG	Review documents; drafting of rate application.	1.10 hr \$175/hr	\$192.50
06/19/96	BKG	Telephone conference with C. Andrews.	.30 hr \$175/hr	\$52.50
06/19/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
06/20/96	BKG	Drafting of rate application.	.70 hr \$175/hr	\$122.50
		Total Legal Services. .	----- 14.80 hr	----- \$2,590.00
		Balance from last statement:		\$980.00
		Current fees and costs:		\$2,590.00
		Credits:		-\$980.00
		<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$2,590.00</b>

**Attorney Information**

	<u>Billed Hours</u>	<u>Billed Fees</u>
B. Kenneth Gatlin	14.80	\$2,590.00

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

May 29, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 4/26/96 - 5/25/96

**RECAP**

RE: RATE CASE, DKT. #960329-WS

Total Legal Services . . . . . \$980.00

Total Amount Due This Statement . . . . . \$980.00

**GATLIN, WOODS & CARLSON**

Attorneys at Law  
a partnership including a professional association.

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

May 29, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 4/26/96- 5/25/96**

5/01/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
5/02/96	BKG	Telephone conference with C. Andrew regarding Motion; review documents.	.40 hr \$175/hr	\$70.00
5/02/96	BKG	Review rate case testimony.	1.00 hr \$175/hr	\$175.00
05/03/96	BKG	Review rate case testimony; Telephone conference with K. Cardey.	2.80 hr \$175/hr	\$490.00
05/06/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
05/16/96	BKG	Telephone conference with Bob Nixon.	.40 hr \$175/hr	\$70.00
05/16/96	BKG	Telephone conference with K. Cardey and C. Andrews.	.40 hr \$175/hr	\$70.00

Total Legal Services. . . . . 5.60 hr \$980.00

Balance from last statement: \$507.50  
Current fees and costs: \$980.00  
Credits: -\$507.50

**TOTAL AMOUNT DUE THIS STATEMENT \$980.00**

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

10011 Midway Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

April 29, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 3/26/96 - 4/25/96

**RECAP**

RE: RATE CASE, DKT. #960329-WS

Total Legal Services . . . . . \$507.50

Total Amount Due This Statement . . . . . \$507.50



**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Esteros, FL 33928

April 29, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**Legal Services Rendered 3/26/96- 4/25/96**

03/29/96	BKG Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
03/29/96	BKG Research rate case positions.	.80 hr \$175/hr	\$140.00
05/29/96	BKG Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
04/03/96	BKG Review rate case testimony.	.50 hr \$175/hr	\$87.50
04/12/96	BKG Telephone conference with Jim Moore.	.20 hr \$175/hr	\$35.00
04/15/96	BKG Telephone conference with J. Moore; review PSC Order.	.70 hr \$175/hr	\$122.50
04/17/96	BKG Telephone conference with T. Vacarro; with J. Moore.	.30 hr \$175/hr	\$52.50
	Total Legal Services. .	----- 2.90 hr	----- \$507.50
	Balance from last statement:		\$1,785.00
	Current fees and costs:		\$507.50
	Credits:		-\$1,785.00
	<b>TOTAL AMOUNT DUE THIS STATEMENT</b>		<b>\$507.50</b>

B. Kenneth Gatlin, P.A.

Pg. 78

GATLIN, WOODS & CARLSON

Attorneys at Law  
a partnership including a professional corporation

19910 South Tamiami Trail  
Esteros, Florida 33928  
(904) 327-1191

Gulf Utility Company  
19910 South Tamiami Trail  
Esteros, FL 33928

March 26, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

Legal Services Rendered 2/26/96 - 3/25/96

**RE: GENERAL/MISCELLANEOUS**

Research and drafting of response to auditor's letter; letter written.

Total Legal Services . . . . . \$262.50  
Balance Due This Matter . . . . . \$262.50

**RE: KEOHANE, DKT. #950343-WS**

--- Costs Advanced ---

Jane Faurot, Court Reporter, transcript Item 22, PSC \$7.50  
Agenda Conference, 2/20/96.  
Total Costs Advanced . . . . . \$7.50  
Balance Due This Matter . . . . . \$7.50

★ **RE: OVERTURNINGS INVESTIGATION**

Telephone conferences.  
Total Legal Services . . . . . \$140.00  
Balance Due This Matter . . . . . \$140.00

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

1709 D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

March 25, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

-----  
Legal Services Rendered 2/26/96 - 3/25/96

**RECAP**

RE: RATE CASE, DKT. #960329-WS

Total Legal Services . . . . . \$1,785.00

Total Amount Due This Statement . . . . . \$1,785.00

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877 7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

March 25, 1996

RE: RATE CASE, DKT. #960329-WS

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

Legal Services Rendered 2/26/96- 3/25/96

2/29/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
3/01/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
3/01/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
3/01/96	BKG	Review documents on revenue requirement.	.40 hr \$175/hr	\$70.00
03/04/96	BKG	Telephone conference with K. Cardey and Jim Moore.	.60 hr \$175/hr	\$105.00
03/05/96	BKG	Telephone conference with J. Moore; research; drafting of test year letter.	1.60 hr \$175/hr	\$280.00
03/05/96	BKG	Telephone conference with M. Willis.	.30 hr \$175/hr	\$52.50
03/05/96	BKG	Telephone conference with J. Moore.	.30 hr \$175/hr	\$52.50
03/06/96	BKG	Telephone conference with J. Moore and C. Andrews.	.30 hr \$175/hr	\$52.50
03/06/96	BKG	Drafting of Test Year Letter.	.80 hr \$175/hr	\$140.00

**GATLIN, WOODS & CARLSON**  
*Attorneys at Law*  
a partnership including a professional association

1709-D Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
Mr. James Moore, President  
19910 S. Tamiami Trail  
Estero, FL 33928

March 25, 1996  
Page 2

RE: RATE CASE, DKT. #960329-WS

03/06/96	BKG	Telephone conference with J. Moore regarding Test Year Letter.	.20 hr \$175/hr	\$35.00
03/08/96	BKG	Research and drafting of Test Year Letter.	.30 hr \$175/hr	\$52.50
03/08/96	BKG	Research Staff Recommendation.	.50 hr \$175/hr	\$87.50
03/11/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
03/15/96	BKG	Telephone conference with K. Cardey; review rate case application.	.60 hr \$175/hr	\$105.00
03/18/96	BKG	Telephone conference with J. Moore.	.20 hr \$175/hr	\$35.00
03/19/96	BKG	Attend PSC Agenda Conference on 3/19/96.	2.50 hr \$175/hr	\$437.50
03/20/96	BKG	Telephone conference with J. Moore.	.30 hr \$175/hr	\$52.50
03/22/96	BKG	Telephone conference with K. Cardey.	.30 hr \$175/hr	\$52.50
		Total Legal Services. .	----- 10.20 hr	----- \$1,785.00
		Current fees and costs:		\$1,785.00
		TOTAL AMOUNT DUE THIS STATEMENT		\$1,785.00

Pg. 82

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

17770 Mahan Drive  
Tallahassee, Florida 32308  
(904) 877-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

February 26, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

Legal Services Rendered 1/26/96 - 2/25/96

**RE: OVERTURNINGS INVESTIGATION**

Telephone conferences; review correspondence and documents;  
research; conference at PSC on 2/16/96; letter written.

Total Legal Services. . . . . \$540.00

TOTAL AMOUNT DUE THIS MATTER . . . . . \$540.00

*ok To Pay  
Ray  
2/28/96*

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional corporation

13000 Main Drive  
Tallahassee, Florida 32310  
(904) 577-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

January 29, 1996

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

**Legal Services Rendered 12/22/95 - 1/25/96**



**RE: OVERTURNINGS INVESTIGATION**

Telephone conferences; review Staff Recommendation and response.

Total Legal Services . . . . . \$105.00

**TOTAL AMOUNT DUE THIS MATTER . . . . . \$105.00**

**RE: ISLAND CLUB AGREEMENT**

Research; telephone conferences; review pleadings and documents; research; drafting and filing of Response to Petition.

Total Legal Services . . . . . \$2,245.00

--- Costs Advanced ---

Photocopy documents (358 pages @ \$.20 each) \$71.60

Total Costs Advanced . . . . . \$71.60

Current fees and costs . . . . . \$2,316.60

**TOTAL AMOUNT DUE THIS MATTER . . . . . \$2,316.60**

**GATLIN, WOODS & CARLSON**

*Attorneys at Law*  
a partnership including a professional association

10910 Midway Drive  
Tallahassee, Florida 32308  
(904) 577-7191

Gulf Utility Company  
19910 South Tamiami Trail  
Estero, FL 33928

December 22, 1995

Please Make Check Payable to B. Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

---

Legal Services Rendered 11/26/95 - 12/25/95

**RE: OVERTURNINGS INVESTIGATION**

Review Audit Report.

Total Legal Services. . . . . \$105.00

TOTAL AMOUNT DUE THIS MATTER . . . . . \$105.00

**RE: ISLAND CLUB AGREEMENT**

Telephone conferences; review Island Club Agreement.

Total Legal Services. . . . . \$280.00

TOTAL AMOUNT DUE THIS MATTER . . . . . \$280.00



**GATLIN WOODS & CARLSON**

*Attorneys at Law*

a partnership including a professional association

1000 Main Bldg.  
Tallahassee, Florida 32308  
Phone 477-7191

Gulf Utility Company  
18513 Bartow Blvd., S.E.  
Fort Myers, FL 33908

November 7, 1995

Please Make Check Payable to B Kenneth Gatlin, P.A. ID#59-2540412

**STATEMENT PAYABLE UPON RECEIPT**

**Legal Services Rendered 9/26/95 - 10/25/95**

**RE: KEOHANE, DKT. #950343-WS**

Telephone conferences; review documents; research; letter written.

Total Legal Services. . . . . \$752.50

**--- Costs Advanced ---**

Accurate Stenotype Reporters, Inc., transcript of \$ 12.50  
9/12/95 Agenda Conference, Item #32.

Total Costs Advanced . . . . . \$ 12.50

**TOTAL AMOUNT DUE THIS MATTER . . . . . \$765.00**

**--- Trust Activity ---**

10/30/95 Trust account deposit Gulf Utility \$4,000.00  
Company ck. #016540, Settlement of all  
claims of Edward and Marie Keohane.

Trust Account Balance . . . . . \$4,000.00

**RE: OVERTURNINGS INVESTIGATION**

Telephone conference; review earnings documents.

Total Legal Services. . . . . \$630.00

**TOTAL AMOUNT DUE THIS MATTER . . . . . \$630.00**

B. Kenneth Gatlin, P.A.  
Client Ledger Card

2/12/97

PAGE 1

Gulf Utility Company  
RATE CASE, DKT. #960329-WS  
Case Number: 897  
Mr. James Moore, President  
19910 S. Tamiami Trail

Type: Utility company  
Standard: Show W.I.P. on Bills  
Monthly  
Trust Balance: None  
Matter rate: \$175.00  
Interest on past due: None  
Atty: B. Kenneth Gatlin

Esterio FL 33928  
Phone: 941-498-1000

Date	Description	Amount	Current Entries
01/27/97 BKG In Process	\$175/hr 4.20 Hours Research and review rebuttal testimony.	\$735.00	\$735.00
01/27/97 BKG In Process	\$175/hr .50 Hours Telephone conference with K. Cardey regarding rebuttal testimony.	\$87.50	\$822.50
01/27/97 BKG In Process	\$175/hr .40 Hours Telephone conference with J. Moore and K. Cardey.	\$70.00	\$892.50
01/28/97 BKG In Process	\$175/hr .20 Hours Telephone conference with J. Moore.	\$35.00	\$927.50
01/29/97 BKG In Process	\$175/hr 2.60 Hours Review documents; attend deposition of C. Welch.	\$455.00	\$1,382.50
01/30/97 KWC In Process	\$150/hr .20 Hours Telephone conference with Brook River; receipt, review, and transmit to client Xanders deposition transcript.	\$30.00	\$1,412.50
01/30/97 BKG In Process	\$175/hr .30 Hours Telephone conference with K. Cardey regarding rebuttal testimony.	\$52.50	\$1,465.00
01/30/97 BKG In Process	\$175/hr 1.40 Hours Review rebuttal testimony.	\$245.00	\$1,710.00
01/31/97 BKG In Process	\$175/hr .30 Hours Telephone conference with Bob Nixon.	\$52.50	\$1,762.50
01/31/97 BKG In Process	\$175/hr .50 Hours Research and letter written regarding Welch deposition.	\$87.50	\$1,850.00
02/04/97 KWC In Process	\$150/hr .70 Hours Review draft Prehearing Order (.6); Telephone conference with client (.10).	\$105.00	\$1,955.00

B. Kenneth Gatlin, P.A.  
Client Ledger Card

2/12/97

PAGE 2

Client: Gulf Utility Company  
RE: RATE CASE, DKT. #960329-WS

897

Date	Description	Amount	Current Entries
02/05/97 KWC In Process	\$150/hr 6.10 Hours Telephone conference call with Cardey and Moore regarding Prehearing Order Issues (3.1); preparation for and attendance at PSC Prehearing Conference (3.0).	\$915.00	\$2,870.00
02/05/97 BKG In Process	\$175/hr .80 Hours Research and drafting of rate case expense exhibit.	\$140.00	\$3,010.00
02/05/97 BKG In Process	\$175/hr 2.00 Hours Review rebuttal.	\$350.00	\$3,360.00
02/06/97 KWC In Process	\$150/hr 3.40 Hours Conference with BKG; Prepare Revised Customer Notice of Hearing; Telephone conference call with Cardey and Moore regarding Draft Prehearing Order; prepare Issues.	\$510.00	\$3,870.00
02/07/97 KWC In Process	\$150/hr 6.80 Hours Prepare Issues for Draft Prehearing Order (5.30); Telephone conference with Keith Cardey (.25); Telephone conference with Jim Moore (.25); Telephone conference with C Andrews (.25); Telephone conferences with Bob Nixon (.5); Telephone conferences with PSC legal (.25).	\$1,020.00	\$4,890.00
02/07/97 BKG In Process	\$175/hr .40 Hours Telephone conference with B. Nixon.	\$70.00	\$4,960.00
02/07/97 BKG In Process	\$175/hr .50 Hours Telephone conference with K. Cardey.	\$87.50	\$5,047.50
02/07/97 BKG In Process	\$175/hr 2.50 Hours Review rate case documents.	\$437.50	\$5,485.00
02/08/97 KWC In Process	\$150/hr 1.80 Hours Prepare Issues for Draft Prehearing Order.	\$270.00	\$5,755.00

2/12/97

B. Kenneth Gatlin, P.A.  
Client Ledger Card

PAGE 3

Client: Gulf Utility Company  
RE: RATE CASE, DKT. #960329-WS

897

Date	Description	Amount	Current Entries
02/10/97 In Process	KWC \$150/hr 1.25 Hours Telephone conference with J. Elliott regarding rebuttal (.25); review Lee County effluent rate schedule (.25); Prepare rate case exhibit (.25); prepare prehearing order issues (.5).	\$187.50	\$5,942.50
02/10/97 In Process	BKG \$175/hr 2.00 Hours Review and draft documents regarding rebuttal.	\$350.00	\$6,292.50
02/10/97 In Process	BKG \$175/hr 1.70 Hours Review and draft Pre-Hearing Statement.	\$297.50	\$6,590.00
02/10/97 In Process	BKG \$175/hr .20 Hours Telephone conference with J. Elliott.	\$35.00	\$6,625.00
02/11/97 In Process	KWC \$150/hr .30 Hours Telephone conferences with PSC legal regarding Prehearing Order and Staff's Motion to File Testimony.	\$45.00	\$6,670.00
02/11/97 In Process	BKG \$175/hr 1.00 Hours Telephone conference with J. Moore, C. Andrews, K. Cardey, B. Nixon regarding Pre-Hearing Order.	\$175.00	\$6,845.00
02/11/97 In Process	BKG \$175/hr 2.50 Hours Review and draft documents regarding Pre-Hearing Order.	\$437.50	\$7,282.50
02/11/97 In Process	BKG \$175/hr 2.50 Hours Review Rebuttal.	\$437.50	\$7,720.00
02/11/97 In Process	Flat Chg Costs advanced Accurate Stenotype Reporters, deposition of Edie Xanders, 1/23/97 (\$211.00); deposition of Ted Bidy on 1/14/97 (\$157.00).	\$368.00	\$8,088.00

**SOURCE, INC.**

**Rate Case Expense  
(Actual/Estimate)**



**SOURCE, INC.**  
ENGINEERS - PLANNERS

James P. Elliott, P.E. President  
William D. Harrop, Jr., P.E., V.P.

**INVOICE**  
February 7, 1997

James W. Moore, President  
Gulf Utility Company  
P. O. Box 350  
Estero, FL 33928

Re: Engineering Support Services - Testimony Review & Preparation of  
Rebuttal Testimony - GULF UTILITY COMPANY  
Project No. 109-01-97

DESCRIPTION	UNIT	RATE	AMOUNT
1. Principal	36.00 hrs	\$ 85.00	\$ 3,060.00
2. Engineer	45.50 hrs	60.00	2,730.00
3. Engineering Technician	1.00 hrs	50.00	50.00
4. Drafter	2.00 hrs	45.00	90.00
5. Secretarial	9.75 hrs	30.00	292.50
6. Telecons, postage & printing	34.45 +	50%	51.68
7. Mileage	62.00 x	0.29	17.98

**TOTAL DUE THIS INVOICE**

**\$ 6,292.16**

This invoice represents services through February 2, 1997. Tasks accomplished include:

1. Review T. Bidy testimony.
2. Research.
3. Review T. Beard testimony.
4. Prepare rebuttal testimony of Bidy and Beard.
5. Coordinate/review fire flow tests.
6. Revised testimony draft and prepare exhibits.
7. Review Steve Messner testimony.

*ok To pay  
AWM  
2/10/97*

**SOURCE, INC.**

James P. Elliott, P. E.  
President

**GULF UTILITY COMPANY**

**Rate Case Expense  
(Actual/Estimate)**


GULF UTILITY COMPANY  
Rate Case Expense Estimate to Complete

Customer Mailings	\$2,600.00
Travel - one overnight trip	750.00
Delivery Charges (Fed. Ex.)	50.00
Postage charges	<u>\$4,200.00</u>
TOTAL ESTIMATE OF COSTS TO COMPLETE	\$7,600.00



**GULF UTILITY COMPANY**  
**RATE CASE, DKT. #960329-WS**  
**ACTUAL INCURRED EXPENSES**

**FMC, Etc.**

FAST DELIVERY 

**FLORIST / MAILING CENTER ETC.**

18911 S. Tamiami Trail #7  
Ft. Myers, FL 33908-4702

(813) 267-7477

NEXT DAY

0 707 575 72 2

PLEASE PRINT

INVOICE	6993	ZONE 103	POUNDS 26	LIFT SHIPPER NUMBER PL 349-498
NAME	D. Kenneth C. Collins			
STREET	1709-D Alabar Drive			
CITY & STATE	Fort Myers, FL			
PHONE NUMBER IF PG. BOX OR R.F.D.				

• FMC Etc. is not an agent for any carrier and acts as a freight forwarder only.

• FMC Etc. is only responsible to the extent of the carrier liability and shall act as a freight forwarder for the receipt and forwarding of parcels by the addressor, or their assigns. FMC Etc. assumes no liability for the successful completion of delivery of parcels accepted for shipment nor for the loss or damage by any cause to the parcels, or the contents thereof.

• In the event of loss or damages on the part of the carrier to and parcels, FMC Etc. will assist the addressor for the filing and processing of claims, but assumes NO liability if a claim is denied or paid in part.

• It is further understood that both the contents and packing materials of any damaged package must be saved for inspection by the conveying carrier.

• If purchased, insurance covers documented replace value only, and is paid at the discretion of the conveying car only. Therefore, I certify that the contents and its value or stated below.

• FMC Etc. shall not be liable for any delay in shipment deliveries by conveying carrier. Any statements made by F Etc. personnel as to probable date of delivery by the carrier is a statement of opinion only, and shall not be warranty in any way.

• The foregoing constitutes the full and complete agreement between addressor and FMC Etc. and supersedes all previous representations either written or oral.

ITEMS not packed or approved by FMC Etc. for safe shipment will be insured for LOSS only.

NAME	D. Kenneth C. Collins		
STREET	1709-D Alabar Drive		
CITY & STATE	Fort Myers	FL	ZIP CODE 33902
PHONE	TODAY'S DATE	SERVIS	
DESCRIPTION OF ARTICLE			
DECLARED VALUE			

- PRE PACKED BY CUSTOMER
- PACKED BY FMC, Etc.
- INSURED FOR LOSS ONLY

I have read and understand the Terms and Conditions set forth on this form.

*[Signature]*

Thank You

SHIPPING CHG.	4	5	2
INSURANCE			
OTHER SER. CHG.			
COD/AOD			
PACK CHG.			
TAX			
TOTAL SERVICE	4	5	2

White - Shipping Label

Yellow - Store Copy

Pink - Custor

. 2860 S. Cleveland Ave.  
 Suite 210  
 Fort Myers, FL 33907-3822  
 (941) 278-3022  
 (941) 277-0301 (Fax)

# Art Copy Graphics

**Invoice**

Invoice #: 00001214

Date: 11/7/96

Ship Via: U.S. Mail

Page:

**Bill To:**

Brook Rivers  
 Gulf Utility Company  
 P.O. Box 350  
 Estero, FL 33928-0350

**Ship To:**

Gulf Utility Company  
 19910 S. Tamiami Trail  
 Estero, FL 33928

Quantity	Description	Amount
	<b>NOTICE OF INTERIM RATE INCREASE</b>	
7,200	Print rate information letters (11 X 17) four (4) pages, black ink two sides on 20# White First Choice Bond, fold in half and fold again to (3 1/3" X 8 1/2") for tabbing, labeling and mailing.	
7,088	Waffer seal (tab) self-mailers for automated mailing sortation.	
7,088	Label address self-mailers with Gulf Utility customer list on furnished pressure sensitive labels, sort by zip codes, bundle, tray and mark accordingly with counts and zips for pre-sorted first class discount mailing. Deliver to Estero Post Office.	\$1,190.00
62	Insert Canadian & Foreign mailers into #10 regular envelopes, seal, label envelopes and deliver to Gulf Utility for metering. Delivered to Estero Post Office. Pre-sorted First Class Postage Paid by Gulf Utility \$2,090.96 (Check # 18788) U. S. Postmaster	
		\$1,190.00

<p><b>We appreciate your business. Thank You!</b></p> <p>Your Order #: Carolyn Andrews          Shipping Date: 11/8/96          Terms: Upon Receipt</p>	Postage / Freight:	\$0.00
	Sales Tax:	\$71.40
	Total Amount:	\$1,261.40
	Amount Applied:	\$0.00
	Balance Due:	\$1,261.40

3600

United States Postal Service

# Postage Statement — First-Class Mail — Permit Imprint

(For Priority Mail, Use Form 3605-R)

**MAILER.** Complete all items by typewriter, pen, or indelible pencil. If you need a receipt, prepare in duplicate

Post Office of Mailing <b>ESTERO, FL 33478</b>	Mailing Date	Preparation Category <input checked="" type="checkbox"/> Letters (DMM 1050) <input type="checkbox"/> Flats (DMM 1050) <input type="checkbox"/> Automation (Include slow flight DMM 1020) <input type="checkbox"/> Irregular Parcels (DMM 1050)	Other Authorized Mailing ID Codes
Permit No. <b>13</b>	Federal Agency Cost Code	Statement Sequence No.	
Permit Holder Name and Address (Include ZIP Code) <b>GULF UTILITY CO PO BOX 350 ESTERO, FL 33478</b>	Telephone	Receipt No.	
City & Street No.	Container Quantities (Fill in all that apply) 1st Mail Trays <b>1</b> 2nd Mail Trays <b>15</b> 3rd Mail Trays _____ Total Mail Trays <b>16</b> Flat Trays _____ Number of Seals _____ Number of Pieces <b>N/A</b> Number of Other _____	Weight of a Single Piece <b>0.4</b> pounds	Prepared Under DMM (Check all that apply) <input checked="" type="checkbox"/> M130 (Letters, flats, parcels) <input type="checkbox"/> M130 (Upgradable letters) <input type="checkbox"/> M810 (Automation letters) <input type="checkbox"/> M820 (Automation flats)
CTAS Cust. Ref. ID <b>7088</b>	Total Pieces	Total Weight	
Name and Address of Individual or Organization for Which Mailing is Prepared (If other than permit holder)	Name and Address of Mailing Agent (If other than permit holder) <b>THE LETTERBOX INC 4700 N SKIWAY LAKELAND, FL 33647</b>		
City & Street No.	City & Street No.		

Postage Computation	<input type="checkbox"/> For automation rate letter-size pieces other than cards at card rates (DMM C810), go to Part A on the reverse of this form.	Postage (From reverse side)	Part A	\$
	<input type="checkbox"/> For automation rate flats (DMM C820), go to Part B on the reverse of this form.		Part B	\$
	<input type="checkbox"/> For nonautomation rate pieces other than cards at card rates (DMM C030), go to Part C on the reverse of this form.		Part C	\$ <b>296.96</b>
	<input type="checkbox"/> For postal cards and postcards at card rates (DMM E100), go to Part D on the reverse of this form.		Part D	\$
	<input type="checkbox"/> Additional Postage Payment (State reasons) <input type="checkbox"/> Special Service (Specify)		No. Pieces	Rate/Fee Per Pc.
<b>Total Postage</b>			<b>\$ 2090.96</b>	

The signature of a mailer certifies that it will be liable for and agrees to pay, subject to appeals prescribed by postal laws and regulations, all revenue deficiencies assessed on this mailing. (If this form is signed by an agent, the agent certifies that it is authorized to sign this statement, and the certification binds the agent and the mailer, and that both the mailer and the agent will be liable for and agree to pay any deficiencies.)

The submission of a false, fictitious, or fraudulent statement may result in imprisonment of up to 5 years and a fine of up to \$10,000 (18 USC 1001). In addition, a civil penalty of up to \$5,000 and an additional assessment of twice the amount falsely claimed may be imposed (31 USC 3602).

Certification	<input type="checkbox"/> For Enclosed Reply Pieces (Automation rate only) (Effective January 1, 1997): I certify that any business reply, courtesy reply, or metered reply letter size cards or envelopes, enclosed in the pieces described above, bear the correct facing identification mark (FIM) and barcode.
	<input type="checkbox"/> For Updated Addresses (Presorted and automation rates only) (Effective January 1, 1997): I certify that the addresses appearing on the pieces described above have been updated within 6 months of the date of this mailing using a USPS-approved address update tool.
	<input type="checkbox"/> For ZIP Codes (Presorted rate only) (Effective October 1, 1996): I certify that the ZIP Codes appearing on the pieces described above have been verified and corrected where necessary within 12 months of the date of this mailing using a USPS-approved method.

I hereby certify that all information furnished on this form is accurate and truthful, that this mailing meets all applicable CASSEMASS standards for address and barcode accuracy, and that the material presented qualifies for the rates of postage claimed.

Signature of Permit Holder or Agent (Both principal and agent are liable for any postage deficiency incurred) <b>J. HOLBY</b>	Telephone <b>945-0844</b>
--	------------------------------

Single-Piece Weight _____ pounds	Are figures at left adjusted from mailer's entries? <input type="checkbox"/> Yes <input type="checkbox"/> No
Total Pieces	If "Yes," Reason
Total Weight	
Total Postage	

USPS Use Only	Check One <input type="checkbox"/> Present Verification Not Scheduled <input type="checkbox"/> Present Verification Performed as Scheduled	Date Mailing Notified	Contact	By (Initials)	Round Stamp (Required)
	I CERTIFY that this mailing has been inspected concerning: (1) eligibility for postage rate claimed; (2) proper preparation (and present where required); (3) proper completion of postage statement; and (4) payment of required annual fee.				
	Signature of Weigher				Time

Pg. 97



BILL TO: GULF UTILITY CO  
19918 S TAMIAHI TRAIL  
ESTERO, FL 33928

SENDER ACTIVITY SUMMARY

INVOICE NO. 5-991-14892 ACCOUNT NO. 1076-53  
PAGE 1 OF 3  
DATE 11/2/94

TRACKING NOS REFERENCE	SENDER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND PROOF OF DELIVERY	PACKAGE & WEIGHT	SERVICES	CHARGES	NET CHARGE
892445514	CAROLYN B ANDREWS GULF UTILITY CO 19918 S TAMIAHI TRAIL ESTERO, FL 33928	VEN MOO FLORIDA PUBLIC SERVICE COMMS 8428 NW 82 AVE STE 400 DADE COUNTY DELIVERED: 10/31/96 10:30 SIGNED: O. BOWSER	1/ 2	PRIORITY PAK	24.35	
50500749 1	SHIPPED 10/30/96					24
892445525	CAROLYN B ANDREWS GULF UTILITY CO 19918 S TAMIAHI TRAIL ESTERO, FL 33928	KENNETH BATLIN GAILIN WOODS CARLSON & COWDER 1709-B MANAN DR TALLAHASSEE, FL 32308 AA DELIVERED: 11/08/96 08:46 SIGNED: J. HANSEN	1/ NA	PRIORITY LTR	15.50	
31302166 1	SHIPPED 11/07/96					15
892445536	CAROLYN B ANDREWS GULF UTILITY CO 19918 S TAMIAHI TRAIL ESTERO, FL 33928	KEITH CARDEY 960 ORIOLE ELMWOOD DELIVERED: 11/13/96 08:44 SIGNED: J. HANSEN	1/ 1	PRIORITY PAK	22.50	
31902219 1	SHIPPED 11/13/96					22

CONTINUED NEXT PAGE

QUESTIONS? CALL OUR CUSTOMER ACCOUNT SERVICES 800-822-1147 7AM-6PM (CST) MONDAY-FRIDAY  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT  
MAIL TO FEDERAL EXPRESS CORP PO BOX 1140 MEMPHIS TN 38101-1140



BILL TO: GULF UTILITY CO  
19918 S TAMIAHI TRAIL  
ESTERO, FL 33928

SENDER ACTIVITY SUMMARY

INVOICE NO. 5-991-14892 ACCOUNT NO. 1076-53  
PAGE 2 OF 4  
DATE 11/2/94

TRACKING NOS REFERENCE	SENDER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND PROOF OF DELIVERY	PACKAGE & WEIGHT	SERVICES	CHARGES	NET CHARGE
892445540	CAROLYN B ANDREWS GULF UTILITY CO 19918 S TAMIAHI TRAIL ESTERO, FL 33928	KENNETH BATLIN GAILIN WOODS CARLSON & COWDER 1709-B MANAN DR TALLAHASSEE, FL 32308 AA DELIVERED: 11/19/96 09:12 SIGNED: J. HANSEN	1/ NA	PRIORITY LTR	15.50	
31902205 1	SHIPPED 11/13/96					15
892445551	CAROLYN B ANDREWS GULF UTILITY CO 19918 S TAMIAHI TRAIL ESTERO, FL 33928	KENNETH BATLIN GAILIN WOODS CARLSON & COWDER 1709-B MANAN DR TALLAHASSEE, FL 32308 AA DELIVERED: 11/28/96 11:00 SIGNED: J. HANSEN	1/ 1	PRIORITY PAK	22.50	
32801602 1	SHIPPED 11/22/96					22
SENDER SUBTOTAL			100.25	PAY THIS AMOUNT		100

QUESTIONS? CALL OUR CUSTOMER ACCOUNT SERVICES 800-822-1147 7AM-6PM (CST) MONDAY-FRIDAY  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT  
MAIL TO FEDERAL EXPRESS CORP. P.O. BOX 1140, MEMPHIS, TN 38101-1140



BILL TO: GULF UTILITY CO  
19918 S TAMIAHI TRAIL  
ESTERO, FL 33928

ACTIVITY SUMMARY

INVOICE NO. 5-991-14892 ACCOUNT NO. 1076-5349-2  
PAGE 3 OF 4  
DATE 11/2/94

\* FEDEX HAS AUDITED THIS AIRBILL FOR CORRECT PIECES, WEIGHT, AND SERVICE. ANY CHARGES MADE ARE REFLECTED IN THE INVOICE AMOUNT.

QUESTIONS? CALL OUR CUSTOMER ACCOUNT SERVICES 800-822-1147 7AM-6PM (CST) MONDAY-FRIDAY  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT  
MAIL TO FEDERAL EXPRESS CORP. P.O. BOX 1140, MEMPHIS, TN 38101-1140

Pg. 98

**TRI-COUNTY**  
BLUE PRINT & SUPPLY CO., INC.

1850 BOY SCOUT DRIVE  
SUITE 110  
FORT MYERS, FLORIDA 33907  
PHONE: (941) 939-2699  
FAX: (941) 939-3550

# INVOICE

DATE	NUMBER
11/05/93	218171

CHARGE TO: Acct. No. 1049

DELIVER TO:

ZONE:

002

000

ISS. NO.	COPIES	TOTAL	SIZE OR	UNIT	LESS	TOTAL
ISS. DRIG.	EACH	QUANT.	ITEM NO.	DESCRIPTION	COST	%DISC

TERMS: NET 30 DAYS. PLEASE PAY FROM INVOICE. Service charge on all accounts that are over 30 days will be assessed at the rate of 1.5% per month.

ATTORNEY'S FEES

YOU AGREE TO PAY ALL COST OF COLLECTION AND BE RESPONSIBLE FOR COLLECTION. YOU AGREE TO PAY ALL COST OF COLLECTION AND BE RESPONSIBLE FOR COLLECTION.

*PAID CHECK 018903*

SELL INKJET PLOTTERS AND ALL PLOTTER SUPPLIES	SUBTOTAL	109.4
	SALES TAX	6.5
	TOTAL	116.0

P. O. No. 1

Rep: Sold By: EK

RECEIVED BY: \_\_\_\_\_

TERMS: NET 30 DAYS. PLEASE PAY FROM INVOICE. Service charge on all accounts that are over 30 days will be assessed at the rate of 1.5% per month.

WHITE: CUSTOMER ORIGINAL

YELLOW: FILE ORIGINAL



1850 BOY SCOUT DRIVE  
 SUITE 110  
 FORT MYERS, FLORIDA 33907  
 PHONE: (941) 939-2699  
 FAX: (941) 939-3550

# INVOICE

DATE	NUMBER

CHARGE TO: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

DELIVER TO: \_\_\_\_\_  
 \_\_\_\_\_  
 SELF STORAGE CO. INC.  
 STANE BEAVEL  
 492-1000

QTY	UNIT PRICE	TOTAL	QUANTITY	DESCRIPTION	DATE	AMOUNT
58	1	58	24-36	XEROX 2010	11/10/88	58.00

*PAID CK# 018893*

*[Handwritten signature]*

CALL ON NET PLOTTERS AND ALL PLOTTER SUPPLIES  
 \_\_\_\_\_

RECEIVED BY: \_\_\_\_\_

TERMS: NET 30 DAYS PLEASE PAY FROM INVOICE  
 SERVICE CHARGES WILL BE ADDED TO ALL INVOICES  
 10% ON ALL INVOICES OVER \$1000.00

WHITE: CUSTOMER ORIGINAL      YELLOW: FILE ORIGINAL

Approved for Payment CA

CHECK REQUEST

156  
Payee U.S. Postmaster

Total Amount \$2,069.72

Address \_\_\_\_\_

Date Requested 10/14/96

City \_\_\_\_\_ ST \_\_\_\_\_ Zip \_\_\_\_\_

Date Needed \_\_\_\_\_

Description Mailing of Initial Application notice  
Docket No. 960327-WS

Check Number \_\_\_\_\_

Check Date \_\_\_\_\_

INVOICE DATE	INVOICE #	ACCOUNT #	AMOUNT #
<u>10/96</u>		<u>1861.02</u>	<u>2,069.72</u>

(Totals Only)

(Totals Only)

ACCOUNT #	AMOUNT	ACCOUNT #	AMOUNT

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12



Statement — First-Class Mail — Permit Imprint  
 City Mail, Use Form 3605-R

Complete all items by typewriter, pen, or indelible pencil. If you need a receipt, prepare in duplicate.

Mailer Information

Post Office of Mailing <b>Estero FL 33928</b>	Mailing Date <b>10-15-96</b>	Processing Category <input checked="" type="checkbox"/> Letters (DMM C050) <input type="checkbox"/> Flats (DMM C050) <input type="checkbox"/> Automation-Compatible Flats (DMM C820) <input type="checkbox"/> Irregular Parcels (DMM C050)	USPS Authorized Mailing ID Code(s)
Permit No. <b>13</b>	Federal Agency Cost Code	Statement Sequence No.	
Permit Holder's Name and Address (Include ZIP Code)	Telephone	Receipt No.	
<b>Gulf Utility Co. P.O. Box 950 Estero FL 33928</b>	Container Quantities (Fill in all that apply) 1-Fl Mail Trays <b>2</b> 2-Fl Mail Trays <b>10</b> 3-Fl Mail Trays _____ Total Ltr Trays <b>12</b> Flat Trays _____ Number of Sacks _____ Number of Pallets <b>NA</b> Number of Other _____		Prepared Under DMM (Check all that apply) <input checked="" type="checkbox"/> M130 (Letters, flats, parcels) <input type="checkbox"/> M130 (Upgradable letters) <input type="checkbox"/> M810 (Automation letters) <input type="checkbox"/> M820 (Automation flats)
Dun & Bradstreet No.	CTAS Cust Ref ID	Weight of a Single Piece <b>300 02</b> pounds	Total Pieces <b>7016</b>
Name and Address of Individual or Organization for Which Mailing is Prepared (if other than permit holder)		Name and Address of Mailing Agent (if other than permit holder) <b>THE LETTERBOX 4705 S.E. 11th PL Coral Gables, FL 33904</b>	
Dun & Bradstreet No.		Dun & Bradstreet No.	

Postage Computation

<input type="checkbox"/> For automation rate letter-size pieces other than cards at card rates (DMM C810), go to Part A on the reverse of this form. <input type="checkbox"/> For automation rate flats (DMM C820), go to Part B on the reverse of this form. <input type="checkbox"/> For nonautomation rate pieces other than cards at card rates (DMM C050), go to Part C on the reverse of this form. <input type="checkbox"/> For postal cards and postcards at card rates (DMM E100), go to Part D on the reverse of this form.	Postage (From reverse side)	Part A	\$
		Part B	\$
		Part C	\$ <b>2,069.72</b>
		Part D	\$
<input type="checkbox"/> Additional Postage Payment (State reasons) <input type="checkbox"/> Special Service (Specify)	No. Pieces	Rate/Fee Per Pc.	\$
<b>Total Postage</b>		<b>\$ 2,069.72</b>	

Certification

The signature of a mailer certifies that it will be liable for and agrees to pay, subject to appeals prescribed by postal laws and regulations, any revenue deficiencies assessed on this mailing. (If this form is signed by an agent, the agent certifies that it is authorized to sign this statement, that the certification binds the agent and the mailer, and that both the mailer and the agent will be liable for and agree to pay any deficiencies.)

The submission of a false, fictitious, or fraudulent statement may result in imprisonment of up to 5 years and a fine of up to \$10,000 (18 USC 1001). In addition, a civil penalty of up to \$5,000 and an additional assessment of twice the amount falsely claimed may be imposed (31 USC 3802).

For Enclosed Reply Pieces (Automation rate only) (Effective January 1, 1997): I certify that any business reply, courtesy reply, or metered reply letter-size cards or envelopes, enclosed in the pieces described above, bear the correct facing identification mark (FIM) and barcode.  
 For Updated Addresses (Presorted and automation rates only) (Effective January 1, 1997): I certify that the addresses appearing on the pieces described above have been updated within 6 months of the date of this mailing using a USPS-approved address update tool.  
 For ZIP Codes (Presorted rate only) (Effective October 1, 1996): I certify that the ZIP Codes appearing on the pieces described above have been verified and corrected where necessary within 12 months of the date of this mailing using a USPS-approved method.

I hereby certify that all information furnished on this form is accurate and truthful, that this mailing meets all applicable CASS/MASS standards for address and barcode accuracy, and that the material presented qualifies for the rates of postage claimed.

Signature of Permit Holder or Agent (Both principal and agent are liable for any postage deficiency incurred) **Jim Bondy** Telephone **945-0844**

USPS Use Only

Single-Piece Weight _____ pounds	Are figures at left adjusted from mailer's entries? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Total Pieces	Total Weight	If "Yes," Reason	
Total Postage			
Check One <input type="checkbox"/> Presort Verification Not Scheduled <input type="checkbox"/> Presort Verification Performed as Scheduled	Date Mailing Notified	Contact	By (Initials)
I CERTIFY that this mailing has been inspected concerning: (1) eligibility for postage rate claimed; (2) proper preparation (and presort where required); (3) proper completion of postage statement; and (4) payment of required annual fee.			
Signature of Weigher		Time	AM PM

Pg. 102

12860 S. Cleveland Ave.  
 Suite 210  
 Fort Myers, FL 33907-3822  
 (941) 278-3022  
 (941) 277-0301 (Fax)

# Art Copy Graphics

**INVOICE**

Invoice #: 00001199  
 Date: 10/18/96  
 Ship Via: U.S. Mail  
 Page:

**Bill To:**  
 Brook Rivers  
 Gulf Utility Company  
 P.O. Box 350  
 Estero, FL 33928-0350

**Ship To:**  
 Gulf Utility Company  
 19910 S. Tamiami Trail  
 Estero, FL 33928

Quantity	Description	Amount
	<b>SELF-MAILERS / Rate Notice</b>	
7,200	Print rate information letters (11 X17) four (4) pages, one color two sides on 20# White First Choice Bond, fold in half and fold again to (3 1/3 X 8 1/2) for tabbing, labeling and mailing.	
7,016	Waffer seal (tab) self-mailers for automated mailing sortation.	
75	Insert Canadian & Foreign mailers into #10 regular envelopes.	
7,016	Label address self-mailers with Gulf Utility customer list on pressure sensitive labels furnished, sort by zip codes, bundle and tray, mark trays with counts and zips for pre-sorted first class mailing. Deliver to the Estero Post Office. Postage Paid by Gulf Utility (Check #18704 / \$2,069.72) U. S. Postmaster Canadian & Foreign metered @ 1/2 oz. First Class Rate by Gulf Utility Company in addressed and inseted #10 envelopes.	\$1,190.00
		\$1,190.00

*We appreciate your business. Thank You!*

Your Order #: Brook Rivers  
 Shipping Date: 10/15/96  
 Terms: Upon Receipt

Postage / Freight:	\$0.00
Sales Tax:	\$71.40
Total Amount:	\$1,261.40
Amount Applied:	\$0.00
Balance Due:	\$1,261.40



Gulf Utility Company

Approved for Payment CB

CHECK REQUEST

Payee Florida Public Service Commission Total Amount \$ 1,500.00  
 Address 2540 Shumard Oak Blvd Date Requested 7/22/96  
 City Tallahassee ST FL Zip 32399-0850 Date Needed \_\_\_\_\_

Description Filing fee  
Docket # 960329-WS

Check Number \_\_\_\_\_ Check Date \_\_\_\_\_

INVOICE DATE	INVOICE #	ACCOUNT #	AMOUNT #
7/96		1861.02	1,500.00

(Totals Only)		(Totals Only)	
ACCOUNT #	AMOUNT	ACCOUNT #	AMOUNT
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

FAST DELIVERY 

**FLORIST / MAILING CENTER ETC.**

18911 S. Tamiami Trail #7  
Ft. Myers, FL 33908-4702  
(813) 267-7477

2nd D.  
S 013 2844 949

**PLEASE PRINT**

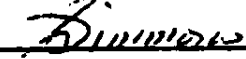
INVOICE <b>6208</b>	ZONE <b>203</b>	POUNDS <b>45</b>	UPS SHIPPER NUMBER FL 349-488
NAME <i>13 K. ...</i>			
STREET <i>...</i>			
CITY & STATE <i>1724 D ...</i>			ZIP CODE <i>33908</i>
PHONE NUMBER IF P.O. BOX OR R.F.D.			

- FMC Etc. is not an agent for any carrier and acts as a freight forwarder only.
- FMC Etc. is only responsible to the extent of the carrier liability and shall act as a freight forwarder for the receipt and forwarding of parcels by the addressee, or their assigns. FMC Etc. assumes no liability for the successful completion of delivery of parcels accepted for shipment nor for the loss or damage by any cause to the parcels, or the contents thereof.
- In the event of loss or damages on the part of the carrier on said parcels, FMC Etc. will assist the addressee for the filing and processing of claims, but assumes NO liability if a claim is denied or paid in part.
- It is further understood that both the contents and packing materials of any damaged package must be saved for inspection by the conveying carrier.
- If purchased, insurance covers documented replacement value only, and is paid at the discretion of the conveying carrier only. Therefore, I certify that the contents and its value are stated below.
- FMC Etc. shall not be liable for any delay in shipment or deliveries by conveying carrier. Any statements made by FMC Etc. personnel as to probable date of delivery by the conveying carrier is a statement of opinion only, and shall not be warranty in any way.
- The foregoing constitutes the full and complete agreement between addressee and FMC Etc. and supercedes all prior subsequent representation either written or oral.
- ITEPS not packed or approved by FMC Etc. for safe shipment will not be insured for LOSS only.

NAME		
STREET		
CITY & STATE		ZIP CODE
PHONE	TODAY'S DATE	SHIP VIA
DESCRIPTION OF ARTICLES		
DECLARED VALUE \$		

PRE PACKED BY CUSTOMER   
 PACKED BY FMC, Etc.   
 INSURED FOR LOSS ONLY

I have read and understand the Terms and Conditions set forth on this form.

*X* 

*Thank You*

SHIPPING CHG.	4175		
INSURANCE			
OTHER SER. CHG.			
COD/AOD			
PACK CHG.			
TAX			
<b>TOTAL SERVICE</b>	<b>4175</b>		

White - Shipping Label      Yellow - Store Copy      Pink - Customer

, Etc.

FLORIST / MAILING CENTER ETC.



2nd D.

18911 S. Tamiami Trail #7  
Ft. Myers, FL 33908-4702  
(813) 267-7477

2013 2845 028

PLEASE PRINT

INVOICE	6207	ZONE 203	POUNDS 38	UPS SHIPPER NUMBER FL 349-460
NAME	[Handwritten Name]			
STREET	[Handwritten Street]			
CITY & STATE	[Handwritten City & State]			ZIP CODE
PHONE NUMBER OR RD. BOX OR R.F.D.	[Handwritten Phone Number]			

- FMC Etc. is not an agent for any carrier and acts as a freight forwarder only.
- FMC Etc. is only responsible to the extent of the carrier liability and shall act as a freight forwarder for the receipt and forwarding of parcels by the addressee, or their assignee. FMC Etc. assumes no liability for the successful completion of delivery of parcels accepted for shipment nor for the loss or damage by any cause to the parcels, or the contents thereof.
- In the event of loss or damages on the part of the carrier to said parcels, FMC Etc. will assist the addressee for the filing and processing of claims, but assumes NO liability if a claim is denied or paid in part.
- It is further understood that both the contents and packing materials of any damaged package must be saved for inspection by the conveying carrier.

- If purchased, insurance covers documented replacement value only, and is paid at the discretion of the conveying carrier. Therefore, I certify that the contents and its value are stated below.
- FMC Etc. shall not be liable for any delay in shipment deliveries by conveying carrier. Any statements made by FMC Etc. personnel as to probable date of delivery by the conveying carrier is a statement of opinion only and shall not be warranted in any way.
- The foregoing constitutes the full and complete agreement between addressee and FMC Etc. and supercedes all previous subsequent representation either written or oral.
- ITEMS not packed or approved by FMC Etc. for safe shipment will be insured for LOSS only.

FROM	NAME	[Handwritten Name]		
	STREET	[Handwritten Street]		
	CITY & STATE	[Handwritten City & State]		ZIP CODE
	PHONE	TODAY'S DATE	SHIP VIA	
DESCRIPTION OF ARTICLES				
DECLARED VALUE \$ [Handwritten Value]				

PRE PACKED BY CUSTOMER .....

PACKED BY FMC, Etc. ....

INSURED FOR LOSS ONLY .....

I have read and understand the Terms and Conditions set forth on this form.

X [Handwritten Signature]

Thank You

SHIPPING CHG.	3	6	25
INSURANCE			
OTHER SER. CHG.			
COD/AOD			
PACK CHG.			
TAX			
<b>TOTAL SERVICE</b>	<b>3</b>	<b>6</b>	<b>25</b>

White - Shipping Label

Yellow - Store Copy

Pink - Customs

# NEWS-PRESS

STATEMENT/INVOICE

PO BOX 2950 FORT MYERS, FLORIDA 33902-2950  
 ACCOUNTING (941) 335-0379  
 CLASSIFIED ADVERTISING (941) 335-0291  
 RETAIL ADVERTISING (941) 335-0318

198

GULF UTILITY COMPANY  
 MS PAM DEVER  
 PO BOX 350  
 ESTERO FL 33928-0350

1 CUSTOMER NO.		2 INVOICE NO.	
451736		00001574	
3 DUE DATE		AMOUNT DUE	
07/15/96		128.54	
4 FOR THE PERIOD		THRU	
06/03/96		06/30/96	

A FINANCE CHARGE OF 1% PER MONTH  
 WILL BE ADDED ON PAST DUE ACCOUNTS  
 WHICH IS AN ANNUAL RATE OF 12%

15 36 GULF UTILITY COMPANY

AT	6 EDT	7 CLASS	8 DESCRIPTION	9 COL	10 DEPTH	11 TIMES RUN	12 TOTAL SIZE	13 RATE	14 AMOUNT
			***PREVIOUS BALANCE***						1,173.2
			CASH PYMT-THANK YOU						1,173.2
			ADLY 1050APPLICATION BEFORE THE FLORIDA P	1	114.00	1	114.00		128.5

ALMOST 80,000 YEAR-ROUND RESIDENTS HAVE CHILDREN LIVING AT HOME. THESE PARENTS ARE YOUNGER, AFFLUENT AND EDUCATED. AND 70% OF YEAR-ROUND PARENTS READ THE NEWS-PRESS WEEKLY.

PROMISED \_\_\_\_\_

FAXED: \_\_\_\_\_

**ORIGINAL INVOICE**

4234 CLEVELAND AVE.  
ACROSS FROM EDISON MALL  
FORT MYERS, FL 33901  
836-2411  
FAX: 836-2006

INVOICE NO

40214



DATE: 6-20 1996

Sold To: GULF UTILITY

Address: \_\_\_\_\_ 98- P.O. No. \_\_\_\_\_

Ordered By: BROOK Phone: 407-1000 Fax: \_\_\_\_\_

QTY	COPIES	DESCRIPTION	UNIT PRICE	\$ AMOUNT
171	30	8 1/2 x 11 - 20# WHIT BOND	2.40	410.40
		"FINANCIAL, RATE & ENGINEERING MINIMUM FILING REQUIREMENTS OF GULF UTIL. CO."		
1	30	8 1/2 x 11 - 67# BLUE VELLUM BRISCOL COVERS	1.00	3.00
1	30	S.A.G. but blank backs		
		Spirals supplied		
		tabs supplied -		
		Insert		10.00
		<input type="checkbox"/> CUT OR TRIM <input checked="" type="checkbox"/> COLLATE <input type="checkbox"/> SINGLE FOLD <input type="checkbox"/> DOUBLE FOLD <input type="checkbox"/> PAD 50's 100's		
		<input checked="" type="checkbox"/> Spiral <input type="checkbox"/> STAPLE <input type="checkbox"/> PERF SCORE <input type="checkbox"/> NO. START		
Composition:				
			SUB-TOTAL	440.40
Special Stock:			TAX	26
			SUB-TOTAL	
Cash <input type="checkbox"/> Charge <input checked="" type="checkbox"/> M/C VISA <input type="checkbox"/> DEPOSIT				
By: <u>Wayne delord</u> Date <u>6/21</u>			TOTAL	466.40

PROMISED Deliver

FAXED: \_\_\_\_\_

**ORIGINAL INVOICE**

4334 CLEVELAND AVE.  
ACROSS FROM EDISON MALL  
FORT MYERS, FL 33901  
838-2411  
FAX: 838-2888

INVOICE NO  
40405



DATE: 6-19 96

Sold To: GULF UTILITY  
Address: \_\_\_\_\_ P.O. No. \_\_\_\_\_  
Ordered By: Brooke Phone: 4981000 Fax: \_\_\_\_\_

ORG.	COPIES	DESCRIPTION	UNIT PRICE	\$ AMOUNT
155	25	8 1/2 x 11 - 20# Wht. Application FOR A CHANGE IN WATER & WASTEWATER PLANT CAPACITY CHARGES "	.085	329.3
1	25	8 1/2 x 11 - 67# Blue Vellum Bristol Core		Included
1	25	S.a.a. - but blank backs (NOTABS) (SPIRALS SUPPLIED)		Included
<input type="checkbox"/> CUT OR FROM <input checked="" type="checkbox"/> COLLATE <input type="checkbox"/> SINGLE FOLD <input type="checkbox"/> DOUBLE FOLD <input type="checkbox"/> PAD 50'S <input type="checkbox"/> 100'S				Included
<input checked="" type="checkbox"/> STAPLE <input type="checkbox"/> PERP SCORE <input type="checkbox"/> NO START				25.00
Composition:				
			SUB-TOTAL	354.38
Special Stock:			TAX	21.26
			SUB-TOTAL	
Cash <input type="checkbox"/> Charge <input checked="" type="checkbox"/> M/C VISA <input type="checkbox"/>			DEPOSIT	
By: <u>James del</u> Date <u>6/21</u>			TOTAL	375.64



PROMISED \_\_\_\_\_

FAXED: \_\_\_\_\_

**ORIGINAL INVOICE**

4224 CLEVELAND AVE.  
ACROSS FROM EDISON MALL  
FORT MYERS, FL 33901  
938-2411  
FAX: 938-9988

INVOICE NO

40406



DATE: 6-20 199

Sold To GULF UTILITY

Address: \_\_\_\_\_ P.O. No. \_\_\_\_\_

Ordered By: Brooke Phone: 498-1000 Fax: \_\_\_\_\_

QTY	COPIES	DESCRIPTION	UNIT PRICE	AMOUNT
* 54	30	8 1/2 x 11 - 20# WHIT BOND "TESTIMONY" w/ Tab Sections	08.5	
1	30	8 1/2 x 11 - 60# vellum Bristol Covers		Incl
1	30	S.a.g. but blank backs		Incl
		Spirals supplied		
		Tabs supplied		10.00
* 6.06		Rest. Nixon SECTION ALREADY COPIED W/IT INCL/REMOVE STAPLE/BIND		
		<input type="checkbox"/> CUT OR TRIM <input checked="" type="checkbox"/> COLLATE <input type="checkbox"/> SINGLE FOLD <input type="checkbox"/> DOUBLE FOLD <input type="checkbox"/> PAD 50% <input type="checkbox"/> PAD 100%		Incl 30.00
		<input checked="" type="checkbox"/> STAPLE <input type="checkbox"/> PERFORATE <input type="checkbox"/> NO START		
		Competition, A.		
			SUB-TOTAL	174.46
		Special Stock:	TAX	10.00
			SUB-TOTAL	
		Cash <input type="checkbox"/> Charge <input checked="" type="checkbox"/> MIC VISA <input type="checkbox"/>	DEPOSIT	
		By: <u>James delist</u> Date: <u>6/21</u>	TOTAL	184.46

018000

6/24/96

Florida Public Service Commission

\$10,500.00

Docket #960329-WS

Application fee for rate change - Water \$3,000.00

Application fee for rate increase - Sewer \$2,250.00

Application Fee for change in Service Availability Charges - Water \$3,000.00

Application Fee for change in Service Availability Charges - Sewer \$2,250.00

PLEASE DETACH BEFORE DEPOSITING



Gulf Utility Company  
19910 S. Tamiami Trail  
P.O. Box 350  
Estero, FL 33928-0350  
941/498-1000

OPERATING ACCOUNT

SunTrust Bank/Lee County, N.A.  
Island Park Road Office 152  
16520 S. Tamiami Trail  
Ft. Myers, FL 33908

018000

63 147 132  
470

Date 6/24/96

Check No 1E000

PAY Ten Thousand Five Hundred & 00/100 Dollars-----

THE ORDER OF

AMOUNT  
\$10,500.00

Florida Public Service Commission  
2540 Shumard Oak Blvd  
Tallahassee, FL 32399-0850

NON - NEGOTIABLE

AUTHORIZED SIGNATURE



(Totals Only)

(Totals Only)

ACCOUNT # AMOUNT

ACCOUNT # AMOUNT

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Ag. 111



Gulf Utility Company

Approved for Payment CBA

CHECK REQUEST

Payee Florida Public Service Commission Total Amount \$ 10,500.00

Address 2540 Shumard Oak Blvd. Date Requested \_\_\_\_\_

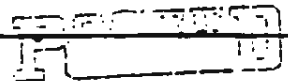
City Tallahassee ST FL Zip 32399-0850 Date Needed \_\_\_\_\_

Docket # 9603291425  
Description Application fee for Rate Change - Water \$3,000.00

Application fee for Rate Increase - Sewer \$2,250.00 Application  
fees - Change in Service Availability Charges - Water \$3,000 Sewer \$2,2

Check Number \_\_\_\_\_ Check Date \_\_\_\_\_

INVOICE DATE	INVOICE #	ACCOUNT #	AMOUNT #
<u>6/96</u>		<u>1861.02</u>	<u>10,500.00</u>



(Totals Only)

(Totals Only)

ACCOUNT #	AMOUNT	ACCOUNT #	AMOUNT

From (please print) 1/7/97 Sender's FedEx Account Number 1076-5549-2  
Carolyn B. Andrews Phone 904-498-1000  
GULF UTILITY CO Dept./Plant/Station  
19910 S TAMIANI TRAIL  
ESTERO FL 33928

Your Internal Billing Reference Information  
To (please print) B. Kenneth Gatlin Phone (904) 877-5609  
Gatlin, Schiefelbein & Cowdery, P.A. Dept./Plant/Station

1709-D Mahan Drive  
Tallahassee FL 32308  
For at FedEx Location check here  
For Saturday Delivery check here

Special Handling: No Fragile, No Stack, No Heavy, No Overweight, No Hazardous, No Live Animals, No Carcinogens, No Corrosives, No Flammables, No Liquids, No Solids, No Powders, No Gases, No Compressed Gases, No Explosives, No Radioactive, No Infectious, No Biohazardous, No Other.

Questions? Call 1-800-Go-FedEx (1-800-463-3338)

The World On Time

FORM NO 0200

From (please print) 1/16/97 Sender's FedEx Account Number 1076-5549-2  
Carolyn B. Andrews Phone 904-498-1000  
GULF UTILITY CO Dept./Plant/Station  
19910 S TAMIANI TRAIL  
ESTERO FL 33928

Your Internal Billing Reference Information  
To (please print) B. Kenneth Gatlin, Esquire Phone (904) 877-5609  
Gatlin, Schiefelbein & Cowdery Dept./Plant/Station

1709-D Mahan Drive  
Tallahassee FL 32308  
For at FedEx Location check here  
For Saturday Delivery check here

Special Handling: No Fragile, No Stack, No Heavy, No Overweight, No Hazardous, No Live Animals, No Carcinogens, No Corrosives, No Flammables, No Liquids, No Solids, No Powders, No Gases, No Compressed Gases, No Explosives, No Radioactive, No Infectious, No Biohazardous, No Other.

Questions? Call 1-800-Go-FedEx (1-800-463-3338)

The World On Time

FORM NO 0200

Service:  FedEx Priority Overnight,  FedEx Standard Overnight,  FedEx 2Day,  FedEx Overnight Freight,  FedEx 2Day Freight,  FedEx First Overnight.

Package:  FedEx Letter,  FedEx Pak,  FedEx Box,  FedEx Tube,  Other Packaging.

Special Handling:  No Fragile,  No Stack,  No Heavy,  No Overweight,  No Hazardous,  No Live Animals,  No Carcinogens,  No Corrosives,  No Flammables,  No Liquids,  No Solids,  No Powders,  No Gases,  No Compressed Gases,  No Explosives,  No Radioactive,  No Infectious,  No Biohazardous,  No Other.

Payment:  Sender,  Recipient,  Third Party,  Credit Card,  Cash Check.

Table with 4 columns: Total Packages, Total Weight, Total Declared Value, Total Charges. Total Charges: 149.75

Release Signature: [Signature] 232

FORM NO 0200

Service:  FedEx Priority Overnight,  FedEx Standard Overnight,  FedEx 2Day,  FedEx Overnight Freight,  FedEx 2Day Freight,  FedEx First Overnight.

Package:  FedEx Letter,  FedEx Pak,  FedEx Box,  FedEx Tube,  Other Packaging.

Special Handling:  No Fragile,  No Stack,  No Heavy,  No Overweight,  No Hazardous,  No Live Animals,  No Carcinogens,  No Corrosives,  No Flammables,  No Liquids,  No Solids,  No Powders,  No Gases,  No Compressed Gases,  No Explosives,  No Radioactive,  No Infectious,  No Biohazardous,  No Other.

Payment:  Sender,  Recipient,  Third Party,  Credit Card,  Cash Check.

Table with 4 columns: Total Packages, Total Weight, Total Declared Value, Total Charges. Total Charges: 15.50

Release Signature: [Signature] 232

FORM NO 0200

Pa. 113



USA Airbill

0892445746

31 50 55244328 60924

From (please print) **1/13/97** Sender's FedEx Account Number **1076-5549-2**

To (please print) **Carolyn B. Andrews** Phone **904-498-1000**

**GULF UTILITY CO**

**19910 S TAMIANI TRAIL**

**ESTERO** FL **33928**

Your Internet Billing Reference Information (Required Print if change will appear on invoice)

To (please print) **B. Kenneth Gatlin** Phone **(904) 877-5609**

**Gatlin, Schiefelbein & Cowdery, P.A.**

Address: **1709-D Mahan Drive**

**Tallahassee** FL **32308**

For at FedEx location check here

Next Business Day  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)

For Saturday Delivery check here

Next Business Day  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)

**Service** Return instructions may be found on page 4 of this form

FedEx Priority Overnight  FedEx Standard Overnight  FedEx 2Day

FedEx 2Day Freight  FedEx 2Day Freight

FedEx First Overnight

**Packaging**

FedEx Label  FedEx Post  FedEx Box  FedEx Tube  Other Packaging

**Special Handling**

Does this shipment contain dangerous goods?  No  Yes (See 49 CFR 171.16)

Dry Ice  Fragile  High Value  Limited Access  Restricted Access

**Payment**

Sender  Recipient  Third Party  Credit Card  Cash

**Release Signature**

232

0200

Total Packages: 1 Total Weight: 9 Total Declared Value: \$15.00

1-800-Go-FedEx (1-800-463-3330) *The World On Time* 232 0200



USA Airbill

0892445643

31 50 55244328 60924

From (please print) **1/7/97** Sender's FedEx Account Number **1076-5549-2**

To (please print) **Carolyn B. Andrews** Phone **904-498-1000**

**GULF UTILITY CO**

**19910 S TAMIANI TRAIL**

**ESTERO** FL **33928**

Your Internet Billing Reference Information (Required Print if change will appear on invoice)

To (please print) **B. Kenneth Gatlin** Phone **(904) 877-5609**

**Gatlin, Schiefelbein & Cowdery, P.A.**

Address: **1709-D Mahan Drive**

**Tallahassee** FL **32308**

For at FedEx location check here

Next Business Day  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)

For Saturday Delivery check here

Next Business Day  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)  Next Business Day (with Signature Confirmation)

**Service** Return instructions may be found on page 4 of this form

FedEx Priority Overnight  FedEx Standard Overnight  FedEx 2Day

FedEx 2Day Freight  FedEx 2Day Freight

FedEx First Overnight

**Packaging**

FedEx Label  FedEx Post  FedEx Box  FedEx Tube  Other Packaging

**Special Handling**

Does this shipment contain dangerous goods?  No  Yes (See 49 CFR 171.16)

Dry Ice  Fragile  High Value  Limited Access  Restricted Access

**Payment**

Sender  Recipient  Third Party  Credit Card  Cash

**Release Signature**

232

0200

Total Packages: 1 Total Weight: 9 Total Declared Value: \$149.50

1-800-Go-FedEx (1-800-463-3330) *The World On Time* 232 0200 Pg. 114

Fed

USA Airbill

0892445654

T. J. ... 25

30 55244328 6092M

From (please print)

2/11/97

Sender's FedEx Account Number

1076-5549-2

James W. Moore

941-498-1000

GULF UTILITY CO

19910 S TAMIAMI TRAIL

ESTERO

FL 33928

Your Internal Billing Reference Information

To (please print)

B. Kenneth Gatlin, Esquire

(904) 877-5609

Gatlin, Schiefelbein & Cowdry, P.A.

1709-D Mahan Drive

Tallahassee

FL 32308

For ... at FedEx Location check here

Monday through Friday, 9:00 a.m. to 5:00 p.m. (except on holidays)

For Saturday Delivery check here

Check this box if you require Saturday delivery (not available in all areas)

Service: Priority Overnight, Standard Overnight, 2Day, Overnight Freight, 3Day Freight, First Overnight

Packaging: FedEx Letter, FedEx Pak, FedEx Box, FedEx Tube, Other Packaging

Special Handling: Dry Ice, Fragile, Hazardous, etc.

Payment: Sender's Account, Receipt, Third Party, Credit Card, Cash

Table with columns: FedEx Account No., Total Packages, Total Weight, Total Restricted Weight, Total Charges (\$27.54)

Release Signature: [Signature]

232

Questions? Call 1-800-Go-FedEx (1-800-468-3399)

The World On Time

0200

Fed

USA Airbill

0892445761

Sender's Copy

33 30 55244328 6092M

From (please print)

1/8/97

Sender's FedEx Account Number

1076-5549-2

Carolyn B. Andrews

941-498-1000

GULF UTILITY CO

19910 S TAMIAMI TRAIL

ESTERO

FL 33928

Service: Priority Overnight, Standard Overnight, 2Day, Overnight Freight, 3Day Freight, First Overnight

Packaging: FedEx Letter, FedEx Pak, FedEx Box, FedEx Tube, Other Packaging

Special Handling: Dry Ice, Fragile, Hazardous, etc.

Payment: Sender's Account, Receipt, Third Party, Credit Card, Cash

Table with columns: FedEx Account No., Total Packages, Total Weight, Total Restricted Weight, Total Charges (\$4.25)

Release Signature: [Signature]

232

Pg. 115

**SENDER ACTIVITY SUMMARY**

REFERENCE	SHIPPER'S NAME AND ADDRESS	RECIPIENT INFORMATION AND ADDRESS	SHIPMENT NO. & WEIGHT	SERVICES	CHARGES	NET CHARGES
34814785	1 SHIPPED 12/12/96	RECEIVED BY: KEN CATLIN 13210 S VALLEY TRAIL ESTERO, FL 33980	17	PRIORITY PER	22.50	22.50
<b>SENDER SUBTOTAL</b>					<b>217.50</b>	<b>217.50</b>

QUESTIONS? CALL OUR CUSTOMER SERVICE: 888-888-1147, 9AM-5PM (EST) MONDAY-FRIDAY  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS BILL) WITH YOUR PAYMENT.  
MAIL TO: FEDERAL EXPRESS CORP., P.O. BOX 1148, MEMPHIS, TN 38101-1148

111 Riverside Avenue, Suite 140  
Jacksonville, FL 32201

Pay On Delivery check here  
 Pay On Delivery check here  
 Pay On Delivery check here

Postmaster Use  
 Return to: [Signature]  
 Release Signature

*The World On Time*

FEDERAL EXPRESS  
 P O BOX 1148  
 MEMPHIS TENN 38101-1148

NOT NEGOTIABLE  
 James W. Catlin

(Totals Only)		(Totals Only)	
ACCOUNT #	AMOUNT	ACCOUNT #	AMOUNT

02/12/87 WED 13:23 FAX 841 499 0028

GULF UTILITY COMPANY

KEN GATLIN

DEFERRED ADVISE

019171

GULF UTILITY COMPANY  
13312 S. YANLAKE TRAIL  
ESTERO, FL 33920

SHIPMENT ACTIVITY SUMMARY

SERVICE NO. 0-010-21271 ACCOUNT NO. 1872-022-1  
PAGE 2 OF 2

SHIPMENT NO.	SHIPMENT DATE	SHIPMENT DESCRIPTION	SHIPMENT TO	SHIPMENT FROM	SHIPMENT TYPE	SHIPMENT WEIGHT	SHIPMENT CHARGES	SHIPMENT NET WEIGHT
0420312	1	SHIPPED 12/06/86	CAROLYN P. ANDREWS 13312 S. YANLAKE TRAIL ESTERO, FL 33920	CARLSON 13312 S. YANLAKE TRAIL ESTERO, FL 33920 AA	1/ 0	PRIORITY BOX	49.75	49.75
0420312	1	SHIPPED 12/09/86	CAROLYN P. ANDREWS 13312 S. YANLAKE TRAIL ESTERO, FL 33920	CARLSON 13312 S. YANLAKE TRAIL ESTERO, FL 33920 AA	1/ NA	PRIORITY LTR	18.80	18.80
0420312	1	SHIPPED 12/09/86	CAROLYN P. ANDREWS 13312 S. YANLAKE TRAIL ESTERO, FL 33920	CARLSON 13312 S. YANLAKE TRAIL ESTERO, FL 33920 AA	1/ 17	STANDARD PKG DISCOUNT	52.50	52.50
0420312	1	SHIPPED 12/11/86	CAROLYN P. ANDREWS 13312 S. YANLAKE TRAIL ESTERO, FL 33920	CARLSON 13312 S. YANLAKE TRAIL ESTERO, FL 33920 AA	1/ 17	STANDARD PKG DISCOUNT	52.50	52.50

CONTINUED NEXT PAGE

QUESTIONS? CALL OUR CUSTOMER SERVICE, 800-800-1147, 7PM - 6PM (EST) MONDAY - FRIDAY.  
TO ENSURE PROPER CREDIT PLEASE RETURN THIS DEFERRED ADVISE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT.  
MAIL TO: FEDERAL EXPRESS CORP., P.O. BOX 1140, MEMPHIS, TN 38001-1140.

11 Riverside Avenue, Suite 140  
Gainesville, FL 32601

Full Name: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Total Packages: 1 Total Weight: 0.5 Total Estimated Value: \_\_\_\_\_ Total Charge: \_\_\_\_\_  
 Signature: \_\_\_\_\_

Shipping Method:  Mail  Parcel  Registered Mail  
 For Saturday Delivery check here:  Yes  No

232

The World On Time

FEDERAL EXPRESS  
 P.O. BOX 3340  
 MEMPHIS TENN. 38103-3340

ACCOUNT #	(Totals Only)	ACCOUNT #	(Totals Only)
	AMOUNT		AMOUNT



GULF UTILITY CO  
15519 S TAMIAMI TRAIL  
ESTERO, FL 33928

SHIPMENT ACTIVITY SUMMARY

INVOICE NO. 4 4-RATE ACCOUNT NO. 1076-5249

INVOICE NO.	SHIPMENT NO.	SHIPMENT DATE	SHIPMENT TYPE	SHIPMENT STATUS	SHIPMENT TIME	SHIPMENT WEIGHT	SHIPMENT CLASS	SHIPMENT CHARGES	SHIPMENT TOTAL
5562	1	12/04/96	SHIPMENT	DELIVERED	10:05	1.7	PRIORETY LTR	15.50	15.50
5575	1	12/05/96	SHIPMENT	DELIVERED	10:17	1.7	PRIORETY PAK	32.50	32.50
5504	1	12/06/96	SHIPMENT	DELIVERED	09:11	1.7	PRIORETY BOX	60.70	60.70

CONTINUED NEXT PAGE

QUESTIONS? CALL OUR CUSTOMER ACCOUNT SERVICES, 888-888-1147, 7AM - 6PM (EST) MONDAY - FRIDAY.  
TO ENSURE PROPER CREDIT PLEASE RETURN THE REMITTANCE ADVICE (1ST PAGE OF THIS INVOICE) WITH YOUR PAYMENT.  
BANK, FD: FEDERAL EXPRESS CORP., P.O. BOX 1140, MEMPHIS, TN 38101 1140.

Riverside Avenue, Suite 140

15519 S TAMIAMI TRAIL, ESTERO, FL 33928

Estero, FL 33928

For FedEx Location check here  
 Hold Saturday  
 Hold Sunday

For Saturday Delivery check here  
 For Sunday Delivery check here

Shipper's Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Total Packages: 1  
 Total Weight: 0.3  
 Total Declared Value: \$0.00  
 Total Charges: \$0.00  
 Release Signature: \_\_\_\_\_

232

Go-PodEx (1-800-483-3338)

The World On Time

FORM NO 0200

NOV 12 1996  
 ESTERO FL 33928  
 84101-1140  
 NON-NEGOTIABLE  
 Ken Catlin

(Totals Only)

(Totals Only)

COUNT #	AMOUNT	ACCOUNT #	AMOUNT

FROM : H & H

PHONE NO. : 941 418 8334

Feb. 12 1997 12:21PM P1

# Quotation



## H&H Printing and Graphic Design, Inc.

4800 Summerlin Rd. Unit A2

Pt Myers FL 33919

941-418-0331 Telephone

941-418-0334 Fax

Quote Number:  
173

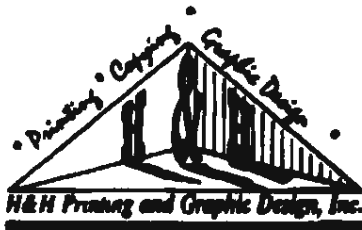
Quote Date:  
Feb 12, 1997

Page:  
1

Quoted to:  
Gulf Utility Company  
PO BOX 350  
Estero, FL 33928-0350

*Dine*

Customer ID		Good Thru	Payment Terms	Sales Rep	
Gulf Utility		3/16/97	Net 10 Days		
Quantity	Item	Description		Unit Price	Extension
7,300.00		NOTICE OF MEETING LETTER. Print 2 page letter plus return address on back of second sheet. Black ink, 600 offset. Fold to self mailer size. Waffer seal (tab) self mailers top side. Apply self adhesive labels (supplied) by client. Sort by Zip, bundle, tray, mark according to counts and zip for presorted first class. delivered to Estero Post Office. POSTAGE TO BE PAID BY GULF UTILITY COMPANY.		0.16	1,190.00
				<b>Subtotal</b>	1,190.00
				<b>Sales Tax</b>	71.40
				<b>Total</b>	1,261.40



**H&H Printing and Graphic Design, Inc.**

4800 Summerlin Rd. Unit A2  
 Ft Myers FL 33919  
 941-418-0331 Telephone  
 941-418-0334 Fax

**Invoice**

Invoice Number: 1536  
 Invoice Date: Jan 22, 1997  
 Page: 1

**Sold To:**

Gulf Utility Company  
 PO BOX 350  
 Estero, FL 33928-0350

Customer ID: Gulf Utility

Customer PO	Payment Terms	Due Date	Sales Rep ID
	Net 10 Days	2/1/97	

Quantity	Item	Description	Unit Price	Extension
7,300		11x17 single sided - Black ink - Stopped printing after first side due to change in meeting dates	0.035	253.60

Subtotal 253.60  
 Sales Tax 15.22  
 Total Invoice Amount 268.82  
 Payment Received 0.00  
**TOTAL 268.82**

Check No:



# INVOICE

1/27/97	139	428
	10177	

JOB SITE:

TO: GULF UTILITY COMPANY  
 P.O. BOX 350  
 ESTERO, FL 33928

		AMOUNT
1	PERFORM A FLOW TEST AT: ISLAND PARK AND PARK ROAD	\$50.00
2	PERFORM A FLOW TEST AT: CONSTITUTION AND LIBERTY SQUARE	\$50.00
3	PERFORM A FLOW TEST AT: UNIVERSITY ROAD	\$50.00
	<i>N. Hall</i>	
	GRAND TOTAL ...	\$150.00
		<i>OK SM</i>
		<i>Pg. 121</i>