

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
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ORIGINAL

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RECORDS AND REPORTING MAILING ADDRESS
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September 27, 2000

ROBERT M. C. ROSE
 OF COUNSEL

VIA HAND DELIVERY

CHRIS H. BENTLEY, P.A.
 F. MARSHALL DETERDING
 MARTIN S. FRIEDMAN, P.A.
 JOHN R. JENKINS, P.A.
 STEVEN T. MINDLIN, P.A.
 DAREN L. SHIPPY
 WILLIAM E. SUNDSTROM, P.A.
 DIANE D. TREMOR, P.A.
 JOHN L. WHARTON

Blanca S. Bayo, Director
 Division of Records & Reporting
 Florida Public Service Commission
 2540 Shumard Oak Boulevard
 Tallahassee, Florida 32399-0862

Re: Aloha Utilities, Inc.; PSC Docket No. 991643-SU
 Application for Increase in Wastewater Rates to its Seven Springs System Customers in Pasco
 County, Florida
Our File No. 26038.30

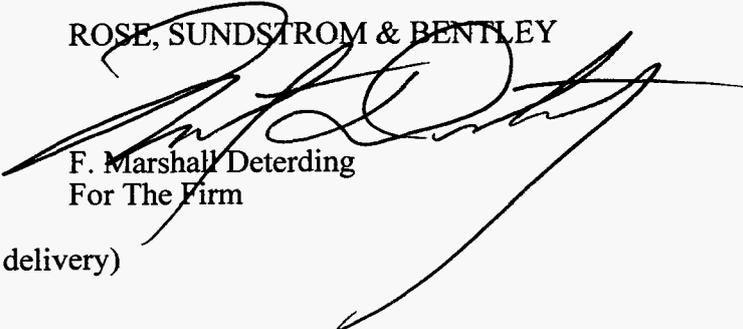
Dear Ms. Bayo:

In accordance with the decision of the Prehearing Officer, Commissioner Lila Jaber at the prehearing conference in the above-referenced matter, and the Prehearing Order which resulted from that conference, I am attaching hereto the original and fifteen copies of updated information concerning rate case expense for Aloha Utilities, Inc. This includes revised schedules and source documentation, which should be considered to be revisions to the rebuttal testimony of witnesses, David Porter, Robert C. Nixon, and F. Marshall Deterding. It is our intention to present this updated information as part of that testimony at hearing. We have not reproduced the information already prefiled with those testimonies.

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

Sincerely,

ROSE, SUNDSTROM & BENTLEY



F. Marshall Deterding
 For The Firm

APP _____
 CAF _____
 CMP _____
 COM _____
 CTR FMD/tmg
 ECR 2
 LEG 2
 OPC 1
 PAI _____
 RGO 2
 SEC 1
 SER 1
 OTH _____

cc: 2 Ralph Jaeger, Esquire (via hand delivery)
2 Stephen Burgess, Esquire
1 Stephen G. Watford
2 David W. Porter, P.E.
1 Robert C. Nixon, CPA
 aloha3019bayo.ltr

RECEIVED & FILED
 FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

1223 | SEP 27 8

FPSC-RECORDS

ALOHA UTILITIES, INC.
Actual and Estimated Rate Case Expense
Docket No. 991643-SU

Summary of Actual and Estimated Rate Case Expense
Fees and Costs Incurred

1.	Actual costs incurred from 10/01/99 through 09/27/00	
a.	Accounting	\$ 172,551.00
b.	Legal	129,425.00
c.	Engineering	15,309.00
d.	Aloha In-House	<u>8,500.00</u>
	Total 10/01/99 – 09/26/00	<u>325,785.00</u>
4.	Estimate of cost to complete rate case	
a.	Accounting	21,200.00
b.	Legal	74,000.00
c.	Engineering	19,900.00
d.	Aloha In-House	<u>11,000.00</u>
	Total Estimated to Complete	<u>126,100.00</u>
	Total Actual and Estimated Costs	<u>\$ 451,885.00</u>

DOCUMENT NUMBER-DATE

12231 SEP 27 8

FPSC-RECORDS/REPORTING

Aloha Utilities, Inc.
 Summary of Actual and Estimated Accounting Expense
 Docket No. 9916343-SU

<u>Cronin, Jackson, Nixon & Wilson</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Out-of Pocket</u>	<u>Total</u>
December, 1999	01/31/00	\$ 8,129	\$ 59	\$ 8,188
January, 2000	02/18/00	43,018	302	43,320
February, 2000	03/31/00	20,156	2,664	22,820
March, 2000	05/01/00	19,299	138	19,437
April, 2000	05/26/00	6,643	223	6,866
May, 2000	06/27/00	10,139	178	10,317
June, 2000	07/20/00	9,928	771	10,699
July, 2000	09/08/00	7,085	268	7,353
August, 2000	09/21/00	<u>25,010</u>	<u>455</u>	<u>25,465</u>
		<u>149,407</u>	<u>5,058</u>	<u>154,465</u>
Time incurred - unbilled (09/01/00 - 09/26/00)				
R. C. Nixon - 82.50 hrs. @ \$160 hr.		13,200		13,200
R. Jurgutis - 38.00 hrs. @ \$95 hr.		3,610		3,610
P. DeChario - 6.50 hrs. @ \$85 hr.		553		553
Clerical - 22.75 hrs. @ \$30 hr.		<u>-</u>	<u>683</u>	<u>-</u>
		<u>17,363</u>	<u>683</u>	<u>18,046</u>
Total actual expense to 9/26/00		<u>166,770</u>	<u>5,741</u>	<u>172,511</u>
Estimate to complete:				
Continuing preparation of schedules, information, and exhibits				
R. Nixon - 10.00 hrs. @ \$160		1,600		1,600
P. DeChario - 5.00 hrs. @ \$85		425		425
R. Jurgutis - 5.00 hrs. @ \$95		475		475
Prepare testimony for hearing (rebuttal)				
R. Nixon - 45 hrs. @ \$160		7,200		7,200
Prepare for & attend hearing and provide testimony				
R. Nixon - 45 hrs. @ \$160		7,200		7,200
Prepare late filed exhibits				
R. Nixon - 15 hrs. @ \$160		2,400		2,400
Review Final Order and proof revenue				
R. Nixon - 5 hrs. @ \$160		800		800
Out-of-pocket for copies, clerical, Federal Express, phone, and meals				
		<u>-</u>	<u>1,100</u>	<u>1,100</u>
Total estimate to complete		<u>20,100</u>	<u>1,100</u>	<u>21,200</u>
Total actual and estimated accounting fees		<u>\$ 186,870</u>	<u>\$ 6,841</u>	<u>\$ 193,711</u>

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

MARYANNE BLACKBURN, C.P.A.
JAMES L. CARLSTEDT, C.P.A.
CHRISTINE R. CHRISTIAN, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
HOLLY M. TOWNER, C.P.A.
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD
SUITE 200
CLEARWATER, FLORIDA 33765-4419
(727) 791-4020
FACSIMILE
(727) 797-3602
e-Mail
cpas@cjnw.net

INVOICE

September 21, 2000

Aloha Utilities, Inc.
Attn: Accounts Payable
2514 Aloha Place
Holiday, FL 34691

#110

For professional services rendered during August 2000, as follows:

1. Prepare schedule of achieved bank ratios as requested by management	\$ 852.50
2. Miscellaneous work related to the 1999 financial audit	160.00
3. Partial billing for preparation of revisions to the 1999 PSC Annual Report	<u>1,232.50</u>
	<u>2,245.00</u>
4. Work related to the Seven Springs Wastewater rate case as set forth on the enclosed work-in-process summary:	
a. Lengthy conference call regarding Larkin deposition and outstanding discovery	240.00
b. Review testimony of Larkin and Betty; outline response; review completed interrogatories	4,945.00
c. Answer interrogatories and document request	6,590.00
d. Work completed on rebuttal testimony and exhibits including typing and clerical	9,795.00
e. Prepare for and attend deposition in Tallahassee on August 15 th and 16 th , 2000	2,800.00
f. Preparation of deposition exhibits	640.00
g. Rate case out-of-pocket expense for telephone, postage, travel, copies, and fax charges	<u>455.29</u>
	<u>25,465.29</u>
5. Final review and processing of the 1999 corporate income tax returns	<u>335.00</u>
	<u>\$ 28,045.29</u>

Date: 8/31/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 8/01/00 to 8/31/00 Clearwater, FL 33765

Client: 110 ALOHA UTILITIES, INC.
Rep. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
Work In Process-Balance Forward					11,145.50

3 SPECIAL REPORTS (MGMT)

JOHN H. CRONIN JR.	JHC	225876	8/24/00	160.00	4.00	640.00	<i>Bank Ratios</i>
JOHN H. CRONIN JR.	JHC	225864	8/26/00	160.00	0.50	80.00	
JOHN H. CRONIN JR.	JHC	224909	8/31/00	160.00	0.50	80.00	
Totals:					5.00	800.00	

7 TYPING (MISC)

DORIS I. JONES	DIJ	225829	8/23/00	30.00	0.50	15.00	<i>Bank Ratios</i>	
DORIS I. JONES	DIJ	225835	8/24/00	30.00	0.50	15.00		<i>Rate Case</i>
DORIS I. JONES	DIJ	225842	8/28/00	30.00	0.75	22.50		
TEMPORARIES	TPS	222599	8/03/00	30.00	1.50	45.00	517.50	
TEMPORARIES	TPS	222602	8/03/00	30.00	0.25	7.50		
TEMPORARIES	TPS	228452	8/17/00	30.00	0.50	15.00		
TEMPORARIES	TPS	228456	8/17/00	30.00	2.00	60.00		
TEMPORARIES	TPS	228458	8/17/00	30.00	3.00	90.00		
TEMPORARIES	TPS	228461	8/17/00	30.00	0.75	22.50		
TEMPORARIES	TPS	228464	8/17/00	30.00	1.00	30.00		
TEMPORARIES	TPS	228439	8/24/00	30.00	8.25	247.50		
Totals:					19.00	570.00		

8 MISCELLANEOUS (MISC)

CAROL L. HOUGHTON	CLH	225805	8/21/00	30.00	1.75	52.50	<i>General Rate Case</i>
DORIS I. JONES	DIJ	225830	8/23/00	30.00	1.00	30.00	
JUDY L. GROGAN	JLG	225636	8/16/00	30.00	1.00	30.00	
TEMPORARIES	TPS	228460	8/17/00	30.00	1.00	30.00	
TEMPORARIES	TPS	228445	8/24/00	30.00	0.50	15.00	
Totals:					5.25	157.50	

12 CONFERENCE (UTIL)

ROBERT C. NIXON	RCN	228981	8/18/00	160.00	1.50	240.00	<i>Rate Case</i>
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19 ANNUAL REPORTS (UTIL)

PAUL E. DeCHARIO	PED	225945	8/07/00	85.00	2.00	170.00	<i>Re Subin Depo. + Outstanding Discovery</i>
PAUL E. DeCHARIO	PED	225941	8/08/00	85.00	8.00	680.00	
PAUL E. DeCHARIO	PED	225942	8/09/00	85.00	4.50	382.50	
Totals:					14.50	1,232.50	

20 OTHER (UTIL)

JOHN H. CRONIN JR.	JHC	225858	8/11/00	160.00	1.00	160.00	<i>Financial Audit</i>
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23 REBUTTAL TESTIMONY & EXH. (UTIL)

ROBERT C. NIXON	RCN	229009	8/01/00	160.00	1.00	160.00	<i>Rate Case</i>
ROBERT C. NIXON	RCN	229022	8/04/00	160.00	5.50	880.00	
ROBERT C. NIXON	RCN	229021	8/05/00	160.00	7.50	1,200.00	
ROBERT C. NIXON	RCN	229016	8/10/00	160.00	7.00	1,120.00	
ROBERT C. NIXON	RCN	229015	8/11/00	160.00	8.00	1,280.00	
ROBERT C. NIXON	RCN	229014	8/12/00	160.00	8.00	1,280.00	
ROBERT C. NIXON	RCN	229013	8/13/00	160.00	8.00	1,280.00	
ROBERT C. NIXON	RCN	228990	8/14/00	160.00	8.00	1,280.00	
ROBERT C. NIXON	RCN	228985	8/17/00	160.00	3.00	480.00	

Date: 8/31/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 8/01/00 to 8/31/00 Clearwater, FL 33765

Client: 110 ALOHA UTILITIES, INC.
Account Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

*k Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
*k In Process-Balance Forward					23,265.52

REBUTTAL TESTIMONY & EXH. (UTIL) (Cont.)

ROBERT C. NIXON	RCN	228984	8/18/00	160.00	1.00	160.00
					Totals:	57.00 9,120.00

3 ANSWER INTERROG/DOC. REQ. (UTIL)

ROBERT C. NIXON	RCN	228980	8/20/00	160.00	7.00	1,120.00
ROBERT C. NIXON	RCN	229001	8/21/00	160.00	8.00	1,280.00
ROBERT C. NIXON	RCN	228998	8/22/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	229000	8/22/00	160.00	3.00	480.00
RONALDAS G. JURGUTIS	RGJ	226174	8/24/00	95.00	5.00	475.00
RONALDAS G. JURGUTIS	RGJ	226175	8/24/00	95.00	3.00	285.00
RONALDAS G. JURGUTIS	RGJ	226163	8/28/00	95.00	8.00	760.00
RONALDAS G. JURGUTIS	RGJ	226164	8/29/00	95.00	8.00	760.00
RONALDAS G. JURGUTIS	RGJ	226165	8/30/00	95.00	4.00	380.00
RONALDAS G. JURGUTIS	RGJ	226167	8/31/00	95.00	3.00	285.00
RONALDAS G. JURGUTIS	RGJ	226169	8/31/00	95.00	3.00	285.00
					Totals:	55.00 6,590.00

opc and Rate Case

2 PREPARE/ATTEND DEPOSITION (UTIL)

ROBERT C. NIXON	RCN	228989	8/15/00	160.00	8.00	1,280.00
ROBERT C. NIXON	RCN	228988	8/16/00	160.00	8.00	1,280.00
ROBERT C. NIXON	RCN	228982	8/18/00	160.00	1.50	240.00
					Totals:	17.50 2,800.00

Rate Case

3 DEPOSITION EXHIBITS (UTIL)

ROBERT C. NIXON	RCN	229007	8/01/00	160.00	2.00	320.00
ROBERT C. NIXON	RCN	228999	8/22/00	160.00	2.00	320.00
					Totals:	4.00 640.00

Rate Case

1 REVIEW TESTIMONY/INTERROG (UTIL)

PAUL E. DeCHARIO	PED	225937	8/02/00	85.00	6.50	552.50
PAUL E. DeCHARIO	PED	225936	8/03/00	85.00	6.50	552.50
ROBERT C. NIXON	RCN	229005	8/01/00	160.00	8.00	1,280.00
ROBERT C. NIXON	RCN	229004	8/02/00	160.00	8.00	1,280.00
ROBERT C. NIXON	RCN	229003	8/03/00	160.00	8.00	1,280.00
					Totals:	37.00 4,945.00

Rate Case Link, Bid

5 REVIEW STAFF RECOMMENDATN (UTIL)

PAUL E. DeCHARIO	PED	225929	8/21/00	85.00	2.00	170.00
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writes off

1 STAFF REQ/RESPONSES-PSC (UTIL)

PAUL E. DeCHARIO	PED	225910	8/10/00	85.00	2.00	170.00
PAUL E. DeCHARIO	PED	225911	8/11/00	85.00	5.75	488.75
PAUL E. DeCHARIO	PED	225923	8/25/00	85.00	3.75	318.75
PAUL E. DeCHARIO	PED	225922	8/26/00	85.00	0.75	63.75
					Totals:	12.25 1,041.25

writes off

2 RETURN CHECKING (TAX)

ROBERT H. JACKSON	RHJ	226183	8/23/00	160.00	2.00	320.00
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8/20/00 12:37 pm

Current Work In Process

Date: 8/31/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 8/01/00 to 8/31/00 Clearwater, FL 33765

Client: 110 ALOHA UTILITIES, INC.
Company Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

* Performed (Work Code, Desc, Billing Code)

* In Process-Balance Forward 39,931.77

1) ADMINISTRATIVE PROCESSING (TAX)

JUDY L. GROGAN JLG 226096 8/23/00 30.00 0.50 15.00 Tax

2) TELEPHONE (EXP.)

ROBERT C. NIXON RCN 222527 8/31/00 20.16 1.00 20.16

3) POSTAGE (EXP.)

ROBERT C. NIXON RCN 226670 8/31/00 0.66 1.00 0.66

3) TRAVEL (EXP.)

ROBERT C. NIXON RCN 222549 8/31/00 50.59 1.00 50.59

ROBERT C. NIXON RCN 222597 8/31/00 12.00 1.00 12.00

Totals: 2.00 62.59

4) XEROX (EXP.)

ROBERT C. NIXON RCN 224872 8/31/00 0.20 18.00 3.60

ROBERT C. NIXON RCN 224873 8/31/00 0.20 36.00 7.20

ROBERT C. NIXON RCN 224874 8/31/00 0.20 74.00 14.80

ROBERT C. NIXON RCN 224884 8/31/00 0.20 5.00 1.00

ROBERT C. NIXON RCN 224891 8/31/00 0.20 37.00 7.40

ROBERT C. NIXON RCN 224893 8/31/00 0.20 20.00 4.00

ROBERT C. NIXON RCN 224897 8/31/00 0.20 10.00 2.00

ROBERT C. NIXON RCN 224899 8/31/00 0.20 12.00 2.40

ROBERT C. NIXON RCN 224901 8/31/00 0.20 6.00 1.20

ROBERT C. NIXON RCN 224902 8/31/00 0.20 8.00 1.60

ROBERT C. NIXON RCN 225347 8/31/00 0.20 1420.00 284.00

Totals: 1646.00 329.20

3) FAXES (EXP.)

ROBERT C. NIXON RCN 222590 8/31/00 42.68 1.00 42.68

Ending Work In Process Balance

40,402.06

Helen White off \$1211.25

*Sept. Billing for July (11,143.52)
\$ 29,256.54*

Total Current Month			Work In Process Aging (\$)				
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago	
233.50	\$28,801.25	\$ 455.29	29,256.54	11,145.52	0.00	0.00	

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
189897.04	-16274.75	176690.24	17,525.67	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	17,525.67	0.00

ALOHA UTILITIES, INC.
Rate Case Expense Update
September Time Incurred - Unbilled
R. C. Nixon

<u>Date</u>	<u>Time</u>	<u>Descriptionn</u>
09/04/00	3.00 hrs.	Prepare questions for Stambaugh deposition
09/05/00	5.00 hrs.	Prepare questions for McPherson deposition
09/06/00	9.00 hrs.	Attend depositions of PSC auditors
09/07/00	10.00 hrs.	Rebuttal testimony and exhibits
09/08/00	12.00 hrs.	Rebuttal testimony and exhibits
09/19/00	4.00 hrs.	Review rebuttal changes and discovery requests completed while on vacation
09/19/00	3.00 hrs.	Review Staffcup testimony. Conference with PSC staff; conference with management and attorney regarding issue position on growth projections
09/20/00	2.00 hrs.	Review positions on issues for prehearing order which staff not comfortable with , work out wording
09/20/00	1.50 hrs.	Review response to Citizens 3rd Request for Documents
09/20/00	2.50 hrs.	Review response to Staff's 3rd Set of Interrogatories and attachments
09/20/00	1.50 hrs.	Review Deterding rebuttal
09/21/00	3.00 hrs.	Review rebuttal exhibits
09/22/00	2.00 hrs.	Calculate revenue impact of Stallcup proposal; advise client and attorney
09/25/00	8.00 hrs.	Prepare for hearing
09/26/00	8.00 hrs.	Prepare for hearing
09/27/00	8.00 hrs.	Prepare for hearing

Total Time Incurred - Unbilled 82.50 hrs.

ALOHA UTILITIES, INC.
Rate Case Expense Update
September Time Incurred - Unbilled
R. G. Jurgutis

<u>Date</u>	<u>Time</u>	<u>Description</u>
09/01/00	3.00 hrs.	Staff 2nd set - response Nos. 34, 35, 36, and 37
09/04/00	3.00 hrs.	Staff 2nd set - response Nos. 34, 35, 36, and 37
09/06/00	1.00 hr.	Staff 2nd set proof - Nos. 16, 18, 21, and 23
09/06/00	3.00 hrs.	Citizens' 1st set - response Nos. 2 and 3
09/06/00	1.00 hr.	Citizens' 1st set - review with client - Nos. 7, 8, and 9
09/06/00	1.00 hr.	Rebuttal testimony - organize and reference exhibits and copy 18 sets
09/09/00	6.00 hrs.	Rebuttal testimony proof 1st draft and exhibits, copy, and Federal Express
09/11/00	1.00 hr.	Review with Deterding - rebuttal testimony
09/12/00	1.00 hr.	Review rebuttal testimony Deterding questions and/or changes
09/13/00	3.00 hrs.	Review Aloha, FPSC, and OPC positions and issues Prepare various responses to issues and positions
09/14/00	2.00 hrs.	Aloha, FPSC, and OPC issues and position additional analysis and responses
09/14/00	3.00 hrs.	Staff 3rd set responses - Nos. 38 - 45
09/18/00	1.00 hr.	Citizens' 3rd Set responses
09/19/00	1.00 hr.	Finalize Staff's 3rd Set - Interrogatory responses
09/20/00	2.00 hrs.	Finalize Staff's 3rd Set - Interrogatory responses
09/22/00	1.00 hr.	Organize Interrogatory - FPSC and OPC Interrogatory response files
09/25/00	2.00 hrs.	Prepare rate ase expense update
09/26/00	<u>2.00 hrs.</u>	Rate case expense summary - update

Total Time Incurred - Unbilled 38.00 hrs.

ALOHA UTILITIES, INC.
Rate Case Expense Update
September Time Incurred - Unbilled
P. DeChario

<u>Date</u>	<u>Time</u>	<u>Description</u>
09/04/00	2.00 hrs.	CIAC schedules for RCN Exhibit
09/12/00	1.50 hrs.	CIAC schedules for RCN Exhibit
09/19/00	<u>3.00 hrs.</u>	AFUDC calculation - Interrogatory
Total Time Incurred - Unbilled	<u>6.50 hrs.</u>	

ALOHA UTILITIES, INC.
Rate Case Expense Update
September Time Incurred - Unbilled
Clerical

<u>Clerical Staff</u>	<u>Date</u>	<u>Time</u>	<u>Description</u>
Judy Grogan	09/09/00	5.00 hrs.	Typing - rebuttal testimony
	09/09/00	<u>1.00 hr.</u>	Misc. - staple exhibits
		<u>6.00 hrs.</u>	
Doris Jones	09/05/00	0.25 hrs.	Fax - Rose, Sundstrom & Bentley
	09/06/00	0.50 hrs.	Fax - Rose, Sundstrom & Bentley
	09/07/00	2.50 hrs.	Typing - rebuttal testimony
	09/08/00	8.00 hrs.	Typing - rebuttal testimony
	09/11/00	0.25 hrs.	Fax - letters
	09/12/00	2.00 hrs.	Copy exhibits - testimony copy - rebuttal testimony exhibits
	09/13/00	0.25 hrs.	Fax - interrogatories
	09/19/00	1.00 hr.	Typing - interrogatories
	09/20/00	<u>2.00 hrs.</u>	Typing - interrogatories
		<u>16.75 hrs.</u>	
Total Time Incurred - Unbilled		<u><u>22.75 hrs.</u></u>	

ALOHA UTILITIES, INC.
Docket No. 991643-SU

Summary of Actual and Estimated Rate Case Expense
Legal Fees and Costs Incurred

1.	Actual costs incurred from 10/01/99 through 08/31/00	
	Legal	\$ 87,788.62
2.	Actual costs incurred but unbilled from 09/01/00 - 09/25/00	
		\$ 41,636.64
3.	Estimate of cost to complete rate case	
	Legal	\$ 74,000.00
	Total Estimated to Complete	<u>\$ 74,000.00</u>
	Total Actual & Estimated Costs of the Rate Case through 09/30/00	<u>\$ 203,425.26</u>

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ACTUAL LEGAL FEES AND COSTS INCURRED
ALOHA UTILITIES, INC.
Docket No. 991643-SU
General Rate Increase - Seven Springs
10/01/99-08/31/00

<u>Invoice Date</u>	<u>Hours</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
11/99	12.00	\$ 2,280.00	\$ 112.43	\$ 2,392.43
12/99	11.40	2,166.00	27.75	2,193.75
01/00	0.50	100.00	200.00	300.00
02/00	5.60	1,120.00	4,524.40	5,644.40
03/00	50.60	10,070.00	661.23	10,731.23
04/00	8.10	1,620.00	207.58	1,827.58
05/00	17.00	3,400.00	349.63	3,749.63
06/00	14.50	2,900.00	96.46	2,996.46
07/00	37.80	7,248.00	532.07	7,780.07
08/00	79.20	15,735.00	1,261.54	16,996.54
09/00	<u>156.50</u>	<u>31,275.00</u>	<u>1,901.53</u>	<u>33,176.53</u>
Total	<u>393.20</u>	<u>77,914.00</u>	<u>9,874.62</u>	<u>87,788.62</u>

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ALOHA UTILITIES, INC.
DOCKET NO. 991643-SU

INCURRED BUT UNBILLED LEGAL CHARGES AND EXPENSES
SEPTEMBER 1, 2000 - SEPTEMBER 25, 2000

MATTER	1999 RATE CASE	
09/01/00	FINALIZE DISCOVERY RESPONSES FOR PSC AND SEND; FINISH RESEARCH RE: PREVIOUS EXPENSES AND SEND TO NIXON WITH COVER LETTER; SEND OUT DEPOSITION NOTICE; LETTER TO WATFORD RE: DEPOSITION EXHIBITS.	2.60
09/01/00	GENERAL PREPARATION FOR HEARING; PREPARING FOR NEXT WEEK'S DEPOSITIONS; PREPARING DISCOVERY RESPONSES; REVIEWING DOCUMENTS RECEIVED IN DISCOVERY.	4.10
09/05/00	DRAFTING TESTIMONY REVISIONS AND CROSS-EXAMINATION OUTLINES; WORKING ON REBUTTAL TESTIMONY COMMENTS; RESEARCH RE: PRIOR COMMISSION ORDERS ON POINT.	4.70
09/06/00	TRAVEL TO TAMPA FOR DEPOSITION OF AUDITORS; MEETING WITH WATFORD, NIXON AND CRONIN; ATTEND DEPOSITION AND RETURN TRAVEL.	12.40
09/06/00	SEVERAL TELEPHONE CONFERENCES RE: CASE; DRAFTING AND FILING DISCOVERY RESPONSES; REVIEWING PREFILED TESTIMONY AND PREPARING CROSS-EXAMINATION OUTLINES; GENERAL PREPARATION FOR HEARING.	6.10
09/07/00	PREPARE FOR DEPOSITION OF MERCHANT AND STALLCUP; TELEPHONE CONFERENCES WITH WATFORD AND NIXON; INTRA-OFFICE CONFERENCE RE: DEPOSITIONS; GO TO PSC AND TAKE DEPOSITION OF TWO STAFF WITNESSES AND RETURN; WORK ON DRAFT TESTIMONY OF PORTER, NIXON, WATFORD AND DETERDING AND EXHIBITS; TELEPHONE CONFERENCES WITH WATFORD, NIXON AND PORTER; INTRA-OFFICE CONFERENCE RE: TESTIMONY; WORK ON PREHEARING STATEMENTS; TELEPHONE CONFERENCES RE: SAME; OBTAIN AUDIT WORKPAPERS AND DEPOSITION TRANSCRIPT TO WATFORD.	8.60
09/07/00	GENERAL PREPARATION FOR HEARING; NUMEROUS TELEPHONE CONFERENCES RE: STATUS; PREPARING PREHEARING STATEMENTS COMING UP WITH POSITIONS ON STAFF'S LIST OF ISSUES.	5.50

09/08/00 WORK ON TESTIMONY AND EXHIBITS FOR ALL WITNESSES; TELEPHONE CONFERENCE WITH NIXON, WATFORD AND PORTER; FINALIZE PRE-HEARING STATEMENT AND DELIVER TO PSC; FINAL REVIEW OF DISCOVERY FOR SUBMISSION TO STAFF; EDIT AND FINALIZE SUPPLEMENTAL DISCOVERY RESPONSES. 8.30

09/08/00 WORKING ON DISCOVERY RESPONSES; REVIEWING DEPOSITION TRANSCRIPTS, GENERAL PREPARATION FOR CROSS-EXAMINATION AND IMPEACHMENT AT HEARING. 6.00

09/09/00 TELEPHONE CONFERENCE WITH JURGUTIS; REVIEW FILE; FAX INFORMATION TO RON JURGUTIS RE: RATE CASE EXPENSES; REVIEW TESTIMONY DRAFTS. 1.50

09/11/00 REVIEW, REVISE AND FINALIZE ALL TESTIMONY EXHIBITS; FILE WITH COVER LETTER TO PSC; VARIOUS TELEPHONE CONFERENCES WITH WATFORD, PORTER AND JURGUTIS AND INTRA-OFFICE CONFERENCES RE: TESTIMONY, PRE-PREHEARING CONFERENCE RESULTS AND ISSUES AND POSITIONS. 8.40

09/11/00 ATTEND PRE-PREHEARING CONFERENCE; SEVERAL CONFERENCES RE: SAME; FINALIZING REBUTTAL TESTIMONY. 6.10

09/12/00 TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: NOTICE; TELEPHONE CONFERENCE WITH WATFORD RE: NOTICE AND TESTIMONY; REVISE NOTICE; TELEPHONE CONFERENCE WITH JURGUTIS, WATFORD AND PORTER RE: TESTIMONY EXHIBITS, PREHEARING AND ISSUES; TELEPHONE CONFERENCE WITH CLIENT, JAEGER AND BURGESS RE: MOTION FOR EXTENSION OF TIME ON REBUTTAL TESTIMONY; WORK ON ISSUES AND PREHEARING STATEMENT ISSUES AND POSITIONS DRAFT; REVIEW VARIOUS DOCUMENTS RE: SAME. 8.50

09/12/00 GENERAL PREPARATION FOR HEARING; RESEARCHING AND DRAFTING MOTION TO ALLOW SUPPLEMENTAL DIRECT TESTIMONY; REVIEWING BIDDY'S REBUTTAL TESTIMONY AND RESEARCH RE: SAME; REVIEWING DEPOSITION TRANSCRIPTS. 4.10

09/13/00 REVISE AND FINALIZE POSITIONS ON ISSUES AND SUBMIT TO PSC; TELEPHONE CONFERENCE WITH WATFORD AND JURGUTIS; INTRA-OFFICE CONFERENCES RE: SAME; REVIEW BOTH AUDIT REPORTS AND DISCOVERY; INTRA-OFFICE CONFERENCES RE: SAME; REVISE AND FINALIZE POSITIONS ON ISSUES AND FILE. 4.20

09/13/00 FINALIZING AND FILING DISCOVERY. 4.80

09/14/00 TELEPHONE CONFERENCE WITH WATFORD RE: 4.90
 TESTIMONY, EXHIBITS AND MOTION TO
 SUPPLEMENT; REVIEW VARIOUS DOCUMENTS RE:
 SAME; WORK WITH WATFORD, DRAFT AND REVISE
 TESTIMONY AND EXHIBITS AND PLEADING RE:
 SUPPLEMENTAL DIRECT; REVIEW STATUTE RE: SAME;
 TELEPHONE CONFERENCE WITH RON JURGUTIS.

09/14/00 FINALIZING VOLUMINOUS DISCOVERY; 6.80
 GENERAL PREPARATION FOR HEARING;
 REVIEWING TRANSCRIPTS.

09/15/00 WORK ON ISSUES AND POSITIONS FOR 5.70
 PREHEARING; TELEPHONE CONFERENCE WITH
 WATFORD AND JURGUTIS RE: SAME; DISCUSS
 REMAINING ISSUES AND STIPULATIONS; REVIEW
 PSC DRAFT PREHEARING ORDER; TELEPHONE
 CONFERENCE AND INTRA-OFFICE CONFERENCE RE:
 SAME; REVIEW DOCUMENTS RE: NEW OFFICE
 BUILDING PURCHASE AND SUBMIT WITH COVER
 LETTER TO PSC; SEND DRAFT PREHEARING ORDER
 WITH COVER LETTER TO WATFORD WITH REMAINING
 ISSUES AND QUESTIONS.

09/18/00 DRAFT AND FINALIZE MOTION TO STRIKE; 5.50
 PREPARE FOR AND ATTEND PREHEARING
 CONFERENCE; DRAFTING DISCOVERY; REVIEWING
 DEPOSITION AND GENERAL PREPARATION FOR
 HEARING.

09/18/00 PREPARE FOR PREHEARING CONFERENCE ON 6.90
 RATE CASE; TELEPHONE CONFERENCE WITH
 JURGUTIS RE: POSITIONS; TELEPHONE
 CONFERENCE WITH WATFORD RE: ISSUES AND
 AND STIPULATIONS AND MOTIONS; REVIEW MOTION
 TO STRIKE TESTIMONY OF BIDDY; GO TO PSC;
 PARTICIPATE IN PREHEARING AND RETURN;
 TELEPHONE CONFERENCE WITH JURGUTIS AND
 WATFORD; BEGIN RESEARCH RE: INFILTRATION AND
 INFLOW.

09/18/00 RESEARCH ISSUES REGARDING REBUTTAL 1.20
 TESTIMONY.

09/19/00 FOLLOWING UP ON ISSUES WHICH NEED 3.10
 TO BE PRESENTED TO COMMISSION; NUMEROUS
 TELEPHONE CONFERENCES RE: CASE; REVIEWING
 PREFILED TESTIMONY.

09/19/00 TELEPHONE CONFERENCE WITH NIXON RE: 5.90
 ISSUES AND POSITIONS; FAX REVISED VERSIONS
 TO NIXON AND WATFORD; TELEPHONE CONFERENCE
 WITH WATFORD; ADDITIONAL TELEPHONE CONFERENCE
 WITH NIXON; TELEPHONE CONFERENCE WITH STAFF
 ATTORNEY; REVIEW NOTES AND LETTER TO WATFORD
 RE: PREHEARING OUTCOME, RATE CASE EXPENSE,
 OFFICE BUILDINGS, NEW DATES; WORK ON I/I

RESEARCH; FINALIZE LETTER TO JAEGER RE:
ISSUES AND POSITIONS; TELEPHONE CONFERENCE
WITH NIXON; SET UP CONFERENCE CALL WITH NIXON,
STALLCUP, AND OPC; PARTICIPATE IN CONFERENCE
CALL; ADDITIONAL TELEPHONE CONFERENCE WITH
NIXON RE: SAME.

09/20/00 DRAFT INTERROGATORIES TO OPC RE: 4.80
ISSUES SURROUNDING NEW OFFICE BUILDING
FACILITY AND RELATED SUPPLEMENTAL
TESTIMONY; DRAFT REQUESTS FOR DOCUMENTS
RE: SAME.

09/20/00 GENERAL PREPARATION FOR HEARING; 5.50
REVIEWING DEPOSITIONS IN PREPARATION
FOR CROSS-EXAMINATION; FINALIZE DISCOVERY
RESPONSES; SEVERAL TELEPHONE CONFERENCES
RE: CASE.

09/20/00 TELEPHONE CONFERENCE WITH FUDGE RE: 3.60
PROPOSED STIPULATIONS; SEND WORDING OF
STIPULATIONS ON STALLCUP TO FUDGE;
TELEPHONE CONFERENCE WITH WATFORD RE:
STALLCUP AND REVISED LANGUAGE TO JAEGER
LETTER RE: SAME; REVISE AND FINALIZE
LETTER TO JAEGER; TELEPHONE CONFERENCE
WITH WATFORD RE: WATER SALES AND PREVIOUS
CASES; REVIEW FILES RE: SAME.

09/21/00 GENERAL PREPARATION FOR HEARING; 5.20
REVIEWING DEPOSITIONS AND PREPARATION
FOR CROSS-EXAMINATION; FINALIZING DISCOVERY
RESPONSES; SEVERAL TELEPHONE CONFERENCES RE:
CASE.

09/21/00 TELEPHONE CONFERENCE WITH JAEGER RE: 4.20
REVISED LANGUAGE ON ISSUE 14 AND OTHER
ISSUES ARISING IN PREPARATION FOR HEARING;
TELEPHONE CONFERENCE WITH NIXON; TELEPHONE
CONFERENCE WITH WATFORD; TELEPHONE CONFERENCE
WITH FUDGE AND LINGO RE: ISSUES; TELEPHONE
CONFERENCE WITH NIXON AND WATFORD RE: SAME
AND RE: POSSIBLE STIPULATIONS AND REVIEW ORDERS;
REVIEW DEPOSITIONS RECEIVED; FAX AND OVERNIGHT
ALL TO NIXON AND WATFORD WITH COVER LETTER;
REVIEW FILE RE: DISCOVERY REQUESTED BY NIXON
AND SEND ALL TO NIXON.

09/22/00 TELEPHONE CONFERENCE WITH STEVE 6.10
WATFORD; TELEPHONE CONFERENCE WITH RALPH
JAEGER; DRAFTING DISCOVERY TO SERVE ON OPC;
FINALIZE AND FILE DISCOVERY RESPONSES
OUTLINING BIDDY'S DEPOSITION; GENERAL
PREPARATION FOR HEARING.

09/22/00 TELEPHONE CONFERENCE WITH NIXON RE: 3.80
STALLCUP POSITIONS; REVIEW DRAFT PRE-

HEARING ORDER; TELEPHONE CONFERENCE WITH
 WATFORD RE: ALL; REVIEW VARIOUS
 CORRESPONDENCE; INTRA-OFFICE CONFERENCE RE:
 MOTION; REVIEW MOTION FROM JOHN WHARTON RE:
 SAME AND DISCUSS; TELEPHONE CONFERENCE WITH
 WATFORD RE: SAME; ADDITIONAL INTRA-OFFICE
 CONFERENCE RE: SAME; TELEPHONE CONFERENCE
 WITH NIXON RE: RATE CASE EXPENSE; ADDITIONAL
 TELEPHONE CONFERENCE WITH NIXON RE: STALLCUP
 CONCLUSIONS.

09/25/00 REVIEW VARIOUS DOCUMENTS; TELEPHONE 5.50
 CONFERENCE WITH WATFORD AND NIXON RE:
 REBUTTAL TESTIMONY AND RE: ISSUES RELATED
 TO GROWTH PROJECTIONS; REVIEW NIXON
 CALCULATIONS RE: SAME; INTRA-OFFICE CONFERENCE
 RE: ISSUES AND ASSIGNMENTS FOR HEARING;
 BEGIN ORGANIZING ALL FILES RE: DEPOSITIONS,
 OTHER EVIDENCE, AND PREFILED TESTIMONY ON EACH
 WITNESS; BEGIN ACCUMULATING INFORMATION
 CONCERNING ANNUAL REPORTS OF OTHER
 UTILITIES; ADDITIONAL TELEPHONE CONFERENCES
 WITH NIXON, WATFORD, AND PORTER RE: SAME AND
 RE: RATE CASE EXPENSE; BEGIN ORGANIZING UNBILLED
 RATE CASE EXPENSE.

09/25/00 PREPARING FOR FINAL HEARING; FINALIZING 4.10
 DISCOVERY; PREPARING FOR CROSS-
 EXAMINATION OUTLINES; REVIEWING PREFILED
 TESTIMONY AND DEPOSITION TRANSCRIPTS;
 SEVERAL TELEPHONE CALLS RE: CASE.

178.70

35,500.00

LONG DISTANCE CALLS	184.38
FEDERAL EXPRESS	132.66
TRAVEL EXPENSE	276.13
TELECOPIER	453.00
PHOTOCOPIES	514.28
PHOTOCOPIES	1,376.25
TRANSCRIPT OF DEPOSITION	1,491.95
LEXIS SERVICE	145.00
COPIES OF MAPS	1,562.99

TOTAL COSTS ADVANCED

6,136.64

TOTAL STATEMENT

41,636.64

ALOHA UTILITIES, INC.
Docket No. 991643-SU

Legal Fees and Costs - Estimate to Complete

September 26 through September 30, 2000

Organize files and responses re: discovery; work with engineer and Utility and accountant re: preparation of rate case expense update; telephone conference with various PSC staff re: pending notices, stipulations and witnesses and with client re: all; begin preparation of exhibits; research re: cross exhibits; begin work on drafting cross examination

40 hours at \$200/hour + \$500 in costs

October 1, 2000 through Hearing

Prepare for final hearing; meetings with client and consultants; draft cross-examination questions and other matters and prepare; research and organize exhibits; participate in prehearing preparation and two day hearing

80 hours at \$200/hour + \$3,000 in costs

Post Hearing through Brief

Work with client and consultants re: preparation of late-filed exhibits; organize and finalize same with attachments and file; review of transcript in detail; do legal and other research; discussion with client and consultants re: all; prepare Brief and submit

100 hours at \$200/hour + \$1,500 in costs

Review OPC Post Hearing Brief Filing through Final Order

Review OPC Brief; discussions with client re: same; obtain and review Staff Recommendation; conference calls and meeting with client and consultants re: same; research re: same; prepare for and attend final agenda conference; meeting with client re: same and reconsideration options; review Final Order; intra-office conferences; conferences with client and consultant re: same; prepare letter to client re: options; work on preparation of final notice of rate change and assist client in implementing Order.

70 hours at \$200/hour + \$500 in costs

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, transcript and exhibits 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 \$200/hour + \$500 in costs

<u>Fees</u>	<u>Costs</u>	<u>Total</u>
\$68,000	\$6,000	\$74,000

Total Estimated to Complete: \$74,000

Engineering Costs
 Aloha Utilities, Inc.
 Docket No. 991643-SU
 General Rate Increase - Seven Springs
 12/31/99 - 8/31/00

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
419	01/31/00	\$1,050.00	\$0.00	\$1,050.00
429	03/05/00	1,312.50	0.00	1,312.50
437	04/05/00	300.00	0.00	300.00
454	06/02/00	637.50	0.00	637.50
465	07/05/00	900.00	0.00	900.00
472	08/06/00	2,552.01	0.00	2,552.01
478	09/06/00	<u>3,197.34</u>	<u>0.00</u>	<u>3,197.34</u>
		<u>9,949.35</u>	<u>0.00</u>	<u>9,949.35</u>
Time incurred - unbilled (09/01/00 through 09/26/00)		<u>5,360.00</u>	<u>0.00</u>	<u>5,360.00</u>
Total Actual Costs		<u><u>\$15,309.35</u></u>	<u><u>\$0.00</u></u>	<u><u>\$15,309.35</u></u>

David W. Porter, P.E., C.O.**Water/Wastewater System Consultant****Regulatory Assistance,
Troubleshooting,
Permitting, Contract
Operation, Rehabilitation
and System Design****Engineering Costs Incurred But Not Yet Billed**

Date Prepared: September 26, 2000

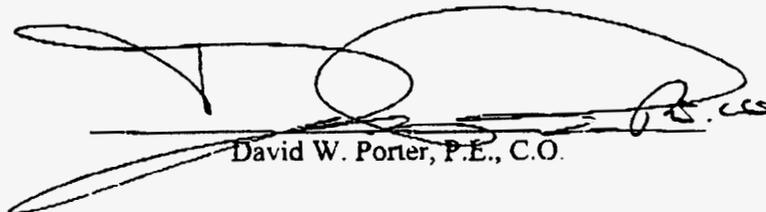
Job No.: AUI-018-5-S
 Job Name: Florida PSC Rate Case Assistance – SS WWTP Interim Facilities Upgrades
 Period: September 2, 2000 – September 26, 2000

PROFESSIONAL SERVICES RENDERED

Week of September 8, 2000	Answered interrogatories, production of documents requests, telephone conferences with client and attorneys.
Week of September 15, 2000	Preparing rebuttal testimony, telephone conferences with client and attorneys.
Week of September 22, 2000	Receive and review pre-hearing order, telephone conferences with client and attorneys, receive and review attorney's pre-hearing conference meeting notes, begin preparing for hearing
September 25 and 26	Preparing for hearing

COSTS

Engineer: 67 hours @ \$80/hour \$5,360.00



David W. Porter, P.E., C.O.

PCHD//AUI-018-5-S_Partial Month//Proj/via Fax Only