

ORIGINAL
FILE COPY

MEMORANDUM RECEIVED

September 15, 1997

SEP 15 1997

FPSC - Records/Reporting

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF LEGAL SERVICES (BRUBAKER) JSB

RE: DOCKET NO. 970521-WS - Application for limited proceeding to increase base facility charges and gallonage rates for water service by Betmar Utilities, Inc. in Pasco County

Please file the attached document on the correspondence side of the above referenced docket.

JSB/dp
Attachment

- ACK _____
- AFA _____
- APP _____
- CAF _____
- CMU _____
- CTR _____
- EAG _____
- LEG _____
- LIT _____
- O _____
- E _____
- SE 1
- WTS _____
- OTH _____

DOCUMENT NUMBER-DATE
 09414 SEP 16 97
 FPSC-RECORDS/REPORTING

LAW OFFICES
McWHIRTER, REEVES, MCGLOTHLIN, DAVIDSON, RIEF & BAKAS, P.A.

LYNWOOD F. ARNOLD, JR.
JOHN W. BAKAS, JR.
HARRY LEE COE, IV
LINDA DARREY HARTLEY
C. THOMAS DAVIDSON
STEPHEN O. DECKER
LINDA E. JORGIE
VICKI GORDON KAUFMAN
JOSEPH A. MCGLOTHLIN
JOHN W. McWHIRTER, JR.
RICHARD W. REEVES
FRANK J. RIEF, III
DAVID W. STIGEN
PAUL A. STRANKE

100 NORTH TAMPA STREET, SUITE 2800
TAMPA, FLORIDA 33602-5126
MAILING ADDRESS: TAMPA
P.O. BOX 3350, TAMPA, FLORIDA 33601-3350
TELEPHONE (813) 221-0800
FAX (813) 221-1854
CABLE GRANDLAW
PLEASE REPLY TO
TALLAHASSEE

TALLAHASSEE OFFICE
117 N. GADSDEN
TALLAHASSEE, FLORIDA 32301
TELEPHONE (904) 222-2525
FAX (904) 222-5000

September 8, 1997

VIA HAND DELIVERY

Ms. Jennifer Brubaker
Florida Public Service Commission
2540 Shumard Oak Boulevard, Room 370B
Tallahassee, Florida 32399-0850

Re: Betmar Limited Proceeding - Docket No. 970521-WS

Dear Jennifer:

Enclosed are Betmar's answers to the questions asked in your letter dated June 4, 1997 (received August 13). Please let me know if you need anything further.

Sincerely,


Vicki Gordon Kaufman

VGK/pw
Encl.

DOCUMENT NUMBER - DATE

09414 SEP 16 97

FPSC-RECORDS/REPORTING

**BETMAR'S RESPONSES TO
STAFF'S SECOND REQUEST FOR ADDITIONAL INFORMATION**

Q. 1. During the customer meeting on June 26, 1997, Mr. Willard Hamm at 36506 Kay Avenue believed he was being charged a minimum of 3,000 gallons for every billing period. Please provide his billing records for the last year showing his meter readings and usage billed for both water and wastewater.

A. According to the attached schedule of charges and readings, Mr. Hamm has been charged correctly. (See Attachment 4).

Q. 2. If Betmar were to purchase the two generators, please explain how would they be financed?

A. The current leases entered into by Betmar Utilities, Inc. (Betmar) provides a means to finance the purchase of the two generators. The 100 KW generator contains an option to pay a 10% residual payment which would allow Betmar to purchase the generator at the end of the lease term. The residual payment is based on the original cost of the lease equipment. In the case of the 100 KW generator the 10% would amount to a payment of \$4,830, exclusive of sales tax, at the end of the lease term. The interest rate for the lease on the 100 KW generator after consideration of the 10% residual payment was determined to be approximately 15.74% per year over the four year lease period.

The 60 KW generator lease does not indicate that a residual payment is necessary. Therefore, the lease with some modification might act as a financing mechanism. However, since the generator unit is attached to a trailer and it will be exposed to the elements more so than a generator in an enclosed room, Betmar's management did not ask for an annual maintenance agreement because the management felt that given the expected conditions that the generator would be operating under and the residual values of small used generators, over the term of the existing lease the cost of the maintenance contract might outweigh the benefits especially considering the generator might not have much of an economic value at the term of the lease. If Betmar was forced to buy the generator, assuming the cost of the generator would be recovered over a much longer depreciable life such as 18 years, Betmar's position is an 18 year depreciable life would force the utility to purchase an annual maintenance contract for the 60 KW generator. The interest rate on the lease for the 60 KW generator was determined to be approximately 13.82% annually over the four year lease term.

Since Betmar is obligated under the existing executed leases, it cannot terminate the contracts. Therefore, Betmar secured the total "pay off" or "buy out" amounts that Betmar would record as the cost of leased equipment if it in fact terminated the lease contracts. For comparison purposes, the attached schedule (Attachments 1 and 2) assumes financing under the terms of the existing leases compared to the annual required amounts if Betmar paid cash and substantially reduced its cash reserves in order to purchase the generators. It was assumed that by utilizing the existing cash reserves, the utility would be entitled to at least its last approved rate of return on rate base which is 10.74%. Embedded in Betmar's last rate of return was a cost for equity financing. The equity return requires an additional cost for an income tax allowance which has been reflected as an additional annual cost on the attached schedules.

Q. 3. Please provide a schedule showing how the purchased generators would be recorded on the utility's books.

A. Pursuant to the schedules attached hereto, if Betmar were to terminate the existing leases and record the "buy out" or "pay off" amounts as the cost of the equipment then Betmar would record the following amount as the cost of the generators:

<u>DESCRIPTION</u>	<u>DEBIT</u>	<u>CREDIT</u>
<u>100 KW GENERATOR</u>		
A/C 310 - Power Generation Equipment	58,713.00	
A/C 108 - Accumulated Depreciation		1,279.95
A/C 403 - Depreciation Expense	1,279.95	
A/C 131 - Cash		58,713.00
<u>60 KW GENERATOR</u>		
A/C 389 - Other Plant & Misc. Equipment	18,467.29	
A/C 108 - Accumulated Depreciation		512.98
A/C 403 - Depreciation Expense	512.98	
A/C 735 - Contractual Services-Other	1,365.46	
A/C 131 - Cash		19,832.75

Q. 4. If Betmar were to purchase the two generators, would the utility still request liability insurance on them? If so, please explain why it would be necessary.

A. The utility would need liability insurance, similar to the current coverage, whether the equipment is leased or purchased.

- Q. 5. If Betmar were to purchase the wastewater generator, would the utility still need the annual license tag renewal fee? If so, please explain why the trailer would be necessary.
- A. Yes, whether owned or leased the generator would be mobile and requires the trailer for transporting from one location to another. The trailer must have a license tag and be insured in order to be driven/pulled over public roads according to state and local laws.
- Q. 6. In Exhibit D, Volume III, page 9, of the limited proceeding application, Betmar is requesting recovery of \$749.61 for the autodial alarm system. Please provide an overview of how the autodial system will work.
- A. An auto dialer and telephone is installed at all the well sites and the master lift station. There is also an auto dialer on the auxiliary generator. The auto dialers are set up so that when a well has either a power outage or a high or low chlorine level it will automatically dial three numbers (1) employees, Dick Davis or John Brown (2) manager, Joe Turco's cellular phone and (3) Betmar Utility's emergency phone/recorder. The master lift station is programmed in a similar manner. The auto dialer will be activated when there is a high flow level or pump failure. The auto dialers are there in case of emergency or immediate need even if the employees are not on duty when a problem occurs. We find the auto dialers and the cellular telephones to be more cost effective than hiring a 24 hour Answering Service to monitor the auto dialers. This utility prefers to rely on it's staff rather than hiring a service. Current DEP rules require 24 hour a day coverage on the generators and gas alarm systems.
- Q. 7. Please provide an explanation as to why extended service charges were placed on this autodial line.
- A. The extended service is for calls made out of the local area, such as to call north Tampa for parts or assistance which is more expeditious in getting the repairs done. You will note that the total for a 12 month period was only \$1.50 for this service.
- Q. 8. Please provide an explanation as to why long distance calls were placed from this autodial line.
- A. The auto dialers are connected to the telephone lines in both well houses and at the master lift station. These telephones can be used to contact the manager when a problem exists at those locations which is more expeditious then going back to the office/garage. When the call is placed

from the site, the manager can assist the employee with the problem while they are at the location. During a 12 month period the cost was \$8.84. There was a billing error of \$3.31 in the month of November 1995. The local calls for this service totals \$5.00 for the past 12 months. Betmar Utilities is using the most prudent type of service by selecting the business program that costs \$17.67 a month, plus ten cents per local call. A normal business line cost is \$29.95 a month. This will create a savings of over \$100 a year to the customers.

- Q. 9. If Betmar receives a late payment fee from the telephone company for not paying the telephone bill on time, does the utility believe its rate payers should pay the added late charge?
- A. No.
- Q. 10. In Exhibit E, Volume III, page 43, of the limited proceeding application, Betmar is requesting recovery of \$824.99 for two GTE mobilnet numbers.
- A. Who uses the two cellular phones?
- A. Employees, Dick Davis or John Brown and manager, Joe Turco.
- B. Does Mr. Turco use the cellular phones? If so, what amount of time?
- A. Mr. Turco receives calls from the office personnel, field personnel and customers. As manager of Betmar Utilities, Joe Turco is on call 24 hours a day, 7 days a week. Mr. Turco has his own personal cellular telephone. His cellular phone was used for Betmar Utilities business until the utility got it's own phones. Total charges for both cellular phones for a year averages ½ a minute per day. This included the monthly testing required by DEP and emergency calls placed to both cellular phones. This has not been an abuse of service since the phones are used for the purpose for which they were originally intended.
- C. What benefit does the two cellular phones provide the utility that it could not receive from a normal business line?
- A. Faster access to the field employees and the manager for all emergencies, no matter where they are. Instead of other types of communications, such as two way radios, Betmar choose to utilize cellular phones which also helps meet the requirements of DEP for monitoring for emergencies.

- D. Why is there long distance charges on these two cellular phones?
- A. There are none of which we are aware. The "basic package" program does not allow long distance calls to be placed from the cellular phones. A calling card or credit card would have to be used to complete a long distance call.
- E. Please provide justification for each long distance call.
- A. Not applicable. See Answer 10D above.
- Q. 11. Regarding Exhibit K, Volume III, page 129, please explain why is it necessary for the utility to pay a one time administrative fee of \$100 to ESG for the lease.
- A. Betmar Utilities subleased the generator from ESG who originally leased the generator from Green Tree Vendor Services Corp. (f/k/a Finova Capital Corporation). Green Tree's lease document allows for a possible administration fee not to exceed \$100 to reimburse Green Tree for start up and administrative costs (see paragraph 5, page III-120 of the Limited Proceeding Application). According to the agreement between Betmar and ESG, paragraph 3, if ESG was subject to a fee then Betmar would be responsible for the one time administrative fee, not to exceed \$100.00.
- Q. 12. Regarding Exhibit M. Volume III, page 134, the invoice from Roe Insurance, Inc. states that depending on the load capacity of the trailer, they may be able to reduce the insurance premium. Has this insurance premium been reduced? If so, by what amount? If not, please explain why not.
- A. Originally there was a question regarding the load capacity of the trailer. After verification it was determined to be correct at 5,980 pounds, therefore the premium from Roe Insurance in the amount of \$709.50 is correct.
- Q. 13. Regarding Exhibit N, Volume III, page 136, should the utility refund with interest pursuant to Rule 25-30.360(4), Florida Administrative Code, the amount that was over collected from Staff's error in Docket No. 941280-WS? If not, please explain why not.
- A. No, the utility should not refund, with interest, the amount that was collected from the error in Docket No. 941280-WS. First, there are no provisions either in the Florida Statutes or in the Florida Public Service

Commissions rules to make a utility refund an amount which it has lawfully collected. Furthermore, no notice was ever received that a potential refund of some of the amount collected was subject to possible refund under the FPSC rules. The PSC rules set forth potential refunds for interim rates, potential refunds associated with an over earnings investigation, and even possible refunds for portions of indexing and pass through rate adjustments depending on subsequent results. None of the above refund areas describe Betmar's situation. Betmar's rate consultant was informed, while making an inquiry regarding a limited proceeding application, that a schedule attached to the last rate case order contained a footing error which happened to be in Betmar's favor. Betmar chose to correct the error in this limited proceeding. Betmar's position is that it has not over earned in the year since the increased rates went into effect at January 1, 1996. Furthermore, Betmar was never notified that the error was in fact going to be corrected and all collections after that point might be subject to some kind of refund. Finally, any refund requirement which might be imposed back to the implementation of the increased rates which were approved in a rate order would in fact be retroactive rate making. Therefore, a refund cannot and should not be done.

- Q. 14. Regarding Exhibit O, Volume III, page 136, provide a list of job duties and responsibilities as it relates to this application for the following titles: Principal, Associate, Analyst and Clerical.
- A. The following is a list of job duties and responsibilities of the Regulatory Consultants, Inc. staff as it relates to this application

Principal: George C. MacFarlane. Mr. MacFarlane is licensed as a Certified Public Accountant in the State of Florida. His utility experience began in 1976 when he was employed by a CPA firm that specialized in utility regulatory matters. He has practiced as a consultant exclusively in the utility field since 1983. He has been recognized as an expert witness in various counties and circuit courts in the State of Florida. He also has testified as an expert witness on water and sewer utility matters in front of the Florida Public Service Commission. Mr. MacFarlane, as President of Regulatory Consultants, Inc. is the person who consults with the representatives of the utility/applicant to determine the most appropriate way that a utility should precede with an application to adjust its service rates. Therefore, he is the person who has participated in the discussions with the Betmar Utilities, Inc.'s outside professionals, management and personnel to help make the decisions regarding the way to develop and present the

necessary information to support a request for an adjustment in rates. During the development of the schedules, he is responsible for directing and supervising the Regulatory Consultants, Inc.'s staff person who has been assigned the responsibility to help in preparing the necessary information for an application. The responsibility of the supervision, direction and control of the preparation, oversight and review of all the information which combines to form an applications falls to Mr. MacFarlane. Mr. MacFarlane also is responsible to attend all hearings and give evidence regarding the application. Mr. MacFarlane is also involved in drafting and revisions of answers to certain of the questions posed by the Florida Public Service Commission staff during their review of a filed application.

Associate: To review and analyze documents provided by Betmar Utilities, Inc. To draft and create summaries and schedules related to the data used in the application. To refine, update and change the schedules and other information necessary to prepare the application petition for filing. To draft the affirmations and customer notices as they apply to the filing. To help draft responses to certain questions presented by the PSC staff.

Analyst: To summarize monthly billing reports and customer statistics to be used for the revenue test schedule. To create the Price-Out schedules to be included in the application. To reconcile the billing data to the recorded revenue.

Clerical: To type memos, letters and notices related to the filing. To prepare the tabs, dividers, indexes required for the proposed application. To help prepare the final copy of the application by numbering pages, making copies, hole punching pages and binding the books.

- Q. 15. Please provide an update with invoices through July 31, 1997, for the services performed by Regulatory Consultants, Inc. in this case.
- A. An updated invoice for the services performed and out-of-pocket expenses for Regulatory Consultants, Inc. in this case is attached. (See Attachment 3).
- Q. 16. Please provide an update with invoices for all Out-of-Pocket Expenses through July 31, 1997, for Regulatory Consultants, Inc. in this case.

- A. An updated invoice for the services performed and out-of-pocket expenses for Regulatory Consultants, Inc. in this case is attached. (See Attachment 3).
- Q. 17. Please provide an update with invoices through July 31, 1997, for the services performed by the law offices of McWhirter, Reeves, McGlothlin, Davidson, Rief & Bakas, P.A. in this case.
- A. Updated invoices for the services performed and out-of-pocket expenses for McWhirter, Reeves, McGlothlin, Davidson, Rief & Bakas, P.A. in this proceeding are attached. (See Attachment 5).
- Q. 18. Please provide an update with invoices for all Out-of-Pocket Expenses through July 31, 1997, from the law offices of McWhirter, Reeves, McGlothlin, Davidson, Rief & Bakas, P.A. for this case.
- A. Updated invoices for the services performed and out-of-pocket expenses for McWhirter, Reeves, McGlothlin, Davidson, Rief & Bakas, P.A. in this proceeding are attached. (See Attachment 5).

BETMAR UTILITIES, INC.
AMORTIZATION SCHEDULE FOR CURRENT LEASE
RELATED TO 100 KW GENERATOR

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	LEASE PERIOD	TOTAL LEASE PAYMENTS OWED	TOTAL LEASE PAYMENTS PAID	BEGINNING BALANCE	MONTHLY PAYMENT	PRINCIPAL	15.7430% ANNUAL INTEREST RATE	ENDING BALANCE
1	1	\$64,248.37	\$1,368.99	\$51,198.00	\$1,368.99	\$695.31	\$671.68	\$50,502.69
2	2	62,881.38	2,733.97	50,502.69	1,368.99	704.44	662.55	49,798.28
3	3	61,514.40	4,100.98	49,798.28	1,368.99	713.68	653.31	49,084.58
4	4	60,147.41	5,467.95	49,084.58	1,368.99	723.04	643.95	48,361.54
5	5	58,780.42	6,834.93	48,361.54	1,368.99	732.53	634.48	47,629.02
6	6	57,413.44	8,201.92	47,629.02	1,368.99	742.14	624.85	46,888.88
7	7	56,046.45	9,568.91	46,888.88	1,368.99	751.87	615.12	46,135.01
8	8	54,679.46	10,935.89	46,135.01	1,368.99	761.74	605.25	45,373.28
9	9	53,312.48	12,302.88	45,373.28	1,368.99	771.73	595.28	44,601.55
10	10	51,945.49	13,669.87	44,601.55	1,368.99	781.85	585.14	43,819.70
11	11	50,578.50	15,036.85	43,819.70	1,368.99	792.11	574.88	43,027.60
12	12	49,211.52	16,403.84	43,027.60	1,368.99	802.50	564.49	42,225.10
13	13	47,844.53	17,770.83	42,225.10	1,368.99	813.03	553.95	41,412.07
14	14	46,477.54	19,137.81	41,412.07	1,368.99	823.70	543.29	40,588.38
15	15	45,110.55	20,504.80	40,588.38	1,368.99	834.50	532.49	39,753.68
16	16	43,743.57	21,871.79	39,753.68	1,368.99	845.45	521.54	38,908.43
17	17	42,376.58	23,238.77	38,908.43	1,368.99	856.54	510.45	38,051.90
18	18	41,009.60	24,605.76	38,051.90	1,368.99	867.78	499.21	37,184.12
19	19	39,642.61	25,972.75	37,184.12	1,368.99	879.17	487.82	36,304.95
20	20	38,275.62	27,339.73	36,304.95	1,368.99	890.70	476.29	35,414.26
21	21	36,908.64	28,706.72	35,414.26	1,368.99	902.38	464.61	34,511.88
22	22	35,541.65	30,073.71	34,511.88	1,368.99	914.22	452.77	33,597.66
23	23	34,174.67	31,440.69	33,597.66	1,368.99	926.22	440.77	32,671.45
24	24	32,807.68	32,807.66	32,671.45	1,368.99	938.37	428.62	31,733.06
25	25	31,440.69	34,174.67	31,733.06	1,368.99	950.68	416.31	30,782.41
26	26	30,073.71	35,541.65	30,782.41	1,368.99	963.15	403.84	29,819.26
27	27	28,706.72	36,908.64	29,819.26	1,368.99	975.79	391.20	28,843.47
28	28	27,339.73	38,275.62	28,843.47	1,368.99	988.59	378.40	27,854.89
29	29	25,972.75	39,642.61	27,854.89	1,368.99	1,001.56	365.43	26,853.33
30	30	24,605.76	41,009.60	26,853.33	1,368.99	1,014.70	352.29	25,838.63
31	31	23,238.77	42,376.58	25,838.63	1,368.99	1,028.01	338.98	24,810.63
32	32	21,871.79	43,743.57	24,810.63	1,368.99	1,041.50	325.49	23,769.13
33	33	20,504.80	45,110.55	23,769.13	1,368.99	1,055.16	311.83	22,713.97
34	34	19,137.81	46,477.54	22,713.97	1,368.99	1,069.00	297.99	21,644.98
35	35	17,770.83	47,844.53	21,644.98	1,368.99	1,083.03	283.98	20,561.95
36	36	16,403.84	49,211.52	20,561.95	1,368.99	1,097.23	269.78	19,464.72
37	37	15,036.85	50,578.50	19,464.72	1,368.99	1,111.63	255.38	18,353.10
38	38	13,669.87	51,945.49	18,353.10	1,368.99	1,126.21	240.78	17,226.89
39	39	12,302.88	53,312.48	17,226.89	1,368.99	1,140.99	226.00	16,085.90
40	40	10,935.89	54,679.46	16,085.90	1,368.99	1,155.98	211.03	14,929.95
41	41	9,568.91	56,046.45	14,929.95	1,368.99	1,171.12	195.87	13,758.83
42	42	8,201.92	57,413.44	13,758.83	1,368.99	1,186.49	180.50	12,572.34
43	43	6,834.93	58,780.42	12,572.34	1,368.99	1,202.05	164.94	11,370.30
44	44	5,467.95	60,147.41	11,370.30	1,368.99	1,217.82	149.17	10,152.46
45	45	4,100.98	61,514.40	10,152.46	1,368.99	1,233.80	133.19	8,918.68
46	46	2,733.97	62,881.38	8,918.68	1,368.99	1,249.98	117.01	7,668.71
47	47	1,368.99	64,248.37	7,668.71	1,368.99	1,266.38	100.61	6,402.33
48	48	0.00	65,615.36	6,402.33	1,368.99	1,283.00	83.99	5,119.33

RESIDUAL @ 10%

ORIGINAL QUOTE WITH SALES TAX					
COST	ANNUAL DEPREC. EXPENSE	SIX MOS. DEPREC. EXPENSE	AVG RATE BASE	LEASE COST OF CAPITAL	TOTAL REVENUE REQUIREMENT
\$51,198.00	\$2,559.90	\$1,279.95	\$49,278.08	15.74%	\$7,787.85 ALLOWED RETURN 2,559.90 ANNUAL DEPRECIATION \$10,317.75 TOTAL ANNUAL

BUYOUT OFFER WITH SALES TAX					
COST	ANNUAL DEPREC. EXPENSE	SIX MOS. DEPREC. EXPENSE	AVG RATE BASE	APPROVED RATE OF RETURN	TOTAL REVENUE REQUIREMENT
\$58,713.00	\$2,935.65	\$1,467.83	\$57,879.08	10.74%	\$8,228.95 ALLOWED RETURN 982.88 INCOME TAX ALLOWANCE 2,935.65 ANNUAL DEPRECIATION \$10,125.47 TOTAL ANNUAL

NOTE: THE DEPRECIATION LIFE ABOVE WAS DETERMINED BASED ON THE AVERAGE SERVICE LIFE DEPRECIATION RATES AS SET FORTH IN RULE 25-30.140 (AVC 310 POWER GENERATION). THIS RULE DOESN'T ALLOW FOR RATES OTHER THAN THOSE SET FORTH IN THE RULE WITHOUT THE UTILITY PETITIONING FOR RATES DIFFERENT THAN THOSE SET FORTH IN THE RULE. BETMAR BELIEVES THAT IT COULD JUSTIFY A SERVICE LIFE FOR THE GENERATOR SUBSTANTIALLY LESS THAN THE 20 YEARS SET FORTH IN THE RULE.



FINANCIAL CORPORATION

AND AFFILIATED COMPANIES

August 18, 1997

VIA FAX # 813-845-1832

ATTN: Joe Turco
ENVIRONMENTAL SPECIALISTS GROUP, INC.

RE: LEASE NO. 7900001 - NEW GENERATOR

Dear Mr. Turco:

As you requested, we would offer to sell you this equipment for the price of:

\$50,560.06	Lease Balance
4,830.00	Offer To Sell
<u>3,323.60</u>	Sales Tax
\$58,713.66	TOTAL PAYOFF

This offer expires on August 28th, 1997. If you are unable to make your decision to purchase the equipment before the expiration date, your regular monthly payment will remain in force until your decision is resolved.

Please note that with the processing time for early payoff requests, T & W Financial allows one (1) free request per year. Additional requests will be charged \$45.00, and will be waived only if the account is paid off by the expiration date given above.

If we can be of further service to you, please contact us.

Sincerely,

T & W FINANCIAL CORPORATION



M.A. PRICE
MAP/kau

UWEL
Equal Opportunity Lender

ROBERT HUGUES ENTERPRISES INC.
 7510 NEBRASKA AVENUE
 NEW PORT RICHEY, FL. 34653
 813-847-5806 FAX 813-847-5211
 CBC - 042357 EC - 0001040

Invoice

Invoice #	2436
Date	12/18/96

Bill To:
 ENVIROMENTAL SPECIALISTS GROUP INC.
 6635 HICKORYWOOD LANE
 NEW PORT RICHEY, FL. 34653

Ship To:
 BETMAR UTILITIES INC.
 5645 ARROWHEAD DRIVE
 Z-HILLS, FL.

Purchase Order	Terms	Sales Rep	General Information	Req.#

Quantity	Description	Unit Cost	Discount	Tax	Amount
1.	1 KOHLER 100KW SILENT GENERATOR JOHN DEERE DIESEL	48,300.00			48,300.00
3.	1 REWIRING OF BUILDING TO BRING UP TO CODE				.00
4.	1 SLAB PAD, WIRING, PERMITS, CONDUIT				0.00
5.	1 5 - YEAR SERVICE CONTRACT				0.00
6.	1 5 - YEAR WARRANTY				0.00
7.	1 ALL NECESSARY SWITCHGEAR				0.00
Amount Paid \$0.00		Amount Due \$48,300.00		Subtotal	48,300.00
0-30 days	31-60 days	61-90 days	91+ days	Tax @ 6.00%	0.00
\$0.00	\$0.00	\$0.00	\$48,300.00	Total	48,300.00

BETMAR UTILITIES, INC.
AMORTIZATION SCHEDULE FOR CURRENT LEASE
RELATED TO 80 KW GENERATOR AND TRAILER

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Line No.	LEASE PERIOD	TOTAL LEASE PAYMENTS OWED	TOTAL LEASE PAYMENTS PAID	BEGINNING BALANCE	MONTHLY PAYMENT	PRINCIPAL	13.8150% ANNUAL INTEREST RATE	ENDING BALANCE
1	1	\$26,193.57	\$557.31	\$20,483.89	\$557.31	\$321.72	\$236.59	\$20,141.97
2	2	25,838.28	1,114.62	20,141.97	557.31	325.43	231.88	19,816.54
3	3	25,078.95	1,671.93	19,816.54	557.31	329.17	228.14	19,487.37
4	4	24,821.64	2,229.24	19,487.37	557.31	332.96	224.35	19,154.41
5	5	23,864.33	2,786.55	19,154.41	557.31	336.79	220.52	18,817.62
6	6	23,407.02	3,343.86	18,817.62	557.31	340.67	216.64	18,478.95
7	7	22,849.71	3,901.17	18,478.95	557.31	344.59	212.72	18,132.36
8	8	22,292.40	4,458.48	18,132.36	557.31	348.56	208.75	17,783.80
9	9	21,735.09	5,015.79	17,783.80	557.31	352.57	204.74	17,431.23
10	10	21,177.78	5,573.10	17,431.23	557.31	356.63	200.68	17,074.60
11	11	20,620.47	6,130.41	17,074.60	557.31	360.74	196.57	16,713.86
12	12	20,063.16	6,687.72	16,713.86	557.31	364.89	192.42	16,348.97
13	13	19,505.85	7,245.03	16,348.97	557.31	369.09	188.22	15,979.88
14	14	18,948.54	7,802.34	15,979.88	557.31	373.34	183.97	15,606.54
15	15	18,391.23	8,359.65	15,606.54	557.31	377.64	179.67	15,229.90
16	16	17,833.92	8,916.96	15,229.90	557.31	381.99	175.32	14,848.91
17	17	17,276.61	9,474.27	14,848.91	557.31	386.38	170.93	14,460.53
18	18	16,719.30	10,031.58	14,460.53	557.31	390.83	166.48	14,069.70
19	19	16,161.99	10,588.89	14,069.70	557.31	395.33	161.98	13,674.37
20	20	15,604.68	11,146.20	13,674.37	557.31	399.88	157.43	13,274.49
21	21	15,047.37	11,703.51	13,274.49	557.31	404.49	152.82	12,870.00
22	22	14,490.06	12,260.82	12,870.00	557.31	409.14	148.17	12,460.86
23	23	13,932.75	12,818.13	12,460.86	557.31	413.85	143.48	12,047.01
24	24	13,375.44	13,375.44	12,047.01	557.31	418.62	138.69	11,628.39
25	25	12,818.13	13,932.75	11,628.39	557.31	423.44	133.77	11,204.95
26	26	12,260.82	14,490.06	11,204.95	557.31	428.31	129.00	10,778.64
27	27	11,703.51	15,047.37	10,778.64	557.31	433.24	124.07	10,343.40
28	28	11,146.20	15,604.68	10,343.40	557.31	438.23	119.08	9,905.17
29	29	10,588.89	16,161.99	9,905.17	557.31	443.28	114.03	9,461.89
30	30	10,031.58	16,719.30	9,461.89	557.31	448.38	108.83	9,013.51
31	31	9,474.27	17,276.61	9,013.51	557.31	453.54	103.77	8,559.97
32	32	8,916.96	17,833.92	8,559.97	557.31	458.76	98.55	8,101.21
33	33	8,359.65	18,391.23	8,101.21	557.31	464.04	93.27	7,637.17
34	34	7,802.34	18,948.54	7,637.17	557.31	469.39	87.92	7,167.78
35	35	7,245.03	19,505.85	7,167.78	557.31	474.79	82.52	6,692.99
36	36	6,687.72	20,063.16	6,692.99	557.31	480.26	77.05	6,212.73
37	37	6,130.41	20,620.47	6,212.73	557.31	485.79	71.52	5,728.94
38	38	5,573.10	21,177.78	5,728.94	557.31	491.38	65.93	5,235.56
39	39	5,015.79	21,735.09	5,235.56	557.31	497.04	60.27	4,738.52
40	40	4,458.48	22,292.40	4,738.52	557.31	502.76	54.55	4,235.76
41	41	3,901.17	22,849.71	4,235.76	557.31	508.55	48.78	3,727.21
42	42	3,343.86	23,407.02	3,727.21	557.31	514.40	42.91	3,212.81
43	43	2,786.55	23,964.33	3,212.81	557.31	520.32	36.99	2,692.49
44	44	2,229.24	24,521.64	2,692.49	557.31	526.31	31.00	2,168.18
45	45	1,671.93	25,078.95	2,168.18	557.31	532.37	24.94	1,633.81
46	46	1,114.62	25,636.26	1,633.81	557.31	538.50	18.81	1,095.31
47	47	557.31	26,193.57	1,095.31	557.31	544.70	12.61	550.81
48	48	0.00	26,733.60	550.81	556.95	550.81	6.34	0.00

ORIGINAL QUOTE WITH SALES TAX					
COST	ANNUAL DEPREC. EXPENSE	SIX MOS. DEPREC. EXPENSE	AVG RATE BASE	LEASE COST OF CAPITAL	TOTAL REVENUE REQUIREMENT
\$20,483.89	\$1,136.67	\$588.44	\$19,811.04	13.82%	\$2,709.28 RETURN 1,136.67 ANNUAL DEPRECIATION 1,365.68 ADD MAINTENANCE CONTRACT <u>\$5,211.63</u> TOTAL ANNUAL

BUYOUT OFFER WITH SALES TAX					
COST	ANNUAL DEPREC. EXPENSE	SIX MOS. DEPREC. EXPENSE	AVG RATE BASE	APPROVED RATE OF RETURN	TOTAL REVENUE REQUIREMENT
\$18,487.29	\$1,025.98	\$512.98	\$18,210.80	10.74%	\$1,955.54 RETURN 302.43 INCOME TAX ALLOWANCE 1,025.98 ANNUAL DEPRECIATION 1,365.68 ADD MAINTENANCE CONTRACT <u>\$4,649.63</u> TOTAL ANNUAL

NOTE: THE DEPRECIATION LIFE ABOVE WAS DETERMINED BASED ON THE AVERAGE SERVICE LIFE DEPRECIATION RATES AS SET FORTH IN RULE 25-30.140 (AVC 369 OTHER PLANT & MISC. EQUIP). THIS RULE DOESN'T ALLOW FOR RATES OTHER THAN THOSE SET FORTH IN THE RULE WITHOUT THE UTILITY PETITIONING FOR RATES DIFFERENT THAN THOSE SET FORTH IN THE RULE. BETMAR BELIEVES THAT IT COULD JUSTIFY A SERVICE LIFE FOR THE GENERATOR SUBSTANTIALLY LESS THAN THE 18 YEARS SET FORTH IN THE RULE.

Cummins Southeastern Power, Inc.

TAMPA
(813) 222-1101
FAX (813) 222-4100

MIAMI
(305) 871-4200
FAX (305) 871-4100

ORLANDO
(407) 222-4200
FAX (407) 222-4227

JACKSONVILLE
(904) 222-4207
FAX (904) 222-4204

FT. MYERS
(813) 222-1271
FAX (813) 222-4274



SERVICE MAINTENANCE AGREEMENT

OWNER:

CO. NAME Batzer Utilities ADDRESS 6635 Hickory Wood Lane
CITY New Port Richey STATE FL ZIP 34653 PHONE 845-3199 CONTACT Jon Turco
LOCATION OF EQUIPMENT Water Treatment Plant "K" Avenue & Waters. Zephyr
Vax 813-845-1839

AGREEMENT PRICE SCHEDULE

Owner agrees to pay Cummins/Onan for maintenance performed per attachment A on the following unit. This agreement is for one year and shall be renewed automatically each year thereafter per the terms of this agreement unless written notice of cancellation is given by either party 30 days prior to the anniversary date.

MAKE MODEL 60D6D SERIAL NO. E960605080

3 INSPECTION(S) @ \$ 159.01 PER INSPECTION JOB TYPE 6528 \$ 477.03
1 SERVICE / INS(S) @ \$ PER SERVICE JOB TYPE 6602 \$ 305.43

ADDITIONAL SERVICES (SEE COMMENTS) \$ 583.00

4 TOTAL NUMBER OF VISITS PER YEAR Mileage Job Type 6466
Travel Job Type 6666

CUSTOMER ACCT. # TOTAL COST OF MAINTENANCE \$ 1365.46
(TAXES NOT INCLUDED)

SCHEDULE FOR INSPECTION AND SERVICES

1-INSPECTIONS		2-SERVICES			
JAN	FEB	MAR	APR	MAY	JUN
JUL	AUG	SEP	OCT	NOV	DEC

COMMENTS Trailer Unit
3 Yr. Comp. Warranty

ACCEPTANCE OF THIS AGREEMENT ALSO ENTITLES THE CUSTOMER TO THESE BENEFITS:

- 24 HOUR EMERGENCY SERVICE AVAILABILITY
- FLEET PRICING ON ALL CUMMINS / ONAN PARTS PURCHASED
- ACCURATE HISTORY FILES OF ALL MAINTENANCE AND REPAIRS
- PROFESSIONAL, FACTORY TRAINED TECHNICIANS

ACCEPTED BY OWNER

ACCEPTED BY CUMMINS SOUTHEASTERN POWER, INC.

DATE

John Foster
DATE 1-2-07

AUTHORIZED SIGNATURE

AUTHORIZED SIGNATURE [Signature]

TITLE

Field Service Foreman

WHITE-BRANCH SERVICE MANAGER CANARY-CORPORATE PUL-CUSTOMER

08/22/97 12:29PM

PAGE 002

GREEN TREE VENDOR SERVICES - CENTRAL OFFICE
VENDOR SERVICE GROUP
FRANCE PLACE
3601 MINNESOTA DRIVE, SUITE 960
BLOOMINGTON, MN 55435

08/22/97

ENVIRONMENTAL SPECIALISTS GROUP INC
6635 HICKORY WOOD LANE
NEW PORT RICHEY FL 34653
ATTENTION: JOE TURRO

RE: LEASE # 7196929
1 ONAN GENERATOR

DEAR ,

PURSUANT TO YOUR RECENT REQUEST FOR A BUYOUT AMOUNT ON THE
ABOVE REFERENCED LEASE, WE SUBMIT THE FOLLOWING FIGURES:

BUYOUT AMOUNT	SALES TAX	SECURITY DEPOSIT	TOTAL DUE	DATE VALID THROUGH
18,467.23	.06	.00	18,467.29	09/01/97

IN ORDER TO ACQUIRE THE EQUIPMENT AT THE ABOVE PRICE, PAYMENT
MUST BE RECEIVED BY OUR OFFICE (PLEASE SEND PAYMENT TO THE ABOVE
ADDRESS TO INSURE CORRECT POSTING) NO LATER THAN THE DATE INDICATED
ABOVE. YOU SHALL REMAIN LIABLE FOR ALL UNPAID PERSONAL PROPERTY OR
USE TAXES WHICH ARE BILLED AFTER THE DATE OF RECEIPT OF THE PAY-OFF.

VERY TRULY YOURS,

CUSTOMER SERVICE

Regulatory Consultants, Inc.

401 Interstate Boulevard Sarasota, Florida 34240
Telephone (941) 371-8499 • Fax (941) 379-2828

Attachment 3
Page 1 of 2
PSC Questions #15 & #16

July 31, 1997

Betmar Utilities, Inc.
P.O. Box 370
Port Richey, FL 34673-0370

SERVICES FOR BETMAR UTILITIES, INC.

For Services Rendered from December 1996 through July 1997:

Telephone conferences with J. Turco, M. Messina and V. Kaufman regarding work related to the filing of the Limited Proceedings Application; Preparation of Schedules, Reconciliation of Billing vs. Recorded Revenue; Attendance at Customer Meeting; Responses to FPSC staff questions; Related accounting and clerical work.

Principal	7.50 hrs.	@	\$100.00 /hr.	\$750.00
Senior Associate	0.00 hrs.	@	\$95.00 /hr.	\$0.00
Associate	128.50 hrs.	@	\$60.00 /hr.	\$7,710.00
Analyst	74.00 hrs.	@	\$40.00 /hr.	\$2,960.00
Clerical	34.50 hrs.	@	\$30.00 /hr.	\$1,035.00

\$12,455.00

OUT-OF-POCKET EXPENSES:

Photocopying	\$453.70
Telephone	\$6.97
Special Mailing	\$75.51
Travel Expenses	\$67.29

\$603.47

BALANCE DUE FOR CURRENT SERVICES

\$13,058.47

BETMAR UTILITIES, INC.
Regulatory Consultants, Inc.
Summary of Limited Proceedings Invoices

Empl. No.	Week Ended	Work Type	Work Code	Description	No. of Hours	Rate	Amount
PRINCIPAL							
1	10/31/98	P	40	Telcon w/ Michael Messina	1.0	100.00	100.00
1	04/13/97	P	40	Discussions with NLG	1.5	100.00	150.00
1	04/27/97	P	40	Discussions with NLG	1.0	100.00	100.00
1	04/30/97	P	40	Discussions with NLG	1.0	100.00	100.00
1	08/15/97	P	40	S/W Vicki Kaufman RE: Application revisions	1.0	100.00	100.00
1	07/08/97	P	40	Prepare responses to FPSC Questions	2.0	100.00	200.00
TOTAL @ PRINCIPAL RATE					7.5		750.00
ASSOCIATE							
3	12/22/98	A	40	Application & Supporting documents	29.0	60.00	1,740.00
3	12/29/98	A	40	Application & Supporting documents	12.0	60.00	720.00
3	03/09/97	A	40	Review Documents / Create schedules	8.0	60.00	480.00
3	03/18/97	A	40	Review Documents / Create schedules	22.0	60.00	1,320.00
3	03/31/97	A	40	Update Schedules	1.0	60.00	60.00
3	04/20/97	A	40	Update Schedules	7.0	60.00	420.00
3	04/27/97	A	40	Write Affirmation and Customer Notice	2.5	60.00	150.00
3	04/27/97	A	40	Rate Case Expense Schedule	9.5	60.00	570.00
3	04/27/97	A	40	Revised Application Petition	2.5	60.00	150.00
3	04/27/97	A	40	Update & Print Schedules	1.0	60.00	60.00
3	04/30/97	A	40	Discussions with GCM	1.0	60.00	60.00
3	04/30/97	A	40	Update & Print Schedules	8.0	60.00	480.00
3	05/28/97	A	40	Download & Print FPSC Orders	1.0	60.00	60.00
3	08/15/97	A	40	S/W Joe Turco R:E 1st Set of PSC Questions	1.0	60.00	60.00
3	08/29/97	A	40	S/W Joe Turco R:E 1st Set of PSC Questions	1.0	60.00	60.00
3	08/29/97	A	40	Prepare Answers to 1st Set of PSC Questions	4.0	60.00	240.00
3	08/29/97	A	40	Attend Customer Meeting	5.5	60.00	330.00
3	08/29/97	A	40	S/W Vicki Kaufman RE: 1st Set of PSC Questions	0.5	60.00	30.00
3	08/30/97	A	40	Prepare Answers to 1st Set of PSC Questions	3.0	60.00	180.00
3	07/08/97	A	40	Prepare Answers to 1st Set of PSC Questions	9.0	60.00	540.00
TOTAL @ ASSOCIATE RATE					128.5		7,710.00
ANALYST							
3	03/23/97	A	40	Billing Information for Price-Out	10.5	40.00	420.00
3	03/30/97	A	40	Customer Statistics (Recap monthly billing info.)	8.0	40.00	320.00
3	03/30/97	A	40	Price-Out schedules	11.5	40.00	460.00
3	04/08/97	A	40 (a)	Reconciliation of Billing vs. Recorded Revenue	15.0	40.00	600.00
3	04/13/97	A	40 (a)	Reconciliation of Billing vs. Recorded Revenue	12.5	40.00	500.00
3	04/20/97	A	40 (a)	Reconciliation of Billing vs. Recorded Revenue	9.5	40.00	380.00
3	04/20/97	A	40	Price-Out schedules	7.0	40.00	280.00
TOTAL @ ANALYST RATE					74.0		2,980.00
CLERICAL							
3	04/27/97	C	40	Index, Cover Page, Exhibit Dividers, Etc.	5.5	30.00	165.00
3	04/30/97	C	40	Bind Books, Prepare cover letters	6.0	30.00	180.00
3	05/11/97	C	40	Copy, Punch & Bind additional books	10.0	30.00	300.00
4	04/27/97	C	40	Copies and Page Numbering	3.5	30.00	105.00
4	04/27/97	C	40	Tables, Dividers, Memo to Eva RE: Affirmation	2.0	30.00	60.00
4	04/27/97	C	40	Revised Notice to Customer & Affirmation	1.5	30.00	45.00
4	04/27/97	C	40	Revised Application Petition	2.0	30.00	60.00
4	04/30/97	C	40	Page number, revise bill, copy & punch	4.0	30.00	120.00
TOTAL @ CLERICAL RATE					34.5		1,035.00
Out-Of-Pocket Expense:							
							453.70
							8.97
							29.55
							45.98
							67.20
TOTAL FOR LIMITED PROCEEDINGS							13,058.47

BETMAR UTILITIES, INC.
SCHEDULE OF METER READINGS AND CHARGES

Willard A. Hamm
 36506 Kay Avenue

Date	METER READINGS		Usage (M Gals.)	WATER CHARGES				SEWER CHARGES				TOTAL CHARGES
	Previous (M Gals.)	Present (M Gals.)		Base Facility	Rate per 1,000	Cons. Charges	Total Water	Base Facility	Rate per 1,000	Cons. Charges	Total Sewer	
08/31/96	23	24	1	5.82	2.18	2.18	8.00	8.72	4.69	4.69	13.41	21.41
09/30/96	24	24	0	5.82	2.18	0	5.82	8.72	4.65	0	8.72	14.54
10/31/96	24	27	3	5.82	2.18	6.54	12.36	8.72	4.65	13.95	22.67	35.03
11/30/96	27	28	1	5.82	2.18	2.18	8.00	8.72	4.65	4.65	13.37	21.37
12/30/96	28	30	2	5.82	2.18	4.36	10.18	8.72	4.65	9.3	18.02	28.20
01/31/97	30	31	1	5.93	2.22	2.22	8.15	8.81	4.74	4.74	13.55	21.70
02/28/97	31	32	1	5.93	2.22	2.22	8.15	8.81	4.74	4.74	13.55	21.70
03/31/97	32	35	3	5.93	2.22	6.66	12.59	8.81	4.74	14.22	23.03	35.62
04/30/97	35	36	1	5.93	2.22	2.22	8.15	8.81	4.74	4.74	13.55	21.70
05/31/97	36	38	2	5.93	2.22	4.44	10.37	8.81	4.74	9.48	18.29	28.66
06/30/97	38	39	1	5.93	2.22	2.22	8.15	8.81	4.74	4.74	13.55	21.70
07/31/97	39	40	1	5.93	2.22	2.22	8.15	8.81	4.74	4.74	13.55	21.70
		TOTAL	17	70.61		37.46	108.07	105.27		79.99	185.26	293.33
		AVERAGE	1.42				9.01			15.44	24.44	

McWhirter, Reeves, McGlothlin, Davidson,
Rief & Baker, P.A.
P.O. Box 3350 Tampa, FL 33601-3350
PRD TD# 59-1745891
PHONE: (813)224-0866 FAX: (813)221-1854

Attachment 5
Page 1 of 5
PSC Questions 17 & 18

May 7, 1997

Billed through 04/30/97

Bill number B194-13458-001 .JAM

BRTMAR UTILITIES INC
P O BOX 370
PORT RICHRY FL 34673-0370

LIMITED PROCEEDINGS

FOR PROFESSIONAL SERVICES RENDERED

04/25/97 JAM	TELEPHONE CALL TO NANCY GUTH, PREPARE CORRESPONDENCE TO NANCY GUTH	.40 hrs	200 /hr	80.00
04/25/97 VCK	REVIEW PSC FILES, DRAFT PETITION	2.00 hrs	150 /hr	300.00
04/28/97 VCK	PROOF AND EDIT PETITION - GUTH CHANGES, TELEPHONE CALL TO GUTH REGARDING APPLICATION	50 hrs	150 /hr	75.00
	VICKI G. KAUFMAN	2.50 hrs	150 /hr	375.00
	JOSEPH A. MCGLOTHLIN	.40 hrs	200 /hr	80.00
	Total fees for this matter	2.90 hrs	3	455.00

BILLING SUMMARY

	VICKI G. KAUFMAN	2.50 hrs	150 /hr	375.00
	JOSEPH A. MCGLOTHLIN	.40 hrs	200 /hr	80.00
	TOTAL FEES	2.90 hrs	3	455.00
	TOTAL CHARGES FOR THIS BILL		3	455.00

PAYMENT DUE WITHIN THIRTY DAYS.
ACCOUNTING

McWhirter, Reeves, McGlothlin, Davidson,
Rief & Baker, P.A.
P.O. Box 3350 Tampa, FL 33601-3350
FED ID# 59-1745891
PHONE: (813)224-0866 FAX: (813)221-1854

July 1, 1997

Billed through 06/30/97

Bill number B194-1345R-003 JAM

BETMAR UTILITIES INC
P O BOX 370
PORT RICHEY FL 34673-0370

LIMITED PROCEEDINGS

Balance forward as of bill number 001 dated 05/02/97	\$	455.00
Payments received since last bill (last payment 06/02/97)	\$	455.00
Net balance forward	\$.00

FOR PROFESSIONAL SERVICES RENDERED

05/01/97 V GK	TELEPHONE CALL TO GUTH (3X); TELEPHONE CALL FROM CLERK'S OFFICE; FINALIZE FILING; REVIEW CUSTOMER NOTICE; REVIEW APPLICATION; REVIEW ENGINEER'S REPORT.	1.50 hrs 150 /hr	225.00
05/02/97 V GK	TELEPHONE CALL FROM JACKIE GILCHRIST REGARDING NUMBER OF APPROPRIATE COPIES; PREPARE CORRESPONDENCE TO TURCO.	.10 hrs 150 /hr	15.00
05/06/97 V GK	TELEPHONE CALL TO JENNIFER BRUBAKER AT PSC; PREPARE CORRESPONDENCE TO BRUBAKER REGARDING CUSTOMER NOTICE.	.20 hrs 150 /hr	30.00
05/08/97 V GK	TELEPHONE CALL FROM BRUBAKER REGARDING CUSTOMER NOTICE; TELEPHONE CALL TO GUTH.	.20 hrs 150 /hr	30.00
05/09/97 V GK	DRAFT CUSTOMER NOTICE.	.50 hrs 150 /hr	75.00
05/15/97 V GK	TELEPHONE CALL FROM GUTH; REDRAFT CUSTOMER NOTICE.	.40 hrs 150 /hr	60.00
05/21/97 V GK	TELEPHONE CALL TO BRUBAKER REGARDING CASR (2X); PREPARE CORRESPONDENCE TO TURCO.	.20 hrs 150 /hr	30.00
05/22/97 V GK	TELEPHONE CALL TO JACKIE TURCO.	.10 hrs 150 /hr	15.00
06/03/97 V GK	TELEPHONE CALL FROM BRUBAKER (3X); DRAFT LETTER TO BRUBAKER REGARDING MEETING NOTICE.	.60 hrs 150 /hr	90.00
06/04/97 V GK	TELEPHONE CALL TO TURCO; TELEPHONE CALL FROM JAMER; TELEPHONE CALL TO BRUBAKER.	.30 hrs 150 /hr	45.00
06/05/97 V GK	TELEPHONE CALL FROM BRUBAKER; TELEPHONE CALL FROM TURCO.	.10 hrs 150 /hr	15.00
06/09/97 V GK	TELEPHONE CALL FROM BRUBAKER (2X); PREPARE CORRESPONDENCE TO BRUBAKER; PREPARE CORRESPONDENCE TO CLIENT REGARDING STAFF QUESTIONS; TELEPHONE CALL TO MacPARLANE; TELEPHONE CALL FROM TURCO.	.50 hrs 150 /hr	75.00

ACCOUNTING

BETMAR UTILITIES INC

Bill number R194-13458-003 JAM

PAGE 2
Attachment 5
Page 3 of 5
PSC Questions 17 & 18

06/12/97	JAM	TELEPHONE CONFERENCE WITH JOE TURCO REGARDING STAFF DATA REQUEST AND ISSUR OF LEGAL FEES FOR DRP REPRESENTATION.	.30 hrs	200 /hr	60.00
06/16/97	VGK	DRAFT ANSWERS REGARDING LEGAL FEES.	.20 hrs	150 /hr	30.00
06/20/97	VGK	TELEPHONE CALL TO TURCO.	.10 hrs	150 /hr	15.00
06/23/97	VGK	REVIEW STAFF ANSWERS, TELEPHONE CALL TO GUTH.	.40 hrs	150 /hr	60.00
06/25/97	VGK	TELEPHONE CALL FROM BRUBAKER.	.10 hrs	150 /hr	15.00
		VICKI G. KAUPMAN	5.50 hrs	150 /hr	825.00
		JOSEPH A. MCGLOTHLIN	.30 hrs	200 /hr	60.00
		Total fees for this matter	5.80 hrs		\$ 885.00

COSTS ADVANCED

05/21/97	TRICOPY CHARGES	2.00
05/02/97	POSTAGE - IN HOUSE	.55
05/02/97	POSTAGE - IN HOUSE	.55
05/07/97	COPY CHARGES	1.10
05/12/97	DELIVERY	6.00
05/12/97	TRICOPY CHARGES	6.00
05/14/97	DELIVERY - PSC	6.00
05/14/97	DELIVERY	1.00
05/15/97	TRICOPY CHARGES	2.00
05/15/97	TRICOPY CHARGES	2.00
05/19/97	TRICOPY CHARGES	1.00
05/20/97	POSTAGE - IN HOUSE	.64
05/20/97	PHOTOCOPIES - IN HOUSE	1.00
	Total costs advanced for this matter	\$ 28.94

BILLING SUMMARY

VICKI G. KAUPMAN	5.50 hrs	150 /hr	825.00
JOSEPH A. MCGLOTHLIN	.30 hrs	200 /hr	60.00
TOTAL FEES	5.80 hrs		\$ 885.00
TOTAL COSTS ADVANCED			\$ 28.94
TOTAL CHARGES FOR THIS BILL			\$ 913.94
TOTAL BALANCE NOW DUE			\$ 913.94

McWhirter, Reeves, McGlothlin, Davidson,
Rief & Bakas, P.A.
P.O. Box 3350 Tampa, FL 33601-3350
FED ID# 59-1745891
PHONE: (813)224-0866 FAX: (813)221-1854

Attachment 5
Page 4 of 5
PSC Questions 17 & 18

August 7, 1997

Billed through 07/31/97

Bill number B194-13458-004 JAM

BETMAR UTILITIES INC
P O BOX 370
PORT RICHEY FL 34673-0370

LIMITED PROCEEDINGS

Balance forward as of bill number 003 dated 07/01/97	\$ 913.94
Payments received since last bill (last payment 08/13/97)	\$ 913.94

Net balance forward	\$.00

FOR PROFESSIONAL SERVICES RENDERED

06/26/97 JWM	PUBLIC HEARING.	4.00 hrs	225 /hr	900.00
07/02/97 VGK	TELEPHONE CALL TO GUTH.	.10 hrs	150 /hr	15.00
07/03/97 VGK	TELEPHONE CALL FROM GUTH, RECEIVE AND REVIEW ANSWERS.	.30 hrs	150 /hr	45.00
07/07/97 VGK	TELEPHONE CALL FROM TURCO, TELEPHONE CALL TO GUTH (3X), PROOF AND EDIT QUESTIONS AND ANSWERS.	1.10 hrs	150 /hr	165.00
	VICKI G. KAUFMAN	1.50 hrs	150 /hr	225.00
	JOHN W. MCWHIRTER, JR.	4.00 hrs	225 /hr	900.00
	Total fees for this matter	5.50 hrs		\$ 1,125.00

COSTS ADVANCED

06/03/97	TELECOPY CHARGES	6.00
06/03/97	TELECOPY CHARGES	6.00
06/04/97	TELECOPY CHARGES	7.00
06/09/97	TELECOPY CHARGES	5.00
06/09/97	TELECOPY CHARGES	5.00
06/09/97	TELECOPY CHARGES	2.00
06/09/97	TELECOPY CHARGES	2.00
06/12/97	TELECOPY CHARGES	2.00
06/12/97	TELECOPY CHARGES	2.00
06/16/97	TELECOPY CHARGES	3.00
06/16/97	TELECOPY CHARGES	3.00
06/20/97	POSTAGE - IN HOUSE	4.50
07/14/97	DELIVERY - PSC	6.00
	Total costs advanced for this matter	\$ 53.50

BETMER UTILITIES INC
Bill Number B194-13458-004 JAM

PAGE 2 30332

Attachment 5

Page 5 of 5

PSC Questions 17 & 18

BILLING SUMMARY

VICKI G. KAUFMAN	1.50 hrs	150 /hr	225.00
JOHN W. MCWHIRTER, JR.	4.00 hrs	225 /hr	900.00

TOTAL FEES	5.50 hrs		\$ 1,125.00

TOTAL COSTS ADVANCED			\$ 53.50

TOTAL CHARGES FOR THIS BILL			\$ 1,178.50

TOTAL BALANCE NOW DUE			\$ 1,178.50

PAYMENT DUE WITHIN THIRTY DAYS.
CLIENT FILE