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C. JOHNSON /
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FPSO-RECORDS REPORTING

RICHARD D. AWE, P.A.
Certified Public Accountant

April 9, 2001

Cheryl Johnson
Fl. Public Service Commission
Division of Regulatory Oversight
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Dear Ms. Johnson:

Pursuant to our conversation, the following explanations are offered:

1. Service availability charges WERE NOT charged to the customers. The charge was to Snug Harbor Lakes Development, Inc. (SHLD). On the Utilities' books this amount was recorded as income. The amount was \$475 per hook-up. These amounts were shown in the annual report as Hook-up Fees.
2. Regarding the removal of the lime plant and its original cost: The lime plant is original equipment from inception of plant and no detail of fixed assets was maintained at that time. The total equipment cost at that time was \$1,081. This must have included the lime plant.

I hope this helps you. If you have further questions please give me a call.

Regards,



Richard D. Awe, CPA, PA