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MARTIN S. FRIEDMAN, P.A.
JOHN R. JENKINS, P.A.
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DAREN L. SHIPPY
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON

ROBERT M. C. ROSE
OF COUNSEL

November 23, 1999
VIA HAND DELIVERY

Blanca S. Bayo, Director
Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: North Fort Myers Utility, Inc.; Docket No. 971179-SU
Proposed Disposition of Gross-up Funds
Our File No. 16319.29

Dear Ms. Bayo:

Attached in accordance with the requirements of Commission Order No. PSC-99-1443-PCO-SU in Docket No. 971179-SU, are the original and fifteen copies of the Prefiled Direct Testimony of Robert C. Nixon, CPA and F. Marshall Deterding on behalf of North Fort Myers Utility, Inc. to be filed in the above-referenced case.

Should you or any members of the Commission staff have any questions in this regard, please let me know.

Sincerely,

ROSE, SUNDSTROM & BENTLEY

F. Marshall Deterding
For The Firm

AFA
APP
CAF
CMU
CTR
EAG
LEG
MAS
OPC
PAI
SEG
WAW
DTH

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

cc: Ralph Jaeger, Esquire (Via Hand Delivery)
Connie McCaskill (Via Hand Delivery)
Steve Reilly, Esquire (Via U.S. Mail)
Mr. A.A. "Tony" Reeves (Via U.S. Mail)
Robert C. Nixon, CPA (Via U.S. Mail)

Nixon
DOCUMENT NUMBER-DATE

14445 NOV 23 99

FPSC-BUREAU OF REPORTING

DETERDING
DOCUMENT NUMBER-DATE

14446 NOV 23 99

FPSC-BUREAU OF REPORTING

ORIGINAL

1 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
2 NORTH FORT MYERS UTILITY, INC.

3 DOCKET NO. 971179-SU

4 Disposition of CIAC Gross-Up Funds Collected

5 DIRECT TESTIMONY OF F. MARSHALL DETERDING

6 Q. Please state your name and employment address.

7 A. F. Marshall Deterding, Rose, Sundstrom & Bentley Law Firm,
8 2548 Blairstone Pines Drive, Tallahassee, Florida 32301.

9 Q. Have you represented North Fort Myers Utility, Inc. throughout
10 this filing and calculation of disposition of gross-up funds
11 for the fiscal years ended May 31, 1995 and May 31, 1996?

12 A. Yes, I have. I have been the attorney primarily responsible
13 for processing North Fort Myers Utility, Inc.'s proposed
14 disposition of gross-up funds for these two fiscal years.

15 Q. Have you prepared an analysis of the costs incurred by the
16 utility for legal fees relative to these issues and this case?

17 A. Yes, I have. I have attached Exhibit "FMD-1" which outlines
18 the actual and estimated cost to participate in this
19 proceeding. These include only the costs relative to these
20 two gross-up years.

21 Q. What is the total legal cost to date?

22 A. The total legal cost incurred to date including fees and costs
23 is \$34,570.02 through the end of October 1999. We estimate
24 approximately \$85,500 additional dollars will be incurred to
25 complete this case for a total of \$120,070.02 in legal fees

DOCUMENT NUMBER-DATE

~~11113~~ NOV 23 89

FPSC-PT 00001/REPORTING

1 and costs expected to be incurred before this case is
2 finalized.

3 Q. How should these legal fees and costs be accounted for in this
4 proceeding?

5 A. In accordance with the Commission's previous policy, these
6 should be considered as an offset to any gross-up refunds
7 ultimately determined by the Commission. While the Commission
8 has taken the position that 50% of all legal and accounting
9 and other costs incurred by the Utility in this regard should
10 be recognized as an offset to gross-up, we believe 100% of
11 such costs are appropriate for recognition in this manner.
12 Otherwise, all such additional costs will have to be
13 considered as a part of the cost of operations, and therefore,
14 recovered from the general body of ratepayers. We believe it
15 is inappropriate for any such costs to be recovered from the
16 general body of ratepayers, and instead, should be related to
17 the contributor of gross-up funds. This is true not only from
18 an equitable standpoint, but also from the intention of Order
19 No. 23541, wherein the Commission expressed an intention to
20 make sure all effects of taxation of CIAC be considered in the
21 gross-up calculations and in the ultimate refund of gross-up
22 monies. These should not be the responsibility of the general
23 body of ratepayers.

24 Q. Do you have any further testimony to provide in this regard?

25 A. No. I would note only that we do intend to update the

1 estimate of fees and costs in order to provide the most recent
2 estimate of such costs through our Rebuttal Testimony. In
3 that Testimony and/or late-filed exhibit, I will update all of
4 these actual costs and the estimate to complete.
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Docket No. 971179-SU
Schedules of Actual & Estimated Cost
F. Marshall Deterding

NORTH FORT MYERS UTILITY, INC.

Exhibit "FMD-1"

NORTH FORT MYERS UTILITY, INC.
ACTUAL AND COST INCURRED 11/31/97 - 10/31/99
Docket No. 971179-SU

Summary of Fees and Costs Incurred

1.	Specifically identified legal costs - 10/99	\$34,570.02
2.	Estimate to Complete Gross-Up Case	85,500

Total Actual & Estimated Costs of the
Gross-Up Case

\$120,070.02

NORTH FORT MYERS UTILITY, INC.
PSC Docket No. 971179-SU
Disposition of CIAC Gross-Up Funds Collected
Estimate to Complete

LEGAL SERVICES

	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
<u>November 1 - November 22, 1999 - Incurred but Unbilled</u>			
Review staff recommendation; prepare for and participate in agenda conference re: show cause proceeding, correspondence with client re: same; work on preparation of production of documents and interrogatories for submission to OPC; work on draft direct testimony; copy all testimonies for submission review and discussions with client and accounting consultant re: testimony and exhibits; numerous telephone conferences with consultant and client re: same; finalization of same and submission of same to the Commission; travel to Utility company offices; review documents for production; discussions with client re: same 50 hours at \$190/hour	\$ 9,500	\$ 2,000	\$ 11,500
<u>December 1999 through February 2000</u>			
Review Intervenor testimony; review staff testimony; letters to client re: both; discussions with client and accounting consultant; prepare discovery request to Intervenor and staff; review discovery responses; meetings with client and accounting consultant; various telephone conferences re: all; preparation of rebuttal testimony; organization of exhibits; revision and finalization of rebuttal testimony; telephone conferences re: same; research re: same; letters to client and accounting consultant re: same; preparation of prehearing statements 70 hours at \$190/hour	13,300	800	14,100
<u>March 2000</u>			
Review of various documents re: preparation for deposition of other witnesses; travel to deposition and depose other parties witnesses; participate in pre-prehearing conference; review draft prehearing order and changes re: same; telephone conferences with client, accounting consultant and staff attorney re: same; attend prehearing conference; various telephone conferences and meetings with client and accounting consultant and review of various documents 40 hours at \$190/hour	7,600	1,000	8,600

April and May 2000

Prepare cross-examination of other witnesses;
review of testimony and exhibits re: same;
review of other documents in preparation for
same; organize exhibits for cross-examination;
meetings with client and accounting consultant
re: same; meetings with client and accounting
consultant prior to hearing; attendance at
hearing; review of transcripts and preparation
of late-filed exhibits; preparation of brief;
revision and finalization of same; meetings and
discussions with client and accounting consultant
re: same
160 hours at \$190/hour

	30,400	3,000	33,400
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June through September 2000

Various conversations with client and accounting
consultant; review of OPC brief and discussions
re: same and letter to client re: same; obtain
and review staff recommendation; discussions
with client re: same; send with explanation to
client; prepare for and attend final agenda
conference; review final order; discussions
with client and accounting analyst re: same
and re: options; assist in preparation of final
report required by order
40 hours at \$190/hour

	7,600	400	8,000
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Reconsideration*

Review order and discussions with client re:
reconsideration request; draft reconsideration
petition; review various case law and research
re: same and previous Commission cases, case
law, statutory law and rules re: same; submit
petition for reconsideration; review cross-petition
for reconsideration; discussions with client
re: same; preparation for oral argument; meetings
with client; participate in oral argument; obtain
and review staff recommendation on reconsideration
discussions with client re: same; prepare for
and attend agenda conference re: reconsideration;
review final order on reconsideration and discussions
with client re: same and correspondence to client
re: same
50 hours at \$190/hour

	<u>9,500</u>	<u>400</u>	<u>9,900</u>
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Total Estimated Expense	<u>\$77,900</u>	<u>\$7,600</u>	<u>\$85,500</u>
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* These costs should be considered only to the extent that the Utility decides to file for or must respond to a petition for reconsideration to the Commission's final order

NORTH FORT MYERS UTILITY, INC.
 Legal Fees and Costs Re: Gross-up Disposition
 Docket No. 971179-SU

<u>Invoice Date</u>	<u>Hours</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
12/97	7.90	\$ 1,382.50	\$ 167.63	\$ 1,550.13
01/98	4.10	717.50	230.40	947.90
02/98	5.30	927.50	27.54	955.04
03/98	6.60	1,155.00	65.86	1,220.86
03/98	.75	131.25	3.28	134.53
04/98	8.40	1,554.00	33.12	1,587.12
05/98	.50	92.50	67.09	159.59
06/98	7.90	1,461.50	375.40	1,836.90
07/98	7.90	1,461.50	294.60	1,756.10
08/98	5.00	925.00	70.50	995.50
09/98	6.30	1,165.50	179.79	1,345.29
10/98	5.40	999.00	137.03	1,136.03
11/98	10.20	1,887.00	371.13	2,258.13
01/99	5.70	1,054.50	187.80	1,242.30
02/99	9.35	1,779.50	1,237.76	3,017.26
03/99	6.30	1,197.00	136.98	1,333.98
04/99	6.80	1,292.00	198.84	1,490.84
05/99	12.70	2,413.00	785.66	3,198.66
06/99	9.00	1,710.00	581.15	2,291.15
07/99	11.70	2,212.44	783.68	2,996.12
08/99	1.60	304.00	73.00	377.00
10/99	3.30	625.49	134.52	760.01
11/99	<u>9.00</u>	<u>1,702.78</u>	<u>276.80</u>	<u>1,979.58</u>
Total	<u>151.70</u>	<u>\$28,150.46</u>	<u>\$ 6,419.56</u>	<u>\$ 34,570.02</u>

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FE.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 21326
NOVEMBER 16, 1999
FILE # 16319-0029

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MATTER	MISCELLANEOUS LEGAL ADVICE		
10/01/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	0.30	57.00
10/04/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER; REVIEW RECENT "NEWSPAPER" ARTICLES; TELEPHONE CONFERENCE WITH MR. REEVES; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY.	0.90	171.00
10/04/99 JRJ	WORK ON CORPORATE ACTIONS; DRAFT LETTER TO JACK SCHENKMAN RE: SAME.	0.50	95.00
10/04/99 FMD	TELEPHONE CONFERENCE WITH TONY REEVES RE: AGENDA CONFERENCE AND RESPONSE TO STAFF RECOMMENDATION.	0.20	38.00
10/05/99 FMD	ATTEND AGENDA RE: GROSS-UP AND SHOW CAUSE; MAKE ARGUMENTS TO PSC RE: DISMISSING OF SHOW CAUSE.	3.30	627.00
10/06/99 MSF	REVIEW RECENT PLEADINGS FROM MR. LUDINGTON AND PROPOSED SETTLEMENT AGREEMENT; TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME.	0.40	76.00
10/06/99 FMD	DRAFT LETTER TO REEVES RE: PSC DISCUSSIONS OF SHOW CAUSE AND DEFERRAL OF SAME.	1.40	266.00
10/07/99 MSF	SEVERAL TELEPHONE CONFERENCES WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED REGARDING REQUESTS TO INTERVENE; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY; REVIEW LETTER FROM CUSTOMERS REQUESTING INTERVENTION.	1.00	190.00
10/08/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED REGARDING VARIOUS MATTERS.	0.30	57.00
10/11/99 MSF	TELEPHONE CONFERENCE WITH MHC ATTORNEY KONRAY WHO TELEPHONED TO DISCUSS	0.30	57.00

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10/11/99	JRJ	FOLLOW UP ON ANNUAL MEETING ACTIONS AND MINUTES; DRAFT LETTER TO TONY REEVES RE: SAME.	0.40 76.00
10/12/99	MSF	PREPARE DIRECT EXAMINATION QUESTIONS FOR MR. REEVES AND LETTER TO MR. REEVES CONCERNING SAME; TRAVEL TO FORT MYERS; PREPARE LEGAL ARGUMENT ON MOTION FOR SUMMARY DISPOSITION.	8.00 1,520.00
10/13/99	MSF	FINAL PREPARATION FOR HEARING; CONFERENCE WITH MR. REEVES; ATTEND FINAL HEARING; CONFERENCE WITH MR. REEVES.	9.10 1,729.00
10/14/99	MSF	CONFERENCE WITH MR. REEVES; RETURN TO TALLAHASSEE; TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED; TELEPHONE CONFERENCE WITH JOEL SCHENKMAN WHO TELEPHONED; BEGIN DRAFT OF COTTAGES WASTEWATER AGREEMENT.	6.20 1,178.00
10/18/99	MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; FINALIZE DEVELOPER AGREEMENT WITH CONTINENTAL HEALTH CARE AND LETTER TO MR. REEVES CONCERNING SAME; REVIEW PROPOSED FINANCIAL STATEMENTS FOR NFMU AND THE	2.80 532.00
10/18/99	MSF	DENKHAUS DOCUMENTS; TELEPHONE CONFERENCE WITH MR. DENKHAUS WHO TELEPHONED.	0.00 0.00
10/20/99	MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING VARIOUS MATTERS.	0.30 57.00
10/21/99	FMD	REVIEW INTERROGATORIES AND REQUEST FOR PRODUCTION FROM OPC; DRAFT LETTER TO REEVES RE: ALL.	1.40 266.00
10/25/99	MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; REVIEW OPC'S ANALYSIS OF SETTLEMENT.	0.60 114.00
10/25/99	CLD	RESEARCH RE: ASSIGNMENT OF CONTRACT.	2.30 402.50
10/25/99	FMD	TELEPHONE CONFERENCE WITH NIXON RE: NEEDED INFORMATION RE: PREPARATION OF TESTIMONY; REVIEW PSC ORDERS RE: SAME; COPY AND SEND TO NIXON; BEGIN REVIEW OF	1.20 228.00

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 FROM ORIGINAL GROSS-UP CASE.
 10/28/99 MSF TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING NEW BUCCANEER AGREEMENT; REVIEW NEW SETTLEMENT AGREEMENT AND TELEPHONE CONFERENCE WITH ATTORNEY REILLY CONCERNING SAME. 0.60 114.00
 10/28/99 FMD REVIEW OLD FILES RE: GROSS-UP TRANSCRIPT AND EXHIBITS; DRAFT LETTER TO NIXON RE: ALL. 1.50 285.00

MARTIN S FRIEDMAN	30.80	5,852.00
JOHN R JENKINS	0.90	171.00
F MARSHALL DETERDING	9.00	1,710.00
CAROL L DUTRA	2.30	402.50

	43.00	8,135.50
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LONG DISTANCE CALLS	309.75
TRAVEL EXPENSE	795.54
TELECOPIER	70.50
PHOTOCOPIES	45.50
COPY OF TRANSCRIPT	31.68
LEXIS SERVICE	40.00
COPIES FROM PSC	29.50

TOTAL COSTS ADVANCED	1,322.47
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TOTAL STATEMENT	\$9,457.97
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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 21193
OCTOBER 19, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
09/01/99 MSF	TELEPHONE CONFERENCE WITH MR. REDEMANN WHO TELEPHONED REGARDING LEGAL DESCRIPTION.	0.30	57.00
09/01/99 JRJ	WORK ON ISSUES RE: SUB-S ELECTION FOR PARENT COMPANY AND UTILITY, CORPORATE STOCK ISSUANCE, DUAL RECORD BOOK, AND RELATED MATTERS.	0.80	152.00
09/02/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED; TELEPHONE CONFERENCE WITH ATTORNEY FELL; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; TELEPHONE CONFERENCE WITH PSC ATTORNEYS GERVASI, BRUBAKER AND CIBULA.	1.40	266.00
09/03/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED REGARDING STAFF RECOMMENDATION; REVIEW STAFF RECOMMENDATION.	0.60	114.00
09/03/99 JRJ	PARTICIPATE IN CONFERENCE CALL WITH CLIENT AND ACCOUNTING AND TAX CONSULTANTS RE: CORPORATE RECORD KEEPING AND VALIDITY OF SUB S ELECTION.	1.00	190.00
09/06/99 MSF	REVIEW STAFF RECOMMENDATION AND PREPARATION FOR UPCOMING AGENDA CONFERENCE; REVIEW GILL'S MOTION TO STRIKE SETTLEMENT AGREEMENT AND PREPARE RESPONSE THERETO.	2.30	437.00
09/07/99 MSF	PREPARE FOR AND ATTEND PSC AGENDA CONFERENCE ON APPROVAL OF STIPULATION; CONFERENCE WITH PSC STAFF CONCERNING SAME; TELEPHONE CONFERENCE WITH ATTORNEY SHREVE AND ATTORNEY REILLY IN PREPARATION FOR PREHEARING; TELEPHONE CONFERENCE WITH MR. REEVES; REVIEW PROPOSED AGREEMENT WITH OPC AND LETTER TO MR. REEVES CONCERNING SAME.	3.40	646.00
09/07/99 MSF		0.00	0.00

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09/08/99 MSF	PREPARE FOR AND ATTEND CONTINUATION OF PREHEARING CONFERENCE; TELEPHONE CONFERENCE WITH MR. FELL AND MS. NADER WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. REEVES.	3.60	684.00
09/09/99 MSF	TRAVEL TO MIAMI; CONFERENCE WITH MS. FRANCE REGARDING TAX ISSUES.	6.00	1,140.00
09/09/99 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: 1999 CORPORATE ACTIONS; FOLLOW-UP RE: SAME.	0.40	76.00
09/10/99 MSF	CONFERENCE WITH ATTORNEY TROUTMAN; CONFERENCE WITH SCHENKMANS AND ATTORNEY FRANCE AND REPRESENTATIVES OF ARTHUR ANDERSEN; RETURN TO TALLAHASSEE.	10.00	1,900.00
09/10/99 CLD	WORK ON TRANSFER APPLICATION.	1.20	210.00
09/13/99 MSF	FINAL RESEARCH AND PREPARATION FOR FINAL HEARING; TRAVEL TO FORT MYERS.	6.70	1,273.00
09/13/99 DDT	INITIAL REVIEW OF DEP'S INTENT TO ISSUE PERMIT TO SERENDIPITY.	1.20	228.00
09/13/99 CLD	WORK ON TRANSFER APPLICATION FOR FOREST PARK.	0.80	140.00
09/13/99 JRJ	DRAFT LETTER TO CLIENT RE: CORPORATE ACTIONS FOR 1999.	0.40	76.00
09/14/99 MSF	RETURN TO TALLAHASSEE DUE TO CANCELLATION OF FINAL HEARING DUE TO HURRICANE; REVIEW PREHEARING ORDER; TELEPHONE CONFERENCE WITH OPC ATTOTRNEY REILLY; RESEARCH AND DRAFT MOTION TO IMPLEMENT RATES.	6.10	1,159.00
09/14/99 CLD	TELEPHONE CONFERENCE WITH TOM HART RE: TRANSFER APPLICATION; EDIT APPLICATION.	0.40	70.00
09/15/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED REGARDING RE-SCHEDULING HEARING; TELEPHONE CONFERENCE WITH MR. REEVES; TELEPHONE CONFERENCE WITH MHC ATTORNEYS FELL AND NADER WHO TELEPHONED; TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER; LETTER TO ATTORNEY FELL; LETTER TO MR. REEVES.	2.30	437.00
09/15/99 MSF		0.00	0.00

Continued

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FILE # 16319-0029

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		PAGE	3
09/15/99 DDT	ANALYZE INTENT TO ISSUE PERMIT TO SERENDIPITY AND STANDING OF NFMU TO CHALLENGE.	2.20	418.00
09/16/99 DDT	TELEPHONE CONFERENCE WITH GERALD CHANCELLOR REGARDING SERENDIPTY PERMIT; REVIEW RULES AND PROPOSED PERMIT;	2.80	532.00
09/16/99 JRJ	TELEPHONE CONFERENCE WITH TONY REEVES. TELEPHONE CONFERENCE WITH JACK SCHENKMAN WHO CALELD RE: CORPORATE ACTIONS.	0.30	57.00
09/17/99 DDT	REVIEW AND ANALYZE ISSUE OF STANDING TO CHALLENGE SERENDIPITY'S DEP PERMIT.	2.50	475.00
09/19/99 DDT	REVIEW DEP'S PERMIT FILE REGARDING SERENDIPITY WWTP.	1.60	304.00
09/20/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED; REDRAFT CUSTOMER NOTICE; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; LETTER TO MS. BOLEY.	0.90	171.00
09/20/99 DDT	REVIEW DOCUMENTS FROM DEP FILES IN PREPARATION FOR FILING PETITION CHALLENGING DEP'S INTENT TO ISSUE PERMIT; TELEPHONE CONFERENCE WITH GERALD CHANCELLOR.	2.80	532.00
09/20/99 JLW	WORKING ON 6-MILE PETITION; TELEPHONE CONFERENCE RE: SAME.	1.50	285.00
09/20/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: GROSS-UP AND POSSIBLE SETTLEMENT.	0.30	57.00
09/21/99 DDT	REVIEW DEP RULES AND PROPOSED PERMIT FOR SERENDIPITY; TELEPHONE CONFERENCE WITH BARD RUPP, SIX LAKES; BEGIN PREPARATION OF PETITION.	2.40	456.00
09/21/99 JLW	DRAFTING AND RESEARCHING NFMU PETITION.	1.00	190.00
09/22/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED REGARDING UPDATE ON DISIDENTS; TELEPHONE CONFERENCE WITH MR. REEVES.	0.60	114.00
09/22/99 JLW	FINALIZING NFMU PETITION.	1.00	190.00
09/22/99 DDT	REVIEW DEP RULES AND PREPARE PETITION FOR ADMINISTRATIVE HEARING.	3.20	608.00

(17)

LAW OFFICES

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

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OCTOBER 19, 1999
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09/23/99	MSF	REVIEW PLEADING FILED BY DEVINE AND GILL AND LETTER TO MR. REEVES CONCERNING SAME.	0.40 76.00
09/24/99	DDT	TELEPHONE CALLS REGARDING SERENDIPITY PETITION.	0.60 114.00
09/27/99	MSF	REVIEW MR. LUDINGTON'S RESPONSE TO MOTION TO IMPLEMENT RATES AND LETTER TO MR. REEVES CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. DENKHOUSE WHO TELEPHONED.	0.80 152.00
09/27/99	FMD	REVIEW STAFF RECOMMENDATION RE: COMBINING SHOW CAUSE WITH EXISTING PROTEST OF ROSA PORTER; TELEPHONE CONFERENCE WITH NIXON RE: SAME; DRAFT LETTER TO REEVES RE: SAME.	2.10 399.00
09/28/99	MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; TELEPHONE CONFERENCE WITH MR. REEVES; REVIEW DRAFT FINANCIAL STATEMENTS FROM ARTHUR ANDERSEN.	1.00 190.00
09/29/99	JLW	TWO TELEPHONE CONFERENCES WITH BARD RUPP RE: PETITION.	0.80 152.00
09/29/99	FMD	TELEPHONE CONFERENCE WITH NIXON RE: SCHEDULE FOR TESTIMONY AND SETTLEMENT; REVIEW FILE AND ORDER; TELEPHONE CONFERENCE WITH STAFF ATTORNEY AND LETTER TO REEVES RE; CORRECTION OF DATE FOR TESTIMONY.	0.90 171.00
09/30/99	MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	0.30 57.00

MARTIN S FRIEDMAN	46.70	8,873.00
JOHN R JENKINS	2.90	551.00
F MARSHALL DETERDING	3.30	627.00
JOHN L WHARTON	4.30	817.00
DIANE D TREMOR	19.30	3,667.00
CAROL L DUTRA	2.40	420.00

11 78.90

LAW OFFICES

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(850) 877-6555

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 21193
OCTOBER 19, 1999
FILE # 16319-0029

PAGE 5

14,955.00

LONG DISTANCE CALLS	228.49
FEDERAL EXPRESS	33.80
TRAVEL EXPENSE	1,937.52
LEGAL ADVERTISEMENTS	461.74
TELECOPIER	62.00
OPERATOR CONFERENCE CALL	10.45
PHOTOCOPIES	435.50
LEXIS SERVICE	41.88
SUPPLIES	4.80

TOTAL COSTS ADVANCED 3,216.18

TOTAL STATEMENT \$18,171.18

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 20829
AUGUST 16, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
07/06/99 MSF	PREPARE FOR AND ATTEND PSC AGENDA CONFERENCE ON RECONSIDERATION; LETTER TO MR. REEVES REGARDING SAME.	2.50	475.00
07/09/99 DDT	REVIEW PROPOSED CONSENT ORDER BETWEEN DEP AND SERENDIPITY MHP; ANALYZE POTENTIAL POINT OF ENTRY.	2.80	532.00
07/12/99 DDT	REVIEW SERENDIPITY DEP FILES; REVIEW CONSENT ORDER; ANALYZE POTENTIAL COURSES OF ACTION; PREPARE MEMO.	5.50	1,045.00
07/13/99 MSF	TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED REGARDING POSSIBILITY OF SETTLEMENT.	0.30	57.00
07/13/99 DDT	REVIEW OPTIONS PRESENTED BY DEP/SERENDIPITY CONSENT ORDER; COMPLETE MEMO FOR FILE; REVIEW DEP WWTP RULES.	4.20	798.00
07/14/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING PROPOSED SETTLEMENT; INTRA-OFFICE CONFERENCE CONCERNING SAME; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED.	1.20	228.00
07/14/99 DDT	REVIEW JUDICIAL AND ADMINISTRATIVE CASE LAW REGARDING ENFORCEMENT OF MANDATORY CONNECTION LAWS.	1.80	342.00
07/15/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER OPC SETTLEMENT.	0.30	57.00
07/16/99 MSF	REVIEW DOCUMENTS REGARDING DEL PRADO EXTENSION AND TELEPHONE CONFERENCE WITH MR. REEVES CONCERNING SAME; REVIEW MHC'S RESPONSE TO OPC'S INTERROGATORIES AND DOCUMENT PRODUCTION REQUESTS.	0.90	171.00
07/19/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEYS FELL AND NADER; TRAVEL TO FORT MYERS; CONFERENCE WITH MR. WILLIAMS OF PSC.	3.90	741.00
07/20/99 MSF	CONFERENCE WITH MR. BARENBROCK AND MR. REEVES REGARDING MR. BARIENBROCK'S	10.00	1,900.00

Continued

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ORTH FORT MYERS UTILITY, INC

INVOICE # 20829
AUGUST 16, 1999
FILE # 16319-0029

PAGE 2

	PREFILED TESTIMONY ON BEHALF OF STAFF; CONFERENCE WITH MR. MORRISON REGARDING FILING PREFILED TESTIMONY ON BEHALF OF NFMU; LETTER TO MR. MORRISON REGARDING QUESTIONS; RETURN TO TALLAHASSEE.	0.00	0.00
7/20/99 MSF			
7/21/99 MSF	RESEARCH AND DRAFT LETTER TO OPC ATTORNEY REILLY; INTRA-OFFICE CONFERENCE REGARDING CIAC GROSS-UP CASE.	1.00	190.00
07/23/99 MSF	REVIEW PSC STAFF'S PREFILED TESTIMONY OF MR. FLOYD, MR. BARIENBROCK AND MR. WILLIAMS AND LETTER TO MR. REEVES REGARDING SAME.	1.20	228.00
07/27/99 FMD	REVIEW PSC PROCEDURE ORDER ON GROSS-UP AND SEND WITH COVER LETTER TO REEVES.	1.60	304.00
07/29/99 MSF	REVIEW PSC ORDER DENYING REHEARING ON INTERIM RATES AND LETTER TO MR. REEVES REGARDING SAME.	0.40	76.00
07/30/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEY HART WHO TELEPHONED REGARDING FOREST PARK.	0.30	57.00

MARTIN S FRIEDMAN	22.00	4,180.00
F MARSHALL DETERDING	1.60	304.00
DIANE D TREMOR	14.30	2,717.00

37.90
7,201.00

LONG DISTANCE CALLS	96.07
FEDERAL EXPRESS	14.62
TRAVEL EXPENSE	1,379.68
TELECOPIER	66.00
PHOTOCOPIES	172.75

TOTAL COSTS ADVANCED 1,729.12

TOTAL STATEMENT \$8,930.12

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 20745
JULY 21, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
06/03/99 MSF	TELEPHONE CONFERENCE WITH BUCCANEER ESTATES ATTORNEY KONRAY WHO TELEPHONED.	0.60	114.00
06/08/99 DLS	TELEPHONE CONFERENCE WITH MATTHEW GRIFFIN AT HUDSON UTILITIES RE: FORCED CONNECTION LAWSUITS IN PASCO COUNTY; TELEPHONE CONFERENCE WITH PASCO COUNTY CLERK RE: OBTAINING COPY OF COMPLAINT; LETTER TO CLERK RE: SAME.	0.80	140.00
06/11/99 FMD	BEGIN REVIEW OF DOCUMENTS AND ORDERS RE: SHOW CAUSE PROCEEDING AND RESPONSE REQUIRED; REVIEW RULES RE: SAME.	1.90	361.00
06/14/99 FMD	CONTINUE REVIEW OF FILE, ORDER AND VARIOUS PREVIOUS DOCUMENTS RELATED IN INDEXING AND SHOW CAUSE; TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: SAME AND RE: RESPONSE REQUIRED; BEGIN DRAFTING OF RESPONSE.	5.20	988.00
06/15/99 MSF	REVIEW DISCOVERY REQUESTS AND LETTER TO MR. REEVES CONCERNING SAME.	0.30	57.00
06/15/99 FMD	FINALIZE FIRST DRAFT OF SHOW CAUSE RESPONSE; TELEPHONE CONFERENCE WITH NIXON AND REEVES; REVISE AND FINALIZE PLEADING AND SEND WITH COVER LETTER TO PSC.	2.50	475.00
06/15/99 FMD	TELEPHONE CONFERENCE WITH GOVERNOR'S OFFICE RE: STATUS OF BILL; REVIEW WEBPAGE OF GOVERNOR AND PREVIOUS CORRESPONDENCE AND DRAFT MEMO TO CLIENT RE: GOVERNOR'S SIGNING BILL.	0.30	57.00
06/16/99 MSF	TELEPHONE CONFERENCE WITH MS. BOLEY AND MR. REEVES WHO TELEPHONED; DRAFT LEASE TERMINATION LANGUAGE AND LETTER TO MR. REEVES CONCERNING SAME; REVIEW MR. LUDINGTON'S RESPONSES TO INTERROGATORIES; LETTER TO MR. REEVES REGARDING	1.90	361.00

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JULY 21, 1999
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06/16/99 MSF	SAME; TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	0.00	0.00
06/16/99 FMD	OBTAIN AND REVIEW PROTEST OF PSC ORDER FILED BY OFFICE OF PUBLIC COUNSEL ON GROSS-UP AND SEND WITH COVER LETTER TO REEVES.	2.10	399.00
06/17/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING OPC DISCOVERY REQUESTS.	0.30	57.00
06/18/99 DLS	REVIEW DEPT. OF HEALTH'S COMPLAINT AGAINST SEVERAL PERSONS FAILING TO CONNECT TO HUVDSON UTILITEIS SEWER SYSTEM.	0.50	87.50
06/21/99 MSF	REVIEW OPC AND CUSTOMER RESPONSES TO INTERROGATORIES AND LETTER TO MR. REEVES CONCERNING SAME.	0.50	95.00
06/22/99 MSF	REVIEW OPC'S PREFILED TESTIMONY OF MS. DISMUKES AND MR. BIDDY AND LETTER TO MR. REEVES REGARDING SAME.	0.70	133.00
06/23/99 MSF	REVIEW DOCUMENTS IN RESPONSE TO OPC REQUEST FOR PRODUCTION AND PREPARE RESPONSE TO DOCUMENT REQUEST; TELEPHONE CONFERENCE WITH MR. REEVES.	2.60	494.00
06/29/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER; TELEPHONE CONFERENCE WITH MHC ENGINEER PASQUINELLI; TELEPHONE CONFERENCE WITH PSC ATTORNEY BRUBAKER WHO TELEPHONED; REVIEW STAFF	1.40	266.00
06/29/99 MSF	RECOMMENDATION ON RECONSIDERATION OF DENIAL OF TEMPORARY RATES.	0.00	0.00
	MARTIN S FRIEDMAN	8.30	1,577.00
	F MARSHALL DETERDING	12.00	2,280.00
	DAREN L SHIPPY	1.30	227.50

21.60

4,084.50

LONG DISTANCE CALLS

76.19

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JULY 21, 1999
FILE # 16319-0029

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TRAVEL EXPENSE	779.00	
TELECOPIER	92.00	
OPERATOR CONFERENCE CALL	53.42	
PHOTOCOPIES	22.00	
PHOTOCOPIES	341.75	
ENTERTAINMENT/MEAL	82.43	
TOTAL COSTS ADVANCED		1,446.79
TOTAL STATEMENT		\$5,531.29

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 20619
JUNE 17, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
05/03/99 MSF	REVIEW EXECUTED WASTEWATER AGREEMENT WITH CURCURI CORP. AND DRAFT LETTER TO MS. BAYO AT PSC CONCERNING SAME.	0.30	57.00
05/03/99 FMD	REVIEW DOCUMENTS AND PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL RE: AGENDA AND STAFF POSITION.	1.70	323.00
05/03/99 FMD	REVIEW COMMITTEE SUBSTITUTE FOR SENATE BILL 1352; DRAFT MEMO TO CLIENT RE: SAME AND EFFECT AND STATUS OF SAME.	0.80	152.00
05/04/99 FMD	REVIEW DOCUMENTS; PREPARE FOR AGENDA RE: GROSS-UP MEETING WITH NIXON; ATTEND AGENDA AND RETURN; TELEPHONE CONFERENCE WITH REEVES.	4.30	817.00
05/06/99 MSF	SEVERAL TELEPHONE CONFERENCES WITH MR. REEVES REGARDING PREFILED TESTIMONY.	0.40	76.00
05/07/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL REGARDING PREFILED TESTIMONY.	0.40	76.00
05/10/99 MSF	TELEPHONE CONFERENCE WITH MR. PASQUINELLI, ENGINEER FOR MHC, REGARDING PREFILED TESTIMONY.	0.40	76.00
05/12/99 FMD	REVIEW TARIFFS RE: MOST RECENT SERVICE AVAILABILITY ORDER; INTRA-OFFICE CONFERENCE RE: SAME.	0.50	95.00
05/17/99 MSF	DRAFT INTERROGATORIES TO ADVERSE PARTIES; BEGIN DRAFT OF PREFILED TESTIMONY FOR MR. REEVES.	2.90	551.00
05/24/99 JRJ	TELEPHONE CONFERENCE WITH TONY REEVES RE: AUDITOR'S CERTIFICATE ON BOND CERTIFICATION AND RELATED MATTERS.	0.30	57.00
05/25/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING CONSUMER COMPLAINTS FROM PSC; REVIEW OPC'S REQUEST FOR PRODUCTION TO MHC AND LETTER TO MR. REEVES CONCERNING SAME; TELEPHONE CALL TO ATTORNEY KOMRAY.	1.20	228.00
05/25/99 JRJ	DRAFT LETTER TO JOHN STOKES FROM ARTHUR	1.40	266.00

Continued

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INVOICE # 20619
JUNE 17, 1999
FILE # 16319-0029

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ANDERSON AND CO. RE: ACCOUNT CERTIFICATE
FOR BOND CERTIFICATION; DETAILED REVIEW
OF BOND DOCUMENTS RE: SAME; BEGIN DRAFT
LETTER RESPONSE; BRIEF MEETING WITH TONY
REEVES RE: SAME.

05/26/99	MSF	REVIEW OPC'S REQUEST FOR PRODUCTION OF DOCUMENTS TO NFMU AND LETTER TO MR. REEVES CONCERNING SAME.	0.40	76.00
05/26/99	JRJ	ATTEND MEETING WITH TONY REEVES RE: RESPONSE TO AUDITOR'S ACCOUNTING CERTIFICATE FOR BOND COMPLIANCE; REVIEW AND REVISE LETTER RE: SAME.	1.00	190.00
05/27/99	MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING TAMiami WATER.	0.30	57.00
05/27/99	JRJ	CONTINUE WORK ON RESPONSE TO ARTHUR ANDERSON LETTER RE: ACCOUNTANT'S CERTIFICATE; FORWARD TO ACCOUNTANTS AND CLIENT RE: SAME.	1.00	190.00
05/27/99	FMD	REVIEW ORDER ON GROSS-UP RECEIVED; SEND WITH COVER LETTER TO REEVES RE: SAME AND SHOW CAUSE AND PROTEST.	1.70	323.00

MARTIN S FRIEDMAN	6.30	1,197.00
JOHN R JENKINS	3.70	703.00
F MARSHALL DETERDING	9.00	1,710.00

19.00
3,610.00

LONG DISTANCE CALLS	122.53
FEDERAL EXPRESS	23.10
TELECOPIER	71.50
PHOTOCOPIES	944.50
ENTERTAINMENT/MEAL	55.25
LEXIS SERVICE	10.00

TOTAL COSTS ADVANCED 1,226.88

TOTAL STATEMENT \$4,836.88

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Continued

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JUNE 17, 1999
FILE # 16319-0029

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INVOICE # 20375
MAY 17, 1999
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

04/10/99 MSF	LETTER TO PSC ATTORNEY FERGUSON RE: PARTIES; REVIEW MR. LUDINGTON'S OBJECTION TO RESPONSE TO ORDER TO SHOW CAUSE AND LETTER TO MR. REEVES CONCERNING SAME; RESEARCH AND DRAFT MOTION TO STRIKE MR. LUDINGTON'S OBJECTION.	1.00	190.00
04/12/99 FMD	OBTAIN AND REVIEW STAFF RECOMMENDATIONS ON GROSS-UP; SEND TO CLIENT WITH COVER LETTER.	2.60	494.00
04/16/99 FMD	TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: GROSS-UP; TELEPHONE CONFERENCE WITH NIXON; DRAFT LETTER TO REEVES RE: DEFERRAL OF CASE.	1.40	266.00
04/21/99 DDT	TELEPHONE CONFERENCE WITH MARK JOHNSON (FT. MYERS DEP) REGARDING SERENDIPITY WWTP; REVIEW FILES.	1.80	342.00
04/26/99 MSF	BEGIN RESEARCH AND DRAFT OF DISCOVERY TO ADVERSE PARTIES.	1.00	190.00
04/26/99 FMD	TELEPHONE CONFERENCE WITH STAFF RE: REVISED RECOMMENDATION; OBTAIN AND REVIEW SAME AND SEND WITH COVER LETTER TO REEVES AND NIXON.	2.20	418.00
04/27/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: STAFF RECOMMENDATION, ISSUES AND RESPONSES; BEGIN REVIEW OF NIXON'S OUTLINE OF HIS POINTS AND POSITIONS AND PREVIOUS SCHEDULES; TELEPHONE CONFERENCE WITH STAFF SUPERVISOR MCCASKILL RE: CALCULATIONS.	2.40	456.00
04/27/99 FMD		0.00	0.00
04/28/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: REVENUES, IMPACT OF PROPOSAL AND RESPONSE TO STAFF; TELEPHONE CONFERENCE WITH STAFF ANALYST RE: SAME.	1.80	342.00
04/29/99 FMD	TELEPHONE CONFERENCE WITH CONNIE MCCASKILL RE: STAFF CALCULATION OF	2.30	437.00

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MAY 17, 1999
FILE # 16319-0029

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04/29/99 FMD	REVISED IMPACT OF SETTLEMENT PROPOSAL VS. STAFF PROPOSAL; REVIEW STAFF ANALYSIS RECEIVED FROM MCCASKILL AND SEND TO NIXON; TELEPHONE CONFERENCE WITH NIXON RE: SAME.	0.00	0.00
04/29/99 DDT	REVIEW PERMIT FOR DEL TURA COUNTRY CLUB FACILITY.	1.20	228.00

MARTIN S FRIEDMAN	2.00	380.00
F MARSHALL DETERDING	12.70	2,413.00
DIANE D TREMOR	3.00	570.00

17.70	3,363.00
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LONG DISTANCE CALLS	145.10
TRAVEL EXPENSE	630.00
TELECOPIER	178.00
OPERATOR CONFERENCE CALL	121.68
LEXIS SERVICE	20.19

TOTAL COSTS ADVANCED	1,094.97
TOTAL STATEMENT	\$4,457.97

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 20227
APRIL 19, 1999
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

03/03/99 MSF	REVIEW PSC PROCEDURAL ORDER ON BUCCANEER EXTENSION; LETTER TO MR. REEVES CONCERNING SAME.	0.50	95.00
03/06/99 MSF	BEGIN RESEARCH AND DRAFT OF MOTION FOR RECONSIDERATION IN BUCCANEER EXTENSION.	3.10	589.00
03/08/99 FMD	REVIEW LETTER FROM PSC STAFF RE: MOST RECENT GROSS-UP POSITION; REVIEW FILE; INTRA-OFFICE CONFERENCE RE: SAME; TELEPHONE CONFERENCE WITH NIXON RE: SAME; CONFERENCE CALL WITH NIXON AND REEVES RE: SAME AND RE: NEXT STEP.	2.40	456.00
03/10/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY JABER REGARDING ORDER; REVIEW PSC ORDER DENYING INTERIM RATES AND FINALIZE MOTION FOR RECONSIDERATION; TELEPHONE CONFERENCE WITH FELL WHO TELEPHONED.	1.80	342.00
03/11/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	0.30	57.00
03/11/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: ISSUES AND OFFERS ON THE TABLE AND PREVIOUS OFFERS AND INDEX INVOLVEMENT IN OFFERS; REVIEW FILES RE: SAME.	1.00	190.00
03/12/99 MSF	RESEARCH AND DRAFT ADDENDUM TO FOREST PARK WASTEWATER AGREEMENT TO INCLUDE NEW AREA OF PARK AND LETTER TO MR. REEVES CONCERNING SAME.	1.60	304.00
03/12/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: OUTCOME OF DISCUSSIONS WITH DESMUKES; TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: STATUS AND SCHEDULING.	0.70	133.00
03/15/99 MSF	FINALIZE ADDENDUM TO FOREST PARK WASTEWATER APPEAL.	0.70	133.00
03/15/99 FMD	REVIEW FILES AND STAFF LETTER; PREPARE FOR AND PARTICIPATE IN CONFERENCE CALL	1.30	247.00

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INVOICE # 20227
APRIL 19, 1999
FILE # 16319-0029

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03/17/99 FMD	TELEPHONE CONFERENCE WITH NIXON RE: DISMUKE POSITION; TELEPHONE CONFERENCE WITH STAFF ANALYST AND ATTORNEY RE: SCHEDULE AND INDEX ISSUES AND REVIEW NIXON'S SCHEDULES RE: POSSIBLE SETTLEMENT.	1.40	266.00
03/20/99 MSF	REVIEW PARK RESIDENTS' RESPONSES TO MOTION FOR RECONSIDERATION AND LETTER TO MR. REEVES CONCERNING SAME.	0.40	76.00
03/22/99 MSF	LETTER TO ATTORNEY NADER.	0.30	57.00
03/23/99 MSF	REVIEW PUBLIC COUNSEL'S RESPONSE TO NFMU'S MOTION FOR RECONSIDERATION AND LETTER TO ATTORNEY NADER OF MHC CONCERNING SAME; TELEPHONE CONFERENCE WITH ATTORNEY NADER WHO TELEPHONED.	0.80	152.00
03/25/99 MSF	REVIEW RESPONSE TO NFMU'S MOTION FOR RECONSIDERATION AND LETTER TO MR. REEVES CONCERNING SAME.	0.50	95.00
03/26/99 JRJ	TELEPHONE CONFERENCE WITH JOANN BOLEY RE: 401K PLAN.	0.30	57.00
03/29/99 MSF	BEGIN RESEARCH AND DRAFT OF RESPONSE TO ORDER TO SHOW CAUSE.	3.20	608.00
03/30/99 MSF	FINALIZE RESPONSE TO ORDER TO SHOW CAUSE IN BUCCANEER EXTENSION.	2.10	399.00
03/30/99 JRJ	REVIEW CORRESPONDENCE RE: PUTNAM INVESTMENTS, CORPORATE RESOLUTION REQUIREMENTS; TELEPHONE CONFERENCE WITH PUTNAM INVESTMENTS RE: SAME; TELEPHONE CONFERENCE WITH CLIENT RE: SAME.	0.40	76.00
03/31/99 MSF	REVIEW MEMORANDUM FROM MR. REEVES; DRAFT WASTEWATER AGREEMENT FOR HESS STATION AND LETTER TO MR. REEVES CONCERNING SAME.	1.00	190.00

MARTIN S FRIEDMAN	16.30	3,097.00
JOHN R JENKINS	0.70	133.00
F MARSHALL DETERDING	6.80	1,292.00

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 20227
APRIL 19, 1999
FILE # 16319-0029

PAGE 3

LONG DISTANCE CALLS
FEDERAL EXPRESS
TRAVEL EXPENSE
TELECOPIER
PHOTOCOPIES
LEXIS SERVICE

135.63
11.55
358.00
66.50
119.25
5.00

4,522.00

TOTAL COSTS ADVANCED

695.93

TOTAL STATEMENT

\$5,217.93

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 20084
MARCH 17, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
02/01/99 MSF	REVIEW ORDER ALLOWING PUBLIC COUNSEL TO INTERVENE AND LETTER TO MR. REEVES CONCERNING SAME.	0.30	57.00
02/04/99 FMD	REVIEW NIXON DRAFT SCHEDULES RE: BELOW THE LINE EXPENSE; COMPARE TO FILE AND TELEPHONE CONFERENCE WITH NIXON RE: SAME.	1.90	361.00
02/08/99 FMD	CONTINUE REVIEW OF NIXON'S SCHEDULES RE: BELOW THE LINE ITEMS; REVIEW SCHEDULES AND ANNUAL REPORT PAGES IN FINAL FORM AND ATTACHMENTS; REVIEW FILE; DRAFT LETTER TO PSC RE: ANNUAL REPORT REVISIONS; TELEPHONE CONFERENCE WITH NIXON RE: SAME; FINALIZE AND SEND ALL.	2.80	532.00
02/08/99 FMD	NIXON RE: SAME; FINALIZE AND SEND ALL.	0.00	0.00
02/09/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY JABER REGARDING STAFF RECOMMENDATION; REVIEW STAFF RECOMMENDATION AND LETTER TO MR. REEVES REGARDING SAME; TELEPHONE CONFERENCE WITH PSC ATTORNEY JABER; INTRA-OFFICE CONFERENCE.	1.20	228.00
02/15/99 MSF	BEGIN RESEARCH IN PREPARATION FOR AGENDA CONFERENCE ON BUCCANEER TERRITORY EXPANSION; LETTER TO MR. REEVES.	3.10	589.00
02/15/99 FMD	REVIEW REVISED ANNUAL REPORT PAGES FROM NIXON; TELEPHONE CONFERENCE WITH NIXON; REVIEW FILE AND DRAFT LETTER TO PSC AND SUBMIT SAME.	1.60	304.00
02/16/99 MSF	FINAL PREPARATION FOR AGENDA CONFERENCE AND PRESENT ARGUMENT AT AGENDA CONFERENCE ON BUCCANEER APPLICATION; LETTER TO MR. REEVES CONCERNING SAME.	5.90	1,121.00
02/17/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES AND MR. SCHENKMAN; TELEPHONE CONFERENCE WITH ATTORNEY NADER AT MHC.	0.80	152.00
02/18/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEYS FELL,	1.00	190.00

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NORTH FORT MYERS UTILITY, INC

INVOICE # 20084
MARCH 17, 1999
FILE # 16319-0029

PAGE 2

	AND NADER OF MHC WHO TELEPHONED; TELEPHONE CONFERENCE WITH DR. SCHENKMAN; TELEPHONE CONFERENCE WITH MR. REEVES.		
02/19/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEYS FELL AND NADER REGARDING BUCCANEER SETTLEMENT.	0.50	95.00
02/22/99 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER; TELEPHONE CONFERENCE WITH ATTORNEYS FELL AND NADER CONCERNING SAME.	0.60	114.00
	MARTIN S FRIEDMAN	13.40	2,546.00
	F MARSHALL DETERDING	6.30	1,197.00
		19.70	3,743.00
	LONG DISTANCE CALLS	84.14	
	TRAVEL EXPENSE	208.00	
	TELECOPIER	42.50	
	PHOTOCOPIES	86.25	
	LEXIS SERVICE	5.00	
	TOTAL COSTS ADVANCED		425.89
	TOTAL STATEMENT		\$4,168.89

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19954
FEBRUARY 17, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
01/05/99 MSF	TELEPHONE CONFERENCE WITH ATTORNEY FERGUSON WHO TELEPHONED REGARDING MOTION FOR TEMPORARY RELIEF; REVIEW LETTERS FROM CUSTOMERS; LETTER TO MR. REEVES REGARDING SAME.	0.60	114.00
01/07/99 FMD	TELEPHONE CONFERENCE WITH GILCHRIST RE: ADDITIONAL INFORMATION ON GROSS-UP QUESTIONS; TELEPHONE CONFERENCE WITH NIXON RE: QUESTIONS RAISED.	0.80	152.00
01/11/99 JRJ	TELEPHONE CONFERENCE WITH TONY REEVES RE: TRUSTEE CERTIFICATION ISSUE.	0.20	38.00
01/11/99 FMD	REVIEW FILES IN PREPARATION FOR CONFERENCE CALL; MEETING WITH NIXON; CONFERENCE CALL WITH REEVES; TELEPHONE CONFERENCE WITH STAFF RE: ISSUES.	1.50	285.00
01/14/99 MSF	TELEPHONE CONFERENCE WITH MR. NIXON WHO TELEPHONED TO DISCUSS RESPONSE TO STAFF'S QUESTIONS ON GROSS-UP SETTLEMENT.	0.30	57.00
01/16/99 MSF	REVIEW PSC LETTERS TO BUCCANEER CUSTOMERS AND OFFICE OF PUBLIC COUNSEL'S NOTICE OF INTERVENTION AND LETTER TO MR. REEVES CONCERNING SAME.	0.40	76.00
01/18/99 MSF	RESEARCH AND DRAFT LETTER TO ARTHUR ANDERSON REGARDING STOCK OWNERSHIP; RESEARCH AND DRAFT RESPONSE TO AUDITOR'S REQUEST; REVIEW MR. NIXON'S LETTER AND SCHEDULES REGARDING SETTLEMENT PROPOSAL IN GROSS-UP DOCKET; DRAFT LETTER TO MS. GILCHRIST AT PSC CONCERNING SAME.	2.90	551.00
01/18/99 MSF	GILCHRIST AT PSC CONCERNING SAME.	0.00	0.00
01/19/99 JRJ	RESEARCH BOND DOCUMENTS RE: DEBT SERVICE COVERAGE TESTS AND COVENANTS FOR AUDITOR INQUIRED; DRAFT LETTER TO CLIENT RE: SAME.	0.90	171.00
01/21/99 JRJ	TELEPHONE CONFERENCE WITH CLIENT RE: ✓	0.30	57.00

1/2 Gross up

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INVOICE # 19954
FEBRUARY 17, 1999
FILE # 16319-0029

PAGE 2

	CORPORATE ACTIONS FOR AUDITORS AND FOLLOW-UP RE: SAME.		
01/22/99 MSF	TELEPHONE CONFERENCE WITH PSC ATTORNEY FERGUSON WHO TELEPHONED TO DISCUSS ISSUES IN UPCOMING STAFF RECOMMENDATION.	0.30	57.00
01/26/99 FMD	TELEPHONE CONFERENCE WITH STAFF ATTORNEY; TELEPHONE CONFERENCE WITH NIXON AND REEVES; TELEPHONE CONFERENCE WITH RILEY AT OPC; RESEARCH RE: ALL AND GROSS-UP ORDERS; REVIEW LIST AND MARK APPROPRIATE GROSS-UP DISPOSITION	5.60	1,064.00
01/26/99 FMD	CASES; TELEPHONE CONFERENCE WITH NIXON; SEND LIST TO NIXON WITH COVER LETTER RE: ADDITIONAL RESEARCH.	0.00	0.00

MARTIN S FRIEDMAN	4.50	855.00
JOHN R JENKINS	1.40	266.00
F MARSHALL DETERDING	7.90	1,501.00

13.80
2,622.00

LONG DISTANCE CALLS	70.55
FEDERAL EXPRESS	11.25
TRAVEL EXPENSE	1,396.00
TELECOPIER	47.50
OPERATOR CONFERENCE CALL	69.81
PHOTOCOPIES	177.80
PHOTOCOPIES	38.00
LEXIS SERVICE	15.95

TOTAL COSTS ADVANCED 1,826.86

TOTAL STATEMENT \$4,448.86

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19814
JANUARY 22, 1999
FILE # 16319-0029

PAGE 1

MATTER	MISCELLANEOUS LEGAL ADVICE		
12/01/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED; DRAFT LETTER TO MR. REEVES; FINALIZE APPLICATION FOR AMENDMENT OF CERTIFICATE.	1.30	240.50
12/02/98 MSF	LETTER TO MR. REEVES AND DRAFT AFFIDAVIT OF NOTICE.	0.40	74.00
12/06/98 MSF	RESEARCH AND DRAFT MOTION TO IMPLEMENT RATES AND CHARGES SUBJECT TO REFUND.	2.10	388.50
12/07/98 MSF	SEVERAL TELEPHONE CONFERENCES WITH MR. REDEMANN WHO TELEPHONED REGARDING LEGAL DESCRIPTION; SEVERAL TELEPHONE CONFERENCES WITH PUBLIC COUNSEL ATTORNEY REILLY; TELEPHONE CONFERENCE WITH PSC ATTORNEY FERGUSEN WHO TELEPHONED.	1.00	185.00
12/07/98 FMD	TELEPHONE CONFERENCE WITH CLERK; OBTAIN AND REVIEW STAFF RECOMMENDATION RE: GROSS-UP; TELEPHONE CONFERENCE WITH NIXON RE: SAME AND SEND OUT SAME; REVIEW FILE.	2.10	388.50
12/08/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING BUCCANEER; TELEPHONE CONFERENCE WITH ATTORNEY FELL AND MS. NADER WHO TELEPHONED REGARDING SERVICE AREA ISSUE.	0.90	166.50
12/09/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED; RESEARCH REGARDING PSC ACTIONS WHERE UTILITY SERVES OUTSIDE ITS SERVICE AREA; SEVERAL TELEPHONE CONFERENCES WITH MR. REEVES; LETTER TO ATTORNEY FELL; TELEPHONE CONFERENCE WITH MR. REDEMANN AT PSC WHO TELEPHONED;	3.90	721.50
12/09/98 MSF	RESEARCH AND DRAFT LETTER TO MR. REDEMANN; REVIEW AND RESEARCH REGARDING STAFF RECOMMENDATION IN DISPOSTIION OF GROSS-UP FUNDS.	0.00	0.00

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NORTH FORT MYERS UTILITY, INC

INVOICE # 19814
JANUARY 22, 1999
FILE # 16319-0029

PAGE 2

		PAGE	2
12/10/98 MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL AND MS. NADER WHO TELEPHONED; TELEPHONE CONFERENCE WITH ATTORNEY PETERSON (MHC LOCAL LAWYER) WHO TELEPHONED; INTRA-OFFICE CONFERENCE; REVIEW LETTER TO 60 MINUTES AND HOMEOWNERS NEWSLETTER AND LETTER TO MR. REEVES CONCERNING SAME.	1.40	259.00
12/10/98 MSF	LETTER TO MR. REEVES CONCERNING SAME.	0.00	0.00
12/11/98 MSF	TELEPHONE CONFERENCE WITH MR. REDEMANN OF PSC STAFF WHO TELEPHONED; LETTER TO MR. REEVES; REVIEW DOCUMENTS FROM MR. REEVES AND DRAFT NOTICES OF FILING; REVIEW MAP OF SERVICE AREA.	1.10	203.50
12/14/98 MSF	CONFERENCE WITH ATTORNEY FERGUSON, MR. REDEMANN AND MS. MESSER OF PSC STAFF REGARDING EMERGENCY MOTION; INTRA-OFFICE CONFERENCE CONCERNING SAME; LETTER TO MR. REEVES.	0.90	166.50
12/15/98 MSF	TELEPHONE CONFERENCE WITH MR. REDEMANN AT PSC WHO TELEPHONED; RESEARCH REGARDING PASS-THROUGH CHARGES AND LETTER TO MR. REDEMANN CONCERNING SAME.	1.00	185.00
12/15/98 FMD	REVIEW FILE; PREPARE FOR AGENDA ON GROSS-UP; MEETINGS WITH NIXON RE: PRESENTATION AT AGENDA; GO TO PSC; MAKE PRESENTATION AND RETURN.	3.10	573.50
12/16/98 MSF	TELEPHONE CONFERENCE WITH MS. NADER WHO TELEPHONED.	0.30	55.50
12/18/98 MSF	REVIEW TWO OBJECTIONS TO AMENDMENT APPLICATION; TELEPHONE CONFERENCE WITH OPC ATTORNEY REILLY WHO TELEPHONED; LETTER TO MR. REEVES REGARDING SAME; TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	1.20	222.00
12/23/98 MSF	REVIEW PROTEST FROM RESIDENT OF BUCCANEER ESTATES; REVIEW OFFICE OF PUBLIC COUNSEL'S RESPONSE TO MOTION TO IMPLEMENT RATES AND CHARGES AND LETTER TO MR. REEVES CONCERNING SAME.	0.70	129.50
12/26/98 MSF	REVIEW INFORMATION FROM MR. REEVES AND	0.50	92.50

Continued

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INVOICE # 19814
JANUARY 22, 1999
FILE # 16319-0029

PAGE 3

LETTER TO MR. REDEMANN AT PSC REGARDING
SAME.

12/29/98 MSF	TELEPHONE CONFERENCE WITH ATTORNEYS JABER AND FERGUSON WHO TELEPHONED.	0.40	74.00
12/29/98 FMD	REVIEW NOTES FROM AGENDA; DRAFT LETTER TO REEVES RE: OUTCOME OF AGENDA AND POSSIBLE SETTLEMENT.	0.50	92.50

MARTIN S FRIEDMAN	17.10	3,163.50
F MARSHALL DETERDING	5.70	1,054.50

22.80	4,218.00
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LONG DISTANCE CALLS	111.33
FEDERAL EXPRESS	12.25
LEGAL ADVERTISEMENTS	201.79
TELECOPIER	20.00
PHOTOCOPIES	327.50
EXTRA CLERICAL SUPPORT	33.30
ENTERTAINMENT/MEAL	25.00
LEXIS SERVICE	20.00

TOTAL COSTS ADVANCED 751.17

TOTAL STATEMENT \$4,969.17

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19528
NOVEMBER 17, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

10/01/98 FMD	PUT TOGETHER FIRST DRAFT OF SETTLEMENT PROPOSAL; SEND WITH COVER LETTER TO REEVES AND NIXON; WORK ON SCHEDULES.	4.30	795.50
10/02/98 FMD	REVIEW DRAFT LETTER OF SETTLEMENT; MAKE REVISIONS; TELEPHONE CONFERENCE WITH NIXON; REVISE SCHEDULE AND LETTER; FINALIZE AND SEND ALL TO PSC.	1.80	333.00
10/06/98 FMD	REVIEW CASR OF GROSS-UP AND SEND WITH COVER LETTER TO CLIENT; TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: SAME.	1.00	185.00
10/13/98 MSF	REVIEW SWIFT'S TRAILER PARK WASTEWATER AGREEMENT AND LETTER TO PSC CLERK CONCERNING SAME.	0.40	74.00
10/14/98 FMD	TELEPHONE CONFERENCE WITH NIXON RE: STATUS OF GROSS-UP CASE.	0.30	55.50
10/15/98 MSF	TELEPHONE CONFERENCE WITH MS. CHASE AT PSC WHO TELEPHONED TO DISCUSS BUCCANEER ESTATES.	0.40	74.00
10/19/98 MSF	TELEPHONE CONFERENCE WITH MS. CHASE AT PSC WHO TELEPHONED REGARDING BUCCANEER WASTEWATER AGREEMENT.	0.30	55.50
10/21/98 MSF	DRAFT COLLECTION SERVICES AGREEMENT WITH BUCCANEER WATER SERVICE.	3.00	555.00
10/23/98 FMD	REVIEW OPC PROTEST OF SETTLEMENT; SEND WITH COVER LETTER TO REEVES; REVIEW FILE AND INTRA-OFFICE CONFERENCE RE: SAME.	1.60	296.00
10/27/98 FMD	TELEPHONE CONFERENCE WITH NIXON; INTRA-OFFICE CONFERENCE RE: OPC POSITION ON SETTLEMENT AND NEXT STEP.	1.20	222.00

MARTIN S FRIEDMAN	4.10	758.50
F MARSHALL DETERDING	10.20	1,887.00

33

14.30

2,645.50

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INVOICE # 19528
NOVEMBER 17, 1998
FILE # 16319-0029

PAGE 2

LONG DISTANCE CALLS	17.98
FEDERAL EXPRESS	11.25
TRAVEL EXPENSE	336.00
TELECOPIER	20.00
OPERATOR CONFERENCE CALL	132.68
COPIES FROM PSC	2.40

TOTAL COSTS ADVANCED 520.31

TOTAL STATEMENT \$3,165.81

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FEI # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902INVOICE # 19398
OCTOBER 19, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

09/04/98 MSF	REVIEW BUCCANEER WASTEWATER AGREEMENT AND LETTER TO MS. BAYO AT PSC CONCERNING SAME; TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED.	0.40	74.00
09/04/98 FMD	TELEPHONE CONFERENCE WITH NIXON RE: STATUS OF NFMU GROSS-UP AND SETTLEMENT PROPOSAL; TELEPHONE CONFERENCE WITH STAFF RE: SAME.	0.80	148.00
09/11/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER CONNECTION.	0.30	55.50
09/18/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING BUCCANEER.	0.30	55.50
09/21/98 FMD	WORK ON REVIEW OF DOCUMENTS IN PREPARATION FOR CONFERENCE CALL; TELEPHONE CONFERENCE WITH STAFF ATTORNEY, NIXON AND REEVES RE: ANNUALIZATION AND ORGANIZATION OF PROPOSED OFFER OF SETTLEMENT.	1.60	296.00
09/22/98 FMD	FINISH REVIEW OF VARIOUS DOCUMENTS FOR CONFERENCE CALL; PARTICIPATE IN CONFERENCE CALL; ORGANIZE NOTES RE: SETTLEMENT PROPOSAL; BEGIN WORK ON DRAFTING OF SETTLEMENT.	2.10	388.50
09/23/98 MSF	RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR SWIFTS TRAILER PARK AND LETTER TO MR. REEVES REGARDING SAME.	1.50	277.50
09/28/98 FMD	REVIEW FILES AND ORGANIZE INFORMATION ON COSTS FOR GROSS-UP; DRAFT SCHEDULE OF LEGAL COSTS AND SEND TO NIXON.	0.90	166.50
	MARTIN S FRIEDMAN	2.50	462.50
	F MARSHALL DETERDING	5.40	999.00
		7.90	1,461.50

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 19398
OCTOBER 19, 1998
FILE # 16319-0029

PAGE 2

LONG DISTANCE CALLS	105.22
FEDERAL EXPRESS	11.25
TELECOPIER	37.50
PHOTOCOPIES	46.50

TOTAL COSTS ADVANCED 200.47

TOTAL STATEMENT \$1,661.97

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19267
SEPTEMBER 18, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

MATTER	MISCELLANEOUS LEGAL ADVICE		
08/04/98 FMD	TELEPHONE CONFERENCE WITH MCCASKILL OF PSC STAFF RE: STAFF POSITION AND CONSIDERATIONS IN DELAY OF CASE.	0.40	74.00
08/05/98 FMD	REVIEW NOTES AND FILE; DRAFT LETTER TO REEVES RE: STAFF POSITION AND DELAY.	1.10	203.50
08/10/98 FMD	REVIEW PREVIOUS INDEXES FILED WITH THE PSC AND NIXON GROSS-UP SCHEDULES AND ESTIMATES RE: RATE REDUCTION OF REFUND FOR BELOW THE LINE EXPENSES; TELEPHONE CONFERENCE WITH NIXON RE: SAME.	0.90	166.50
08/11/98 FMD	REVIEW GROSS-UP; REVIEW NEW SCHEDULE FROM NIXON; COMPARE TO ESTIMATE AND REVIEW FILE; TELEPHONE CONFERENCE WITH NIXON; LETTER TO REEVES RE: SAME.	1.30	240.50
08/12/98 FMD	TELEPHONE CONFERENCE WITH NIXON RE: SCHEDULE; TELEPHONE CONFERENCE WITH STAFF MEMBER MCCASKILL RE: SCHEDULES AND MEETING INPUT.	0.70	129.50
08/19/98 MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL AND DAVIS WHO TELEPHONED REGARDING WASTEWATER AGREEMENT; TELEPHONE CONFERENCE WITH MR. REEVES CONCERNING SAME.	0.50	92.50
08/24/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING MHC AGREEMENT; REVIEW RDRAFT OF DOCUMENTS AND LETTER FROM ATTORNEY FELL; TELEPHONE CONFERENCE WITH ATTORNEY PETERSON; REVIEW BANK OF NEW YORK'S LETTER REGARDING DOCUMENTS;	3.20	592.00
08/24/98 MSF	RESEARCH AND DRAFT RESPONSE THERETO.	0.00	0.00
08/24/98 TRJ	RESEARCH ISSUES IN RESPONSE TO BOND TRUSTEE LETTER INCLUDING TITLE INSURANCE, ENVIRONMENTAL AUDIT, ETC., ISSUES.	0.90	166.50
08/25/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES	0.00	0.00

SF 1017.50
RJ 467.00
MD 1165.50

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NORTH FORT MYERS UTILITY, INC

INVOICE # 19267
SEPTEMBER 18, 1998
FILE # 16319-0029

PAGE 2

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	REGARDING BUCCANEER WASTEWATER AGREEMENT.		
08/25/98	JRJ TELEPHONE CONFERENCE WITH TONY REEVES RE: RESPONSE TO TRUSTEE LETTER AND RESEARCH RE: SAME; DRAFT LETTER TO JANALEE SCOTT RE: SAME.	1.30	240.50
08/27/98	MSF TELEPHONE CONFERENCE WITH ATTORNEY PETERSON WHO TELEPHONED REGARDING MHC WINDMILL VILLAGE WASTEWATER AGREEMENT; TELEPHONE CONFERENCE WITH MS. NADER OF MHC WHO TELEPHONED REGARDING MHC WINDMILL AGREEMENT.	0.50	92.50
08/28/98	FMD TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: PROPOSED SETTLEMENT AGREEMENT ON NFMU; DRAFT LETTER TO CLIENT RE: SAME AND REVIEW FILE RE: SAME; ADDITIONAL TELEPHONE CONFERENCE WITH STAFF RE: SAME.	<u>1.90</u>	351.50
08/31/98	MSF REVIEW MHP WASTEWATER AGREEMENT AND LETTER TO MS. BAYO AT PSC CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING CHANGE TO WINDMILL VILLAGE WASTEWATER AGREEMENT; TELEPHONE CONFERENCE WITH ATTORNEY	1.00	185.00
08/31/98	MSF FELL CONCERNING SAME; REVIEW CHANGE.	0.00	0.00
	MARTIN S FRIEDMAN	5.50	1,017.50
	JOHN R JENKINS	2.20	407.00
	F MARSHALL DETERDING	6.30	1,165.50
		14.00	2,590.00
	LONG DISTANCE CALLS	64.28	
	TRAVEL EXPENSE	253.00	
	TELECOPIER	8.30	
	PHOTOCOPIES	73.75	

TOTAL COSTS ADVANCED

28

399.33

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC

INVOICE # 19267
SEPTEMBER 18, 1998
FILE # 16319-0029

PAGE 3

TOTAL STATEMENT

\$2,989.50

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19138
AUGUST 10, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

07/01/98	MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING BUCCANEER ESTATES.	0.20	37.00
07/06/98	MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED REGARDING LETTER FROM DEP; REVIEW REDRAFT OF PROPOSED LETTER AND TELEPHONE CONFERENCE WITH MR. REEVES CONCERNING SAME.	0.60	111.00
07/06/98	JRJ	SEVERAL TELEPHONE CONFERENCES WITH TONY REEVES AND PREPARE CURRENT CORPORATE ANNUAL MINUTES AND ACTIONS FOR NORTH FORT MYERS AND OLD BRIDGE PARK AND RESOLUTION RE: NATIONSBANK REFINANCING OF JOHN HANCOCK DEBT; DRAFT LETTER TO CLIENT RE: SAME.	1.50	277.00
07/06/98	JRJ		0.00	0.
07/07/98	MSF	RESEARCH AND DRAFT LETTER TO ATTORNEY FELL REGARDING MANDATORY CONNECTION.	0.30	55.50
07/08/98	MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING MHC ISSUES.	0.30	55.50
07/13/98	MSF	TELEPHONE CONFERENCE WITH ATTORNEY FELL OF MHC REGARDING INTERCONNECTION; TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	0.40	74.00
07/17/98	MSF	TELEPHONE CONFERENCE WITH ATTORNEY PETERSON WHO TELEPHONED REGARDING BUCCANEER WASTEWATER AGREEMENT.	0.30	55.50
07/17/98	FMD	REVIEW LETTER FROM GILCHRIST RE: STAFF REVISED CALCULATION; REVIEW FILE RE: COMPARISON TO PREVIOUS STAFF POSITION; DRAFT LETTER TO REEVES RE: SAME; TELEPHONE CONFERENCE WITH NIXON RE: SAME AND RE: PREVIOUS LETTER; REVIEW FAX FROM NIXON RE: SAME AND COMPARE TO MOST RECENT LETTER.	<u>2.40</u>	444.00
07/17/98	FMD		0.00	0.
07/17/98	MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED RE: VARIOUS DEVELOPER	1.50	55.50

MSF 74.00
RT 277.50

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NORTH FORT MYERS UTILITY, INC

INVOICE # 19138
AUGUST 10, 1998
FILE # 16319-0029

PAGE 2

	MATTERS; TELEPHONE CONFERENCE WITH ATTORNEY DAMONTE; REDRAFT JONES MOBILE HOME PARK WASTEWATER AGREEMENT AND LETTER TO ATTORNEY DAMONTE RE: SAME.		
07/30/98 FMD	REVIEW FILES RE: STAFF POSITION CHANGE AND EARLIER LETTER; TELEPHONE CONFERENCE WITH REEVES RE: ALL; TELEPHONE CONFERENCE WITH NIXON RE: ALL AND RE: UTILITY POSITION; DRAFT LETTER TO GILCHRIST RE: ALL.	<u>1.90</u>	351.9
07/31/98 FMD	TELEPHONE CONFERENCE WITH GILCHRIST RE: STAFF REVISION TO POSITION AND CONCERNS RE: SAME AND DESIRE FOR ADDITIONAL INPUT.	<u>0.70</u>	129.5
	MARTIN S FRIEDMAN	4.00	740.00
	JOHN R JENKINS	1.50	277.50
	F MARSHALL DETERDING	5.00	925.00
		10.50	1,942.5
	LONG DISTANCE CALLS	21.16	
	FEDERAL EXPRESS	11.25	
	TELECOPIER	30.00	
	OPERATOR CONFERENCE CALL	50.90	
	PHOTOCOPIES	34.75	
	TOTAL COSTS ADVANCED		148.01
	TOTAL STATEMENT		\$2,090.51

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F E I . # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 19014
JULY 15, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

06/01/98	MSF	REVIEW WASTEWATER AGREEMENT FOR BUCCANEER AND EASEMENT AND LETTER TO MR. REEVES CONCERNING SAME.	0.80	148. ⁰⁰
06/01/98	FMD	TELEPHONE CONFERENCE WITH STAFF ANALYST; REVIEW FILE; TELEPHONE CONFERENCE WITH REEVES RE: STAFF POSITION ON GROSS-UP AND ADDITIONAL INFORMATION REQUESTED.	<u>0.80</u>	148. ⁰⁰
06/02/98	MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER ESTATES WASTEWATER AGREEMENT; LETTER TO ATTORNEY FELL REGARDING SAME; REVIEW ADDITIONAL PROPOSED EXHIBITS; TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED.	1.70	314. ⁵⁰
06/03/98	FMD	TELEPHONE CONFERENCE WITH NIXON RE: QUESTIONS RAISED BY STAFF AND RESPONSES TO SAME.	<u>0.50</u>	92. ⁵⁰
06/04/98	FMD	TELEPHONE CONFERENCE WITH NIXON RE: STATUS OF GROSS-UP FOR MID-1996 AND RESPONSE TO STAFF'S INQUIRIES RE: SAME.	<u>0.50</u>	92. ⁵⁰
06/05/98	MSF	REVIEW SUBPOENAS AND TELEPHONE CONFERENCE WITH MR. REEVES CONCERNING SAME.	0.40	74. ⁰⁰
06/05/98	FMD	REVIEW NIXON'S SCHEDULE RE: GROSS-UP RESPONSE; LENGTHY TELEPHONE CONFERENCE WITH NIXON RE: SAME; ORGANIZE CONFERENCE CALL RE: SAME.	<u>1.00</u>	185. ⁰⁰
06/08/98	MSF	TELEPHONE CONFERENCE WITH ATTORNEY EASTMAN REGARDING BUCCANEER ESTATES DEVELOPER AGREEMENT; RESEARCH AND REDRAFT PORTIONS OF BUCCANEER ESTATES DOCUMENT AND LETTER TO ATTORNEY FELL CONCERNING SAME.	1.60	296. ⁰⁰
06/08/98	FMD	REVIEW NIXON DOCUMENTS; PREPARE FOR CONFERENCE CALL; PARTICIPATE IN CONFERENCE CALL RE: RESPONSES TO STAFF	<u>1.20</u>	222. ⁰⁰

NSF 2400.50
FMD 100.00

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NORTH FORT MYERS UTILITY, INC

INVOICE # 19014
JULY 15, 1998
FILE # 16319-0029

PAGE 2

		PAGE	2
06/09/98	MSF	POSITION ON GROSS-UP. TELEPHONE CONFERENCE WITH ATTORNEY EASTMAN AND ATTORNEY FELL WHO TELEPHONED REGARDING BUCCANEER WASTEWATER AGREEMENT.	0.60 111. ⁰⁰
06/09/98	FMD	DRAFT LETTER TO PSC RE: GROSS-UP AND SEND TO REEVES AND NIXON IN DRAFT FORM.	<u>1.10</u> 203. ⁵⁰
06/11/98	FMD	FINISH DRAFT LETTER TO PSC STAFF SUPERVISOR RE: INFORMATION REQUESTED BY STAFF AND DELIVER SAME WITH ATTACHMENTS FROM NIXON; REVIEW FILES RE: ALL.	<u>1.50</u> 277. ⁵⁰
06/12/98	MSF	REVIEW REDRAFT OF BUCCANEER ESTATES WASTEWATER AGREEMENT AND LETTER TO MR. REEVES CONCERNING SAME; TELEPHONE CONFERENCE WITH MR. REEVES.	1.00 185. ⁰⁰
06/15/98	MSF	LETTER TO ATTORNEY FELL REGARDING BUCCANEER ESTATES WASTEWATER AGREEMENT.	0.30 55. ⁵⁰
06/16/98	MSF	REVIEW LATEST REVISIONS TO BUCCANEER ESTATES WASTEWATER AGREEMENT; LETTER TO MR. REEVES REGARDING SAME.	0.40 74. ⁰⁰
06/18/98	MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING BUCCANEER ESTATES WASTEWATER AGREEMENT; TELEPHONE CONFERENCE WITH ATTORNEY FELL AND TELEPHONE CONFERENCE WITH MR. REEVES.	0.70 129. ⁵⁰
06/19/98	MSF	REVIEW REVISIONS TO BUCCANEER ESTATES WASTEWATER AGREEMENT AND LETTER TO MR. REEVES REGARDING SAME; TELEPHONE CONFERENCE WITH ATTORNEY FELL WHO TELEPHONED; TELEPHONE CONFERENCE WITH MS. NADER, ATTORNEY EASTMAN AND ATTORNEY FELL WHO TELEPHONED.	1.20 222. ⁰⁰
06/19/98	MSF	REVIEW INFORMATION RECEIVED FROM REEVES RE: MID-1996 GROSS-UP REFUNDS; DRAFT LETTER TO STAFF ANALYST RE: SAME AND SEND.	0.00 0.
06/24/98	FMD	REVIEW INFORMATION RECEIVED FROM REEVES RE: MID-1996 GROSS-UP REFUNDS; DRAFT LETTER TO STAFF ANALYST RE: SAME AND SEND.	<u>1.30</u> 240. ⁵⁰
06/25/98	MSF	REVIEW INFORMATION FROM DEP REGARDING BUCCANEER; RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR SHELL OIL STATION AND CONVENIENCE STORE	2.50 452. ⁵⁰

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NORTH FORT MYERS UTILITY, INC

INVOICE # 19014
JULY 15, 1998
FILE # 16319-0029

PAGE 3

06/26/98 MSF TELEPHONE CONFERENCE WITH MHI ATTORNEY 1.10 203.60
FELL WHO TELEPHONED; TELEPHONE CONFER-
ENCE WITH ATTORNEY EASTMAN WHO TELE-
PHONED; TELEPHONE CONFERENCE WITH MR.
REEVES REGARDING BUCANEER; TELEPHONE
CONFERENCE WITH MR. REEVES REGARDING
06/26/98 MSF SHELL OIL DEVELOPER AGREEMENT AND DRAFT 0.00 0.
CHANGE.
06/27/98 MSF RESEARCH AND DRAFT RESPONSE TO AUDITOR'S 1.00 185.00
REQUEST AND REQUEST REGARDING ISSUED AND
OUTSTANDING STOCK.

MARTIN S FRIEDMAN 13.30 2,460.50
F MARSHALL DETERDING 7.90 1,461.50

21.20 3,922.60

LONG DISTANCE CALLS 47.57
FEDERAL EXPRESS 11.25
TELECOPIER 47.00
PHOTOCOPIES 184.75
SPECIAL PROJECT EXPENSE 500.00

TOTAL COSTS ADVANCED 790.50

TOTAL STATEMENT \$4,712.50

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 18886
JUNE 15, 1998
FILE # 16319-0029

PAGE 1

MATTER

MISCELLANEOUS LEGAL ADVICE

DATE	INITIALS	DESCRIPTION	CHARGE	BALANCE
05/06/98	FMD	REVIEW LETTER FROM PSC RE: GROSS-UP; REVIEW FILE RE: SAME AND COMPARE; SEND TO REEVES AND NIXON WITH COVER LETTER; TELEPHONE CONFERENCE WITH NIXON.	2.20	407.6
05/07/98	FMD	TELEPHONE CONFERENCE WITH NIXON RE: GROSS-UP ISSUES AND MEETING SET-UP; REVIEW LETTER FROM STAFF.	0.90	166.6
05/12/98	FMD	TELEPHONE CONFERENCE WITH NIXON AND STAFF RE: ORGANIZING MEETING ON NFMU'S GROSS-UP.	0.70	129.5
05/17/98	MSF	DRAFT EASEMENT AGREEMENT FOR GADSDEN MANAGEMENT, INC.; LETTER TO MR. REEVES CONCERNING SAME.	0.50	92.6
05/18/98	WES	CONTINUE WORK ON BUCCANEER AGREEMENT, CONVERSATION WITH MOBILE HOME COMMUNITIES AND TONY REEVES, ETC.	1.50	277.5
05/18/98	FMD	TELEPHONE CONFERENCE WITH NIXON RE: STAFF MEETING AND PREPARATION FOR SAME.	0.40	74.0
05/19/98	WES	FURTHER CONFERENCE CALL WITH DAVID FELL AND MARGUERITE NADER OF MHC; DRAFT LETTER FOR MR. FRENCH'S SIGNATURE RELATIVE TO MANDATORY INTERCONNECT; LETTER TO MR. GARNER; FOLLOW UP WITH MR. FELL.	2.50	462.6
05/19/98	FMD	ORGANIZE FILES AND REVIEW SAME; PREPARE FOR AND ATTEND STAFF MEETING ON GROSS-UP DISCUSSIONS WITH NIXON, AND RETURN.	3.40	629.0
05/21/98	FMD	TELEPHONE CONFERENCE WITH NIXON; REVIEW NOTES RE: OUTCOME OF MEETING WITH PSC.	0.30	55.6
05/26/98	WES	DISCUSSIONS WITH MHC RELATIVE TO CONTENTS OF BUCCANEER AGREEMENT.	1.00	185.0
05/27/98	WES	FOLLOW-UP WITH BUCCANEER; DISCUSSION WITH TONY REEVES RELATIVE TO CABANA CITY AND RELATED MATTERS.	1.50	277.5
05/28/98	WES	WORK WITH BUCCANEER RE: ITS INTERCONNECT	1.00	185.0

SES
SF
MD
1387.50
129.50
1461.50

45

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NORTH FORT MYERS UTILITY, INC

INVOICE # 18886
JUNE 15, 1998
FILE # 16319-0029

PAGE 2

05/29/98 MSF	AGREEMENT; FOLLOW-UP WITH TONY REEVES. REVIEW EXECUTED DEVELOPER AGREEMENT WITH 7-11 AND LETTER TO MS. BAYO AT PSC CONCERNING SAME.	0.20	37.00
	WILLIAM E SUNDSTROM	7.50	1,387.50
	MARTIN S FRIEDMAN	0.70	129.50
	F MARSHALL DETERDING	7.90	1,461.50
		16.10	2,978.50
	LONG DISTANCE CALLS	65.31	
	TRAVEL EXPENSE	550.00	
	TELECOPIER	36.50	
	PHOTOCOPIES	113.25	
	TOTAL COSTS ADVANCED		765.00
	TOTAL STATEMENT		\$3,743.50

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P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 18726
MAY 12, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

04/16/98 MSF	DRAFT EASEMENT AGREEMENT FOR MS. GRISI AND LETTER TO MR. REEVES REGARDING SAME.	1.00	185.00
04/16/98 FMD	TELEPHONE CONFERENCE WITH OPC RE: LETTER TO PSC ON GROSS-UP; REVIEW FILE AND SEND COPY OF CORRESPONDENCE TO STAFF.	<u>0.50</u>	92.50
04/20/98 MSF	REVIEW DEVELOPER AGREEMENT FOR ATHENIAN RESTAURANT AND LETTER TO MS. BAYO AT THE PSC REGARDING SAME.	0.30	55.50
	MARTIN S FRIEDMAN	1.30	240.50
	F MARSHALL DETERDING	0.50	92.50
		1.80	333.00
	LONG DISTANCE CALLS	61.78	
	TELECOPIER	33.00	
	PHOTOCOPIES	146.75	
	TOTAL COSTS ADVANCED		241.50
	TOTAL STATEMENT		\$574.50

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NSF 240.50
FMD 92.50

47

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NORTH FORT MYERS UTILITY, INC
 P O BOX 2547
 FORT MYERS, FL 33902

INVOICE # 18583
 APRIL 09, 1998
 FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

03/04/98	JRJ	WORK ON ISSUES RELATED TO ALLOCATION FOR SERIES 1998 BONDS; TELEPHONE CONFERENCE WITH DIVISION OF BOND FINANCE RE: SAME; BRIEF REVIEW OF CHAPTER 159 ALLOCATION PROCEDURES; REVIEW PRINTOUT OF ALLOCATIONS TO DATE; IDENTIFY AVAILABILITY OF GULF UTILITY ALLOCATION SURRENDER; DRAFT DETAILED MEMO TO CLIENT RE: SAME.	1.30	240.5
03/04/98	JRJ	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING SERVICE TO CARDINAL DRIVE RESIDENCES; DRAFT AGREEMENT REGARDING SAME AND LETTER TO MR. REEVES; REVIEW LETTER FROM ATTORNEY HART REGARDING LAKE ARROWHEAD AND MEMORANDUM OF LAW; RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR TWIN PINES VILLAGE.	0.00	0.
03/05/98	MSF	TELEPHONE CONFERENCE WITH ATTORNEY HART WHO TELEPHONED TO DISCUSS LAKE ARROWHEAD CASE.	5.30	380.5
03/05/98	MSF	RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR 7-ELEVEN STORE AND LETTER TO MR. REEVES REGARDING SAME.	0.00	0.
03/06/98	MSF	TELEPHONE CONFERENCE WITH NIXON RE: CROSS-UP ISSUES AND RESPONSE TO STAFF. RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR JONES MOBILE HOME PARK; LETTER TO MR. REEVES REGARDING SAME.	0.30	55.5
03/12/98	MSF	REVIEW NIXON DRAFT LETTER AND SCHEDULES; TELEPHONE CONFERENCE WITH NIXON RE: LETTER TO GILCHRIST AND FINALIZATION OF NIXON LETTER.	2.30	462.5
03/13/98	FMD	REVIEW NIXON'S SCHEDULE RE: GROSS-UP; BEGIN WORK ON COVER LETTER TO PSC;	0.80	148.5
03/16/98	MSF	REVIEW PREVIOUS CALCULATION OF COSTS, REVIEW BILLS; TELEPHONE CONFERENCE WITH	2.50	462.5
03/17/98	FMD		1.50	277.5
03/23/98	FMD		3.30	722.5

MSF
 3386.50
 TRS
 240.50
 1556.00

44

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NORTH FORT MYERS UTILITY, INC

INVOICE # 18583
APRIL 09, 1998
FILE # 16319-0029

PAGE 2

03/24/98 FMD	NIXON RE: SCHEDULES AND COSTS; DRAFT REVISED SCHEDULE RE: SAME. REVIEW BILLS AND PREVIOUS FILINGS AND STAFF LETTER; DRAFT LETTER TO THE STAFF; DRAFT SCHEDULE AND ORGANIZE BILLS.	2.20	407.01
03/25/98 MSF	RESEARCH AND DRAFT WASTEWATER AGREEMENT FOR SOUTHWIND MOBILE HOME COMMUNITY; LETTER TO MR. REEVES REGARDING SAME.	2.30	425.5
	MARTIN S FRIEDMAN	12.90	2,386.50
	JOHN R JENKINS	1.30	240.50
	F MARSHALL DETERDING	8.40	1,554.00
		22.60	4,181.0
	LONG DISTANCE CALLS	89.10	
	TOTAL COSTS ADVANCED		89.1
	TOTAL STATEMENT		\$4,270.1

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NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 18446
MARCH 20, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

02/02/98 MSF	REVIEW SOUTHERN VILLAS MHP WASTEWATER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME; REVIEW YEATTEY HENDERSON BROOKS ROAD TRUST WASTEWATER AGREEMENT AND LETTER TO PSC CLERK REGARDING SAME; REVIEW LETTER FROM MR. REEVES REGARDING	3.60	665.00
02/02/98 MSF	ATHENIAN RESTAURANT WASTEWATER AGREEMENT AND DRAFT SAME; LETTER TO MR. REEVES	0.00	0.00
02/06/98 FMD	REVIEW NIXON REVISED GROSS-UP SCHEDULES RECEIVED; TELEPHONE CONFERENCE WITH STAFF ANALYST RE: REVISED GROSS-UP REPORTS; ORGANIZE LEGAL COSTS AND DRAFT SCHEDULE RE: SAME FOR 1995-1996; DRAFT LETTER TO ANALYST RE: SAME.	2.60	490.00
02/16/98 JRJ	RESEARCH BOND DOCUMENTS RE: MOBILE HOME COMMUNITIES WATER AND SEWER ACQUISITION ESPECIALLY TERMINOLOGY RE: SYSTEM, ADDITIONAL BONDS, ETC.; BEGIN DRAFT OF MEMO TO CLIENT RE: SAME.	2.50	437.50
02/17/98 JRJ	FOLLOW UP ON BOND RESEARCH RE: MOBILE HOME COMMUNITIES ACQUISITION ISSUES; RESEARCH BEYOND ADDITIONAL BONDS TEST LANGUAGE INCLUDING DETAILED REVIEW OF LOAN AGREEMENT, TRUST INDENTURE, OFFICIAL STATEMENT PROVISIONS.	2.40	420.00
02/18/98 JRJ	FINALIZE MEMO RE: MHC ACQUISITION TO CLIENT.	0.20	157.50
02/19/98 MSF	REVIEW PROPOSED FINAL JUDGMENT IN LAUREL ESTATES AND TELEPHONE CONFERENCE WITH MR. HART REGARDING SAME.	0.60	105.00
02/24/98 MSF	TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED REGARDING LAUREL ESTATES.	0.30	52.50
02/25/98 MSF	TELEPHONE CONFERENCE WITH ATTORNEY HART REGARDING LAUREL ESTATES CASE.	0.50	87.50
02/26/98 MSF			

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INVOICE # 18446
 MARCH 20, 1998
 FILE # 16319-0029

PAGE 2

	AGREEMENT AND RESEARCH AND DRAFT LETTER TO PSC CLERK REGARDING SAME		
02/26/98 FMD	OBTAIN STAFF LETTER ON GROSS-UP DISPOSITION; REVIEW AND SEND WITH COVER LETTER TO REEVES; ORGANIZE CONFERENCE CALL; COMPARE STAFF POSITION TO PREVIOUS POSITION; FINALIZE LETTER TO REEVES AND SEND.	2.20	335.
02/27/98 FMD	REVIEW STAFF LETTER; CONFERENCE CALL WITH REEVES AND NIXON; INTRA-OFFICE CONFERENCE RE: SAME; ADDITIONAL TELEPHONE CONFERENCE WITH NIXON	1.60	280.
02/18/98 MSP	REVIEW RULING PORTION OF TRANSCRIPT IN LAKE ARROWHEAD CASE.	0.40	70.
	MARTIN S FRIEDMAN	5.90	1,032.60
	JOHN R JENKINS	5.80	1,018.00
	P MARSHALL DETERDING	6.60	1,188.00
		18.30	3,202.
	LONG DISTANCE CALLS	45.61	
	PHOTOCOPIES	132.30	
	LEXIS SERVICE	4.54	
	TOTAL COSTS ADVANCED		182.
	TOTAL STATEMENT		53,365.

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LAW OFFICES

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TALLAHASSEE, FLORIDA 32302-1567

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F.E.I. # 59-2783536

NORTH FORT MYERS UTILITY, INC
P O BOX 2547
FORT MYERS, FL 33902

INVOICE # 18318
FEBRUARY 20, 1998
FILE # 16319-0029

PAGE 1

MATTER MISCELLANEOUS LEGAL ADVICE

01/06/98 FMD	TELEPHONE CONFERENCE WITH STAFF ANALYST RE: STATUS OF REVISED GROSS-UP REPORTS; CONFERENCE WITH NIXON RE: SAME; DRAFT LETTER TO REEVES RE: SAME.	1.60	280.00
01/08/98 FMD	TELEPHONE CONFERENCE WITH REEVES; TELEPHONE CONFERENCE WITH NIXON RE: REVISED GROSS-UP REPORTS; LETTER TO PSC RE: SAME AND EXTENSION OF TIME FOR RESPONSE.	1.00	175.00
01/13/98 MSF	REDRAFT CALOOSA WASTEWATER AGREEMENT AND LETTER TO ATTORNEY VALERIOTE.	0.60	105.00
01/21/98 MSF	REVIEW CORRESPONDENCE FROM MR. REEVES AND DRAFT DEVELOPER AGREEMENT FOR CIRCLE K STORE; LETTER TO MR. REEVES REGARDING SAME.	2.80	490.00
01/22/98 MSF	REVIEW WASTEWATER AGREEMENT WITH CALOOSA MOBILE HOME PARK AND LETTER TO MS. SAYO AT PSC.	0.30	52.50
01/26/98 MSF	REVIEW HOMEFOLKS WASTEWATER AGREEMENT AND DRAFT LETTER TO MS. BAYO AT PSC REGARDING SAME.	0.30	52.50
01/26/98 FMD	TELEPHONE CONFERENCE WITH NIXON RE: GROSS-UP REPORTS; BEGIN WORK WITH NIXON RE: ACCUMULATION OF COSTS.	1.10	192.50
01/29/98 FMD	ORGANIZE AND FINALIZE SCHEDULE RE: COST FOR GROSS-UP CASE AND SEND SCHEDULES TO NIXON.	1.60	290.00
	MARTIN S FRIEDMAN	4.00	700.00
	F MARSHALL DETERDING	5.30	927.50

9.30

1,627.50

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INVOICE # 18318
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PHOTOCOPIES

2.25

TOTAL COSTS ADVANCED

48.33

TOTAL STATEMENT

\$1,675.83

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NORTH FORT MYERS UTILITY, INC
P. O BOX 2547
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JANUARY 28, 1998
FILE # 16319-0029

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MATTER	MISCELLANEOUS LEGAL ADVICE		
12/01/97 MSF	RESEARCH AND DRAFT DEVELOPER AGREEMENTS . FOR CALOOSA MOBILE HOME PARK AND FOR STAR PLAZA; LETTER TO MR. REEVES REGARDING SAME.	3.80	665.00
12/02/97 MSF	RESEARCH AND DRAFT DEVELOPER AGREEMENTS FOR SOUTHERN VILLAS MOBILE HOME PARK AND FOR HOME FOLKS MOBILE HOMES; LETTER TO MR. REEVES REGARDING SAME.	3.80	665.00
12/03/97 MSF	REVIEW PROPOSED WINDMILL VILLAGE EASEMENT AND TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME.	0.40	70.00
12/03/97 FMD	TELEPHONE CONFERENCE WITH STAFF RE: FILING OF TAX RETURNS AS REVISED; INTRA-OFFICE CONFERENCE RE: SAME; TELEPHONE CONFERENCE WITH MR. REEVES RE: SAME.	0.90	157.50
12/05/97 MSF	REVIEW OF AMENDED TAX RETURN AND TELEPHONE CONFERENCE WITH MS. LIPSON; TELEPHONE CONFERENCE WITH MR. REEVES.	0.60	105.00
12/12/97 FMD	REVIEW TAX RETURNS AND OTHER DOCUMENTS RECEIVED; DRAFT LETTER TO PSC RE: SAME; INTRA-OFFICE CONFERENCE RE: DOCUMENT SUBMITTAL; TELEPHONE CONFERENCE WITH NIXON RE: SAME; FINALIZE AND SEND ALL TO PSC.	2.60	455.00
12/15/97 DLS	TELEPHONE CALL TO DEPARTMENT OF COMMUNITY AFFAIRS RE: RECENT REVISIONS TO CHARLOTTE COUNTY COMPREHENSIVE PLAN RE: SEPTIC TANKS.	0.20	25.00
12/16/97 DLS	TELEPHONE CONFERENCE WITH JIM CRUZ AT DCA RE: RECENT REVISIONS TO CHARLOTTE COUNTY COMPREHENSIVE PLAN RE: SEPTIC TANKS.	0.40	50.00
12/18/97 MSF	TELEPHONE CONFERENCE WITH MS. GILCHRIST	0.60	105.00

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JANUARY 28, 1998
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GROSS-UP; TELEPHONE CONFERENCE WITH MR.
NIXON REGARDING SAME; LETTER TO MS.
GILCHRIST REGARDING SAME.

12/22/97 MSF	REVISE CALOOSA MOBILE HOME ESTATES WASTEWATER AGREEMENT AND LETTER TO MR. REEVES REGARDING SAME; TELEPHONE CONFERENCE WITH MR. REEVES WHO TELEPHONED.	1.00	175.00
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MARTIN S FRIEDMAN	10.20	1,785.00
F MARSHALL DETERDING	3.50	612.50
DAREN L SHIPPY	0.60	75.00

14.30	2,472.50
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LONG DISTANCE CALLS	70.12
FEDERAL EXPRESS	37.00
TELECOPIER	5.00
PHOTOCOPIES	621.50
LEXIS SERVICE	70.00

TOTAL COSTS ADVANCED	803.62
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TOTAL STATEMENT	\$3,276.12
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INVOICE # 18051
DECEMBER 11, 1997
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MATTER	MISCELLANEOUS LEGAL ADVICE		
11/03/97 TMH	RESEARCH RE: WHETHER CONSENT ORDERS ARE GOVERNMENTALLY MANDATED; OUTLINE CASES; ANALYZE CASES; PREPARE OUTLINE FOR MEMORANDUM.	7.00	875.00
11/04/97 TMH	PREPARE MEMO RE: WHETHER A CONSENT ORDER IS GOVERNMENTALLY MANDATED.	5.00	625.00
11/05/97 TMH	REVISE MEMORANDUM RE: CAPITAL IMPROVEMENTS; CONFERENCE RE: SAME; TELEPHONE CALL TO FMHA; REVIEW NEW CIRCUIT CASES; OUTLINE SECOND MEMO.	6.00	750.00
11/06/97 MSF	TELEPHONE CONFERENCE WITH GACTA DEVELOPMENT'S ATTORNEY WHO TELEPHONED TO DISCUSS DEVELOPER AGREEMENT.	0.40	70.00
11/10/97 MSF	SEVERAL TELEPHONE CONFERENCES WITH ATTORNEY PEARCE WHO TELEPHONED REGARDING CONSTRUCTION SCHEDULE; TELEPHONE CONFERENCE WITH MR. REEVES REGARDING SAME.	0.60	105.00
11/10/97 TMH	CONTINUE DRAFTING SECOND PART TO MEMO USING THE MLH CASE; CONFERENCES RE: SAME.	5.50	687.50
11/11/97 TMH	COMPLETE FIRST DRAFT OF SECOND MEMO RE: WHETHER A CONSENT ORDER TO INTERCONNECT IS GOVERNMENTALLY MANDATED.	3.50	437.50
11/12/97 TMH	INTRA-OFFICE CONFERENCE; BEGIN DRAFTING THIRD MEMO ON UTILIZING ORDINANCE 91-01 INTO CONSENT ORDER.	3.10	387.50
11/13/97 TMH	PREPARE THIRD MEMO RE: UTILIZING ORDINANCE 91-01 INTO CONSENT ORDER SO AS TO MAKE THE HOOKUPS BE CONSIDERED GOVERNMENTALLY MANDATED CAPITAL IMPROVEMENT	3.50	437.50
11/14/97 FMD	TELEPHONE CONFERENCE WITH AUSTIN OF PSC STAFF RE: LETTER ON STAFF POSITION ON	1.10	192.50

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DECEMBER 11, 1997
FILE # 16319-0029

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STAFF ANALYST; INTRA-OFFICE CONFERENCE;
REVIEW NOTICE OF APPEARANCE FROM OPC AND
SEND.

11/14/97	TMH	COMPLETE THIRD MEMO RE: WHETHER ORDINANCE 91-01 WILL BE CONSIDERED A GOVERNMENTALLY MANDATED PROVISION IN LIGHT OF A CONSENT ORDER.	2.20	275.00
11/17/97	MSF	REVIEW MEMO FROM MR. REEVES AND RESEARCH AND DRAFT DEVELOPER AGREEMENT FOR SHELL FACTORY; LETTER TO MR. REEVES REGARDING SAME AND REVIEW EXECUTED DEVELOPER AGREEMENT WITH GAETA DEVELOPMENT COMPANY AND LETTER TO PSC CLERK REGARDING SAME.	3.20	560.00
11/17/97	TMH	INTRA-OFFICE CONFERENCE; REVISE MEMO; SKIM THROUGH BLUE BOOK FOR CORRECT CITATION; RESEARCH WHETHER CERTAIN PROVISIONS WERE REPEALED.	2.00	250.00
11/18/97	MSF	TELEPHONE CONFERENCE WITH MS. GILCHRIST AT PSC REGARDING CHANGE IN STAFF'S POSITION ON CIAC GROSS-UP REFUND.	0.30	52.50
11/18/97	FMD	REVIEW STAFF LETTER; INTRA-OFFICE CONFERENCE; DRAFT LETTER TO REEVES; TELEPHONE CONFERENCE WITH STAFF.	1.70	297.50
11/19/97	MSF	TELEPHONE CONFERENCE WITH MR. REEVES REGARDING GROSS-UP POSITION.	0.30	52.50
11/19/97	FMD	INTRA-OFFICE CONFERENCE RE: GROSS-UP; TELEPHONE CONFERENCE WITH STAFF ANALYST; TELEPHONE CONFERENCE WITH REEVES; CONTINUE WORK ON CALCULATION OF EFFECTIVE CHANGE IN POSITION BY STAFF.	2.00	350.00
11/20/97	MSF	RESEARCH AND REVIEW REFUND OF CIAC GROSS-UP ISSUE.	0.60	105.00
11/20/97	FMD	COMPLETE CALCULATIONS OF CHANGE IN STAFF POSITION; INTRA-OFFICE CONFERENCE RE: SAME; CONFERENCE CALL WITH REEVES RE: SAME; TELEPHONE CONFERENCE WITH STAFF ANALYST; DRAFT MEMO TO FILE.	1.90	332.50
11/21/97	FMD	INTRA-OFFICE CONFERENCE RE: OUTCOME OF MEETING; TELEPHONE CONFERENCE WITH REEVES; REVIEW BLUE BOOK TELEPHONE	0.90	157.50

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	CONFERENCE WITH STAFF RE: DELAY IN AGENDA CONFERENCE AND AN EXPECTATION CONCERNING RE-FILING OF TAX RETURNS.		
11/24/97 MSF	REVIEW AUTOZONE DEVELOPER AGREEMENT AND RESEARCH AND DRAFT LETTER TO PSC CLERK REGARDING SAME; TELEPHONE CONFERENCE WITH MICHELLE OF ARTHUR ANDERSEN WHO TELEPHONED TO DISCUSS FILING AMENDED RETURNS.	0.80	140.00
11/25/97 FMD	REVIEW ORDER ACKNOWLEDGING INTERVENTION AND SEND TO REEVES; TELEPHONE CONFERENCE WITH REEVES RE: AMENDMENT OF TAX RETURNS AND DISCUSOINS WITH ACCOUNTANTS AND TIMING OF SAME.	0.80	140.00
11/26/97 MSF	TELEPHONE CONFERENCE WITH MS. LIPSON WHO TELEPHONED TO DISCUSS TAX RETURNS.	0.30	52.50

1/2 Gross-up

MARTIN S FRIEDMAN	6.50	1,137.50
F MARSHALL DETERDING	8.40	1,470.00
TANGELA M HOPKINS	37.80	4,725.00

52.70
 7,332.50

LONG DISTANCE CALLS	147.12
FEDERAL EXPRESS	37.00
TRAVEL EXPENSE	377.00
TELECOPIER	45.00
PHOTOCOPIES	163.00
LEXIS SERVICE	120.00

TOTAL COSTS ADVANCED 889.12

TOTAL STATEMENT \$8,221.62

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