

Docket No. 961076-561

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TELEPHONE (850) 656-4029

March 18, 1998

ROBERT M. C. BORN
Of Counsel

VIA HAND DELIVERY

ORIGINAL

Ms. Jackie Gilchrist
Division of Water & Wastewater
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida

961076-

RECEIVED

MAR 18 1998

Florida Public Service Commission
Division of Water and Wastewater

Re: Hydratech Utilities, Inc.
1994 Gross-up Refunds
Our File No. 25021.07

Dear Jackie:

Attached for your information are several schedules put together by the Utility and its accounting consultants at Cronin, Jackson, Nixon & Wilson, CPAs to demonstrate that all refunds that can be accomplished for 1994 gross-up have been accomplished at this time. Included are the following documents:

1. A summary of verified gross-up refunds showing those for which checks have been issued and cashed and those which are non-refundable (Schedule No. 1).
2. Summary of gross-up tax refund allocation and calculation (Schedule No. 2).
3. Copies of endorsed and canceled checks (Schedule No. 3).
4. Gross-up outstanding refunds (Schedule No. 4).

ACK _____
 AFA _____
 APP _____
 CAF _____
 CMU _____
 CTR _____
 EAG _____
 LEG _____
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The final schedule shows the amount of gross-up refunds which are non-refundable. With the exception of one very small check, this involves two checks made payable to Mobile Land Development, Inc. These checks were issued in early December and were sent by Certified Mail to the last known address for this entity. We

DOCUMENT NO. 961076-561

05809 MAY 28 98

FILED IN TALLAHASSEE

Ms. Jackie Gilchrist
March 18, 1998
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received a Return Receipt for one of these checks, but the check has never been cashed. The second check was returned as undeliverable. We have also tried contacting the development's office, however, Mobile Land Company sold its interest in property service by Hydratech several months ago and no address or phone numbers other than that to which the checks were sent is known by the current owner of that property and development. The current Developer promised approximately six to seven weeks ago that they would send us a letter making a claim to those refunds under their Contract with the original Developer. However, we have as yet received nothing from them and heard nothing further. In any case, it is the position of Hydratech Utilities, Inc. that under previous Commission precedent and general gross-up theory that a subsequent purchaser of land is not entitled to gross-up monies paid by a previous property owner, even if such a claim is made by the current Developer. In addition, both Developers have sold lots to individuals to which that gross-up relates. While booking these monies to CIAC will benefit those customers, paying the fund to either Developer will not.

Based upon the above facts, we propose to book to CIAC a total of \$9,641.07.

I trust that this answers all of your questions concerning 1994 gross-up refunds.

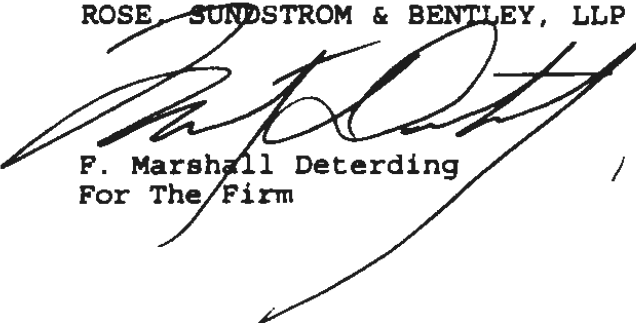
During our recent discussions you also asked about 1995 refunds and canceled checks. We have previously provided you with copies of a schedule showing the disposition of those refunds with the fronts of the checks that had been distributed some time ago. A similar situation will arise with regard to Mobile Land Development, Inc. and we will propose that monies owed to Mobile Land Development, Inc. be treated as CIAC since our attempts at refunding monies from 1994 were unsuccessful, there is no need to make the same attempts with this same previous contributor. The reports for 1995, including all canceled checks, are being prepared presently and we should be able to send those to you within approximately the next week.

Ms. Jackie Gilchrist
March 18, 1998
Page 3

Should you have any further questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY, LLP



F. Marshall Deterding
For The Firm

FMD/tms

Enclosures

cc: Robert C. Nixon, CPA
Mr. Phillip Keathley

hydra\7gilchrist.ltr

**Hydratech Utilities, Inc.
Gross-up Outstanding Refunds
For the Year Ended December 31, 1994**

1994 - Outstanding refunds since December 15, 1997 on Schedule No. 2

Mobile Land Development, Inc. (1)	\$ 2,670.94
Mobile Land Development, Inc. (1)	<u>6,940.25</u>
	9,611.19
Mildred Tubridy (2)	<u>29.88</u>
Total outstanding refunds	<u>\$ 9,641.07</u>

Notes: (1) During the year ended December 31, 1996, Westerra Management, LLS, purchased the rights to land formerly being developed by Mobile Land Development, Inc. Since obtaining an awareness to gross-up refunds, the companies are working to determine which entity has rights to the FPSC approved refunds for 1994.

Hydratech Utilities, Inc. had sent cash refunds to Mobile Land Development, Inc. on December 15, 1997, with return receipt requests. Only one receipt was returned. The Company decided to stop payment on both checks until Mobile Land Development and Westerra Management determine the rights to the refunds. Once this issue is resolved, Hydratech will reissue checks and forward refunds to the appropriate company. Further, all such information will be provided to the FPSC.

(2) The Company has exhausted all means to locate this contributor and proposes this amount be transferred to CIAC.

Hydratech Utilities, Inc.
Summary of Verified Gross-up Refunds
Based on Order No. PSC-97-0657-AS-WS
Issued June 9, 1997

Gross-up refunds

Copies of endorsed and cancelled checks (Schedule No. 3)	\$ 8,122.90
Schedule of outstanding refunds and an undeliverable amount (Schedule No. 4)	<u>9,641.07</u>
Summary of total gross-up tax refund allocation and calculation (Schedule No. 2)	<u>\$ 17,763.97</u>

HYDRATECH UTILITIES INC. GROSS-UP TAX REFUND ALLOCATION CALCULATION

FOR COLLECTIONS DURING 1994

TOTAL AMT. COLLECTED DURING THE YEAR = 106,602
 TOTAL AMT. TO BE REFUNDED FOR THE YR = 16,634
 REFUND DATE = 12/15/97

Contributor & Address	Service Address & Account Number	Date Collect	Amount Collected	% Collected Based on Total 1994 Collected	Allocated Individual Refund w/o Int.	1994 Interest Days	1994 (1) Interest Refund	1995 Interest Days	1995 (2) Interest Refund	1996 Interest Days	1996 (3) Interest Refund	1997 Interest Days	1997 (4) Interest Refund	Total Refund
William Ennis Co 1001 All A1A Jupiter FL 33477	#10304500 Lobby Pines #53	01/26/94	271.50	0.2547	42.11	339	1.03	365	1.00	365	0.84	348	0.76	* 45.75
Pioneer Concrete Tile 1340 SW 34th Ave Deerfield Beach FL 33442	#20174300 13000 Flors Ave contrib property	02/11/94	28,140.72	26.3979	4364.63	323	101.97	365	103.88	365	87.29	348	79.07	* 4736.84
Metz Construction P O Box 8440 Hobe Sound FL 33475	#10304800 Lobby Bay #1	03/23/94	271.50	0.2547	42.11	283	0.88	365	1.00	365	0.84	348	0.76	* 45.58
Metz Construction P O Box 8440 Hobe Sound FL 33475	#10304900 Lobby Bay #2	03/24/94	271.50	0.2547	42.11	282	0.88	365	1.00	365	0.84	348	0.76	* 45.58
Mobil Land Development 11917 Freedom Dr Ste 300 Reston VA 22080	Arbors Phase 1	04/08/94	15,927.00	14.9406	2470.28	287	47.71	365	58.79	365	49.41	348	44.75	2870.04
Double Tree Inc 7290 SE Federal Hwy Hobe Sound FL 33456	Lost Lake Plaza	04/18/94	3,619.00	3.3949	581.31	257	10.43	365	13.36	365	11.23	348	10.17	* 606.50
Richard Meerz Inc P O Box 1347 Hobe Sound FL 33475	#10305100 Lobby Pines #34	04/28/94	271.50	0.2547	42.11	249	0.76	365	1.00	365	0.84	348	0.76	* 45.48

Notes: (1) Annual average yield for the money market account was 2.64% in 1994
 (2) Annual average yield for the money market account was 2.38% in 1995
 (3) Annual average yield for the money market account was 2.00% in 1996
 (4) Annual average yield for the money market account was 1.90% in 1997

(5) For refunds designated with the symbol *, SEE Schedule No. 3 for CANCELLED checks verifying payment of refunds summarized on pages 1 through 4 of this schedule.
 (6) For circled refunds on this schedule, SEE Schedule No. 4 for explanation.

DRATECH UTILITIES INC. GROSS-UP TAX REFUND ALLOCATION CALCULATION
R COLLECTIONS DURING 1994
GE 3

Contributor & Address	Service Address & Account Number	Date Collect	Amount Collected	% Collected Based on Total 1994 Collected	Allocated Individual w/o Int.	1994 Interest Days	1994 (1) Interest Refund	1995 Interest Days	1995 (2) Interest Refund	1996 Interest Days	1996 (3) Interest Refund	1997 Interest Days	1997 (4) Interest Refund	Total Refund
Stz Construction O Box 8440 The Sound FL 33475	#10307100 Loblolly Pines #68	08/18/94	271.50	0.2547	42.11	135	0.41	365	1.00	365	0.84	348	0.78	45.13
Reserve HOA 801 Decker Ave Ste 112 Naples FL 34104	#20177000 Clubhouse Pool	08/29/94	181.00	0.1698	28.07	124	0.25	365	0.67	365	0.56	348	0.51	30.06
Joseph Burns 107 SE Coconut St The Sound FL 33455	#10307200 North HS Shores #144	08/07/94	181.00	0.1698	28.07	115	0.23	365	0.67	365	0.56	348	0.51	30.04
William Ennis Co 801 ALT A 1A Naples FL 33477	#10307300 & 10307400 Loblolly Pines #99 Loblolly Pines #138	08/08/94	543.00	0.5094	84.22	114	0.69	365	2.00	365	1.68	348	1.53	90.13
Koris Mieszek 309 SE Hobe Ter The Sound FL 33455	#20177500 Hobe Heights #12	10/05/94	181.00	0.1698	28.07	87	0.18	365	0.67	365	0.56	348	0.51	29.99
William Tracy 1468 SE Coconut St The Sound FL 33455	#10307000 North HS Shores #55	10/10/94	181.00	0.1698	28.07	82	0.17	365	0.67	365	0.56	348	0.51	29.98
McMill Land Development 11811 Freedom Dr Ste 300 Naples FL 34109	Arbors Phase 1	11/10/94	41,992.00	39.3914	6512.97	51	24.02	365	155.01	365	130.26	348	117.98	6940.25

HYDRATECH UTILITIES INC. GROSS-UP TAX REFUND ALLOCATION CALCULATION
 FOR COLLECTIONS DURING 1994
 PAGE 2

Contributor & Address	Service Address & Account Number	Date Collect	Amount Collected	% Collected Based on Total 1994 Collected	Allocated Individual Refund w/o InL	1994 Interest Days	1994 (1) Interest Refund	1995 Interest Days	1995 (2) Interest Refund	1996 Interest Days	1996 (3) Interest Refund	1997 Interest Days	1997 (4) Interest Refund	Total Refund
William Ennis Co 101 Alternate A/A Jupiter, FL 33477	Loblolly Pines #3	02/23/94	271.50	0.2547	42.11	311	0.95	365	1.00	365	0.84	348	0.76	* 45.66
Dennis Letendre 18711 SE River Ridge Dr Tequesta FL 33468	#20175100 Hobe Heights	05/08/94	181.00	0.1698	28.07	236	0.48	365	0.67	365	0.56	348	0.51	* 30.29
Pal... 00 Inc 208 SW Port St Lucie Blvd Port St Lucie FL 34984	#10306200 Heritage Plantation #48	05/05/94	181.00	0.1698	28.07	240	0.49	365	0.67	365	0.56	348	0.51	* 30.30
K W Murray Development 6125 SE Georgetown Pl Hobe Sound FL 33455	Georgetown Bldg 11	05/20/94	4,344.00	4.0750	673.76	225	10.96	365	16.04	365	13.48	348	12.21	* 726.44
Beverly Moore 5342 Jib Way Fort Pierce FL 34949	#20175700 & 20175800 Hobe Heights #22	06/17/94	362.00	0.3396	56.15	197	0.80	365	1.34	365	1.12	348	1.02	* 60.42
Katherine Layton 8299 SE Eagle Ave Hobe Sound FL 33455	Ridgeway	06/16/94	181.00	0.1698	28.07	198	0.40	365	0.67	365	0.56	348	0.51	* 30.21
Richard Meerz Inc P O Box 1347 Hobe Sound FL 33475	#10306700 Loblolly Pines #27	07/12/94	271.50	0.2547	42.11	172	0.52	365	1.00	365	0.84	348	0.76	* 45.24

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
85-443470

7880

12/15/97

PAY TO THE ORDER OF PIONEER CONCRETE TILE \$ 4,736.80

Forty-seven Hundred Thirty-six And 80/100 Dollars***

DOLLARS

PIONEER CONCRETE TILE
1340 SW 34TH AVE
DEERFIELD BEACH, FL 33442

HYDRATECH UTILITIES, INC.

MEMO 13000 FLORA AVE HOBE SOUND, CONTRIBUTED LINES *Ringsmuth*

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
85-443470

7881

12/15/97

PAY TO THE ORDER OF METZ CONSTRUCTION \$ 45.58

Forty-five And 58/100 Dollars***

DOLLARS

METZ CONSTRUCTION
12898 SE SUZANNE DR
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY BAY LOT #1 *Ringsmuth*

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
85-443470

7882

12/15/97

PAY TO THE ORDER OF METZ CONSTRUCTION \$ 45.58

Forty-five And 58/100 Dollars***

DOLLARS

METZ CONSTRUCTION
12898 SE SUZANNE DR
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY BAY LOT #2 *Ringsmuth*

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6288

FIRST UNION NATIONAL BANK
OF FLORIDA
88-042470

7884

12/15/97

PAY TO THE ORDER OF DOUBLE TREE INC

**606.50

Six Hundred Six And 50/100 Dollars***

DOLLARS

DOUBLE TREE INC
7250 SE FEDERAL HWY
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO LOST LAKE PLAZA

Richard Maerz

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6288

FIRST UNION NATIONAL BANK
OF FLORIDA
88-042470

7885

12/15/97

PAY TO THE ORDER OF RICHARD MAERZ INC

**45.48

Forty-five And 48/100 Dollars***

DOLLARS

RICHARD MAERZ INC
P O BOX 528
HOBE SOUND, FL 33475

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOT #34

Richard Maerz

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6288

FIRST UNION NATIONAL BANK
OF FLORIDA
88-042470

7887

12/15/97

PAY TO THE ORDER OF DENNIS LETENDRE

**30.29

Thirty And 29/100 Dollars***

DOLLARS

DENNIS LETENDRE
18711 SE RIVER RIDGE DR
TEQUESTA, FL 33469

HYDRATECH UTILITIES, INC.

MEMO HOBE HRIGHTS

Richard Maerz

HYDRATECH UTILITIES, INC.
8879 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048879

7888

12/15/97

PAY TO THE ORDER OF PACE 2000 INC

***10.30

Thirty And 10/100 Dollars DOLLARS

PACE 2000 INC
208 SW PORT ST LUCIE BLVD
PORT ST LUCIE, FL 34984

HYDRATECH UTILITIES, INC.

MEMO HERITAGE PLANTATION LOT #46

Rimmon Kearney

HYDRATECH UTILITIES, INC.
8879 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048879

7889

12/15/97

PAY TO THE ORDER OF K W MURRAY DEVELOPMENT

***726.44

Seven Hundred Twenty-six And 44/100 Dollars DOLLARS

K W MURRAY DEVELOPMENT
6107 SE GEORGETOWN FL
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO GEORGETOWN BUILDING #11

Rimmon Kearney

HYDRATECH UTILITIES, INC.
8879 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048879

7891

12/15/97

PAY TO THE ORDER OF KATHERINE LAYTON

***30.21

Thirty And 21/100 Dollars DOLLARS

KATHERINE LAYTON
8299 SE EAGLE AVE
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO RIDGEWAY LOT #20F

Rimmon Kearney

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048-070

7892

12/15/97

PAY TO THE ORDER OF RICHARD MAERZ, INC \$ 45.24

Forty-five And 24/100 Dollars***

DOLLARS
 Cash
 Money Order
 Check

RICHARD MAERZ INC
P O BOX 528
HOBE SOUND, FL 33475

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOT #27

Richard M. Keane

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048-070

7893

12/15/97

PAY TO THE ORDER OF METZ CONSTRUCTION \$ 45.13

Forty-five And 13/100 Dollars***

DOLLARS
 Cash
 Money Order
 Check

METZ CONSTRUCTION
12898 SE SUZANNE DR
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOT #58

Richard M. Keane

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-048-070

7894

12/15/97

PAY TO THE ORDER OF PRESERVE HOMEOWNERS ASSOCIATION \$ 30.06

Thirty And 06/100 Dollars***

DOLLARS
 Cash
 Money Order
 Check

PRESERVE HOMEOWNERS ASSOCIATION
P O BOX 3385
STUART, FL 34995

HYDRATECH UTILITIES, INC.

MEMO CLUBHOUSE POOL

Richard M. Keane

HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-888888

7897

12/15/97

PAY TO THE
ORDER OF

DORIS MISIASZEK

\$ **29.99

Twenty-nine And 99/100 Dollars***

DOLLARS

010197507 0307 0279 05 12-26-97

DORIS MISIASZEK
17709 SE HOBE TRK
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO HOBE HRIGHTS LOT #12

Richard K. ...



HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-888888

7898

12/15/97

PAY TO THE
ORDER OF

WILLIAM TRACY

\$ **29.98

Twenty-nine And 98/100 Dollars***

DOLLARS

080187430 1888 1884 05 12-24-97

WILLIAM TRACY
8498 SW COCONUT ST
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO NORTH HOBE SOUND SHORES LOT #55

Richard K. ...



HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-8888

FIRST UNION NATIONAL BANK
OF FLORIDA
88-888888

7900

12/15/97

PAY TO THE
ORDER OF

WEBB BUILDERS

\$ **89.67

Eighty-nine And 67/100 Dollars***

DOLLARS

010351906 1603 1603 05 12-26-97

WEBB BUILDERS
13 896 US HWY #1
JUNO BEACH, FL 33408

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOTS #7A & #16-17

Richard K. ...



HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0222

FIRST UNION NATIONAL BANK
OF FLORIDA
68-00007

7801

12/15/97

PAY TO THE
ORDER OF

TURTLE BEACH CONSTRUCTION

44.87

Forty-four And 87/100 Dollars

DOLLARS

TURTLE BEACH CONSTRUCTION
631 US HWY #1, STE 303
N PALM BEACH, FL 33408

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOT #86

Richard Maerz



HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0222

FIRST UNION NATIONAL BANK
OF FLORIDA
68-00007

7802

12/15/97

PAY TO THE
ORDER OF

RICHARD MAERZ INC

44.76

Forty-four And 76/100 Dollars

DOLLARS

RICHARD MAERZ INC
P O BOX 528
HOBE SOUND, FL 33475

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINES LOT #25

Richard Maerz



HYDRATECH UTILITIES, INC.
8870 S.E. FEDERAL HIGHWAY
STUART, FL 34987-0222

FIRST UNION NATIONAL BANK
OF FLORIDA
68-00007

7804

12/15/97

PAY TO THE
ORDER OF

OPUS SOUTH CORP

1194.00

Eleven Hundred Ninety-four And 00/100 Dollars

DOLLARS

OPUS SOUTH CORP
4200 W CYPRESS ST, STE 44
TAMPA, FL 33704

HYDRATECH UTILITIES, INC.

MEMO ISLAND CROSSINGS SHOPPING CENTER

Richard Maerz



7896

HYDRATECH UTILITIES, INC.
8870 E.E. FEDERAL HIGHWAY
STUART, FL 34987-8283

FIRST UNION NATIONAL BANK
OF FLORIDA
93-428579

12/15/97

PAY TO THE ORDER OF WILLIAM ENNIS CO \$ 90.33

Ninety And 13/100 Dollars***

DOLLARS
 Cash
 Money Order
 Check

WILLIAM ENNIS CO
928 N-OLD DIXIE HWY
JUPITER, FL 33458

HYDRATECH UTILITIES, INC.

MEMO LOBLOLLY PINE LOTS #99 & #136

Richard M. Kearney

HYDRATECH UTILITIES, INC.
6670 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6283

FIRST UNION NATIONAL BANK
OF FLORIDA
68-643470

7878

12/15/97

PAY TO THE ORDER OF WILLIAM ENNIS CO \$ 5.75

Forty-five And 75/100 Dollars***

DOLLARS

WILLIAM ENNIS CO
938 N OLD DIXIE HWY
JUPITER, FL 33458

HYDRATECH UTILITIES, INC.



MEMO LOBLOLLY PINES LOT #53

Richard M. Kearney

HYDRATECH UTILITIES, INC.
6670 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6283

FIRST UNION NATIONAL BANK
OF FLORIDA
68-643470

7886

12/15/97

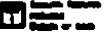
PAY TO THE ORDER OF WILLIAM ENNIS CO \$ 45.66

Forty-five And 66/100 Dollars***

DOLLARS

WILLIAM ENNIS CO
928 N OLD DIXIE HWY
JUPITER, FL 33458

HYDRATECH UTILITIES, INC.



MEMO LOBLOLLY PINES LOT #3

Richard M. Kearney

HYDRATECH UTILITIES, INC.
6570 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6282

FIRST UNION NATIONAL BANK
OF FLORIDA
68-042670

7890

12/15/97

PAY TO THE ORDER OF BEVERLY MOORE \$ **60.42
Sixty And 42/100 Dollars*** DOLLARS

BEVERLY MOORE
5342 JIB WAY
FORT PIERCE, FL 34949

HYDRATECH UTILITIES, INC.

MEMO HOBE HEIGHTS LOT #22

Richard M. Krasney

HYDRATECH UTILITIES, INC.
6570 S.E. FEDERAL HIGHWAY
STUART, FL 34987-6282

FIRST UNION NATIONAL BANK
OF FLORIDA
68-042670

7895

12/15/97

PAY TO THE ORDER OF JOSEPH BURNS \$ **30.04
Thirty And 04/100 Dollars*** DOLLARS

JOSEPH BURNS
8107 SE COCONUT ST
HOBE SOUND, FL 33455

HYDRATECH UTILITIES, INC.

MEMO NORTH HOBE SOUND SHORES LOT #144

Richard M. Krasney