



Public Service Commission

-M-E-M-O-R-A-N-D-U-M-

DATE: May 4, 2001
TO: Division of Records and Reporting (Bayo)
FROM: Division of Legal Services (Jaeger) *[Signature]*
RE: Docket No. 000737-WS - Investigation of rates of Aloha Utilities, Inc. in Pasco County for possible overearnings for the Aloha Gardens water and wastewater systems and the Seven Springs water system.

Please place the attached April 27, 2001 letter (with attachments) from F. Marshall Deterding in the file for the above-noted docket.

Thank you.

RRJ/lw

cc: Division of Economic Regulation (Fletcher)

APP _____
 CAF _____
 CMP _____
 COM _____
 CTR _____
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 ERI _____
 LCO _____
 SEC T _____
 SER _____
 OTH _____

DOCUMENT NUMBER-DATE

05691 MAY-4 01

FPSC-RECORDS/REPORTING

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JOSEPH P. PATTON
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ROBERT M. C. ROSE
OF COUNSEL

April 27, 2001
VIA HAND DELIVERY

Bart Fletcher
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873

Re: Aloha Utilities, Inc.; Docket No. 000737-WS
Investigation of Rates in Pasco County for Possible Overearnings
Our File No. 26038.31

Dear Bart:

In accordance with our recent conversations, it is my understanding that the action on the Staff Recommendation related to the overearnings investigation for Aloha's Aloha Gardens water and wastewater systems has been deferred until the May 15, 2001 agenda conference. In order to assist the staff in considering a few items that the Utility has noted, I am enclosing materials and a brief discussion below of those items that we believe are relevant to staff consideration. I realize that some of them that have not previously been discussed with you, may not have occurred to the staff before, but I believe they were contained in the information supplied to the staff in December and January relative to the additional costs that must be considered on a going-forward basis. I have categorized these separately below:

1. Purchased Water - It is my understanding that the staff has recalculated the proforma adjustment necessary in order to recognize the full amount of purchased water to serve Aloha's Aloha Gardens customers, and that the appropriate proforma costs, as now calculated by the staff, is \$91,614. I believe we are agreeable to that number as a reasonable estimate on a going-forward basis.
2. Rate Case Costs - The Utility has incurred substantial costs over the last year, since the Commission staff started this investigation, both in the form of responding to discovery and inquiries, working with the auditors, and in dealing with and responding to the Tallahassee staff. I have attached hereto as **Exhibit "A"** schedules reflecting the total legal and accounting costs incurred to date in this matter, and an allocation of those costs between the 4 systems operated by Aloha Utilities. I have also attached copies of all of the bills for service underlying those calculations. The appropriate amortization of costs related to this investigation over a 4 year period, must be incorporated in any going-forward rate establishment.

3. Additional Employees - As we informed the staff in my letter of December 15th to Jason Fudge, the Utility has been waiting for the move to its new office building in December of 2000 to begin hiring additional staff that have long been needed, but for which the Utility had no room until that move. As you know, Ms. Pam Yacobelli was added to the staff, however, the Staff Recommendation suggests that the Commission staff has utilized her pay rate for her 90 day probationary period rather than her final salary, as established early in the year 2000. This is because of confusion on the staff's part caused by our projecting Ms. Yacobelli's salary based on her pay rate during her probationary period in the recent sewer rate case. For simplicity, no increases to Ms. Yacobelli's probationary salary or the salaries of any other employees, were projected in the sewer rate case. However, that does not mean that Aloha would not be giving any employee raises in 2000 or 2001. In fact, all employees who perform satisfactory (including Ms. Yacobelli) include additional raises above and beyond the 90 day probationary period during 2000. The full amount Ms. Yacobelli's current salary and related expenses should be recognized here.

As to the other employees, in my letter to Jason Fudge dated December 15, 2000, we informed the staff of our intent to add a receptionist, an additional customer service representative and billing clerk in the very near future. We have already added the receptionist as of January 2001, and are currently interviewing candidates for the billing clerk and customer service representative positions. It is our intent to fill those positions in the next two months. In order to set appropriate going-forward rates, the costs of these new personnel needed to serve existing customers, must be recognized. I am attaching hereto a calculation of the additional labor cost and its allocation to the Aloha Gardens systems, based upon the criteria established in the Utility's recently completed sewer rate case. It should be noted that the Commission's own management audit team agreed with the Utility that this additional staffing was appropriate in its March 2001 report.

4. Water Conservation and Southwest Florida Water Management District Requirements - As you and the Commission are well aware, this Utility is located within a water use caution area and in fact is subject to an enforcement action initiated by SWFWMD for groundwater withdrawals, and is subject to an emergency executive order from the Southwest Florida Water Management District, related to cutting back on consumption. Decreases in rates for water and sewer service are directly contrary to the goal of the Water Management District in attempting to promote conservation. In fact, nowhere in the Staff Recommendation has the staff addressed the requirement of the Water Management District that Aloha Utilities, Inc. immediately reduce its water consumption by 5%, and pursue conservation rates for that system. While there has been some emphasis on these issues with regard to the Seven Springs water system, those requirements of the executive order are more applicable to the Aloha Gardens water system than they are to the Seven Springs system, simply because the Aloha Gardens system purchases a substantially higher percentage of its water sold by bulk service from Pasco County than does the Seven Springs system. No consideration of these Water Management District requirements has been given in this recommendation.

In addition, the whole idea of a water rate decrease in times of emergency where water conservation is paramount, is directly contrary to the Water Management

Bart Fletcher
April 27, 2001
Page 3

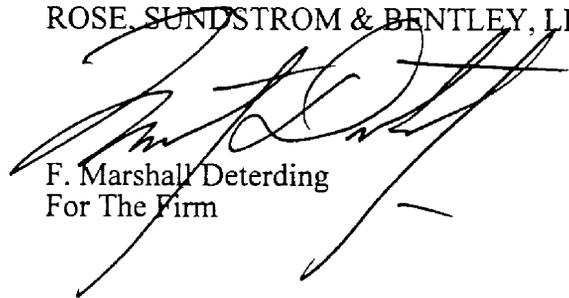
District's goals and will have the opposite affect. We would recommend, at least in the interim, foregoing any refund or rate reduction and instead allowing the Utility to retain those funds. Such excess funds generated by the water and sewer system could be specifically earmarked for use in furthering conservation measures by the Utility and in educating its customers.

While there are other issues of concern to the Utility, these are the ones that we believe must be recognized in any revisions to the Staff Recommendation, in order to properly set going-forward rates. If each of these are recognized, the Utility is probably willing to accept the Staff Recommendation and make the appropriate adjustments to rates on a going-forward basis.

If you have any questions in this regard, please let me know. We will be glad to provide any additional information that the staff believes it needs in order to fully consider these three items.

Sincerely,

ROSE, SUNDBLUM & BENTLEY, LLP



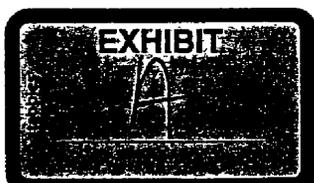
F. Marshall Deterding
For The Firm

FMD\tmg
cc: Ralph Jaeger, Esquire
Mr. Stephen G. Watford
Robert C. Nixon, CPA
aloha\31\2fletcher.ltr

Aloha Utilities, Inc.
Overearnings Investigation Fees and Costs

Attorney's Fees and Costs (through 3/30/01)	\$16,240.23
Accounting Fees and Costs (through 4/26/01)	<u>\$12,771.00</u>
Total Fees and Costs	<u>\$29,011.23</u>

	<u>Aloha Gardens Water</u>	<u>Aloha Gardens Wastewater</u>	<u>Seven Springs Water</u>
÷ 3	\$ 9,670.41	\$ 9,670.41	\$ 9,670.41
Annual Amortization (÷ 4)	<u>\$ 2,417.60</u>	<u>\$ 2,417.60</u>	<u>\$ 2,417.60</u>



Aloha Utilities, Inc.
Docket No. 000737-WS
Increased Office Labor

	<u>Receptionist</u>	<u>Billing Clerk</u>	<u>Customer Service Representative</u>	<u>Total</u>
Yearly Hours	2,080	2,080	2,080	
Hourly Rate	<u>\$8.00</u>	<u>\$9.00</u>	<u>\$8.00</u>	
Total	<u>\$16,640.00</u>	<u>\$18,720.00</u>	<u>\$16,640.00</u>	
Overhead Loading Factor (1)	34.3%	34.3%	34.3%	
Payroll Tax	7.65%	7.65%	7.65%	
Fully Loaded Payroll Amount	<u>\$23,620.48</u>	<u>\$26,573.04</u>	<u>\$23,620.48</u>	<u>\$73,814.00</u>

Note (1): The loading factor is the same as that utilized in the MFRs of the Utility's rate case in Docket No. 991643-SU which is 34.3%, and includes all costs including pension, taxes, and insurance other than payroll tax. See MFRs Page 166.

Allocation of Increased Office Labor

	<u>Seven Springs Sewer</u>	<u>Seven Springs Water</u>	<u>Aloha Gardens Sewer</u>	<u>Aloha Gardens Water</u>
Fully Loaded Payroll Amount	\$73,814.00	\$73,814.00	\$73,814.00	\$73,814.00
Allocation Factor(1)	35.46%	36.42%	13.44%	14.68%
Total	<u>\$26,174.44</u>	<u>\$26,883.06</u>	<u>\$ 9,920.60</u>	<u>\$10,835.90</u>

Note (1): This is the allocation factor between the systems utilized per the MFRs Page 164 and 165 for allocation of general office salaries.

Aloha Utilities, Inc.
Overearnings Investigation Fees and Costs

<u>Invoice Date</u>	<u>Fees</u>	<u>Costs</u>	<u>Total</u>
August 15, 2000	\$ 2,482.00	\$ 2.00	\$ 2,482.00
September 13, 2000	760.00	15.44	775.44
October 16, 2000	820.00	3.50	823.50
November 13, 2000	840.00	6.10	846.10
December 13, 2000	260.00	23.00	283.00
January 26, 2001	4,780.00	597.74	5,377.74
February 14, 2001	2,020.00	116.72	2,136.72
March 15, 2001	600.00	134.95	734.95
April 18, 2001	<u>2,700.00</u>	<u>80.78</u>	<u>2,780.78</u>
	\$15,262.00	\$ 980.23	\$16,240.23

Total Attorney's Fees and Costs through 3/30/01 \$16,240.23

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FE.I. # 59-2783536

ALOHA UTILITIES, INC
6915 PERRINE RANCH RD
NEW PORT RICHEY, FL 34655

INVOICE # 23550
APRIL 18, 2001
FILE # 26038-0031

PAGE 1

MATTER	OVEREARNINGS INVESTIGATION		
03/07/01 FMD	REVIEW FILE AND ORDER RE: CORPORATE UNDERTAKING UPDATE AND SEND WITH COVER LETTER.	0.90	180.00
03/07/01 FMD	TELEPHONE CONFERENCE WITH NIXON RE: INVESTIGATION AND RELEASE OF MONIES; REVIEW NIXON'S SCHEDULE; LETTER TO WATFORD RE: SAME; CONFERENCE CALL WITH WATFORD AND NIXON.	1.30	260.00
03/13/01 FMD	REVIEW NIXON'S SCHEDULES RE: RESPONSE TO WOODS' REQUEST; CONFERENCE CALL RE: SAME WITH NIXON; BEGIN WORK ON LETTER TO WOODS.	2.30	460.00
03/14/01 FMD	FINISH DRAFT LETTER TO WOODS; TELEPHONE CONFERENCE WITH WATFORD RE: SAME; FINALIZE AND FILE SAME.	1.60	320.00
03/20/01 FMD	REVIEW REPORT ON RATES SUBJECT TO REFUND; DRAFT LETTER TO PSC RE: SAME; TELEPHONE CONFERENCE WITH WATFORD RE: CORPORATE UNDERTAKING.	1.20	240.00
03/21/01 FMD	REVIEW EXECUTED CORPORATE UNDERTAKING RECEIVED AND SEND WITH COVER LETTER TO PSC.	0.70	140.00
03/29/01 FMD	INTRA-OFFICE CONFERENCE; TELEPHONE CONFERENCE WITH JAEGER RE: INDEX AND LIMITED PROCEEDING AND RATE INVESTIGATION; ADDITIONAL TELEPHONE CONFERENCE WITH JAEGER; TELEPHONE CONFERENCES WITH WATFORD AND NIXON RE: ALL.	2.70	540.00
03/30/01 FMD	REVIEW WATER MANAGEMENT DISTRICT ORDER; REVIEW CONSENT ORDER; INTRA-OFFICE CONFERENCE; TELEPHONE CONFERENCE WITH JAEGER, NIXON AND WATFORD RE: POSITIONS	2.80	560.00

Continued

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ALOHA UTILITIES, INC

INVOICE # 23550
APRIL 18, 2001
FILE # 26038-0031

PAGE 2

ON ISSUES AND REQUIREMENTS; TELEPHONE
CONFERENCE WITH BELINKI'S OFFICE.

13.50

2,700.00

LONG DISTANCE CALLS
TELECOPIER
PHOTOCOPIES

3.28
51.00
26.50

TOTAL COSTS ADVANCED

80.78

TOTAL STATEMENT

\$2,780.78

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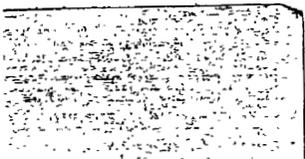
INVOICE # 23408
MARCH 15, 2001
FILE # 26038-0031

PAGE 1

MATTER OVEREARNINGS INVESTIGATION

02/20/01 FMD	REVIEW REPORT ON MONIES HELD SUBJECT TO REFUND FROM KURISH AND SEND WITH COVER LETTER TO PSC.	0.80	160.00
02/26/01 FMD	TELEPHONE CONFERENCE WITH WATFORD AND KURISH RE: MANAGEMENT AUDIT RESPONSE AND INPUT; REVIEW REMAINDER OF MANAGEMENT AUDIT; DRAFT SUGGESTIONS RE: SAME; TELEPHONE CONFERENCE WITH WATFORD AND KURISH RE: RESPONSES AND REVISIONS.	2.20	440.00
		3.00	600.00
	LONG DISTANCE CALLS	5.70	
	TELECOPIER	23.00	
	PHOTOCOPIES	106.25	
	TOTAL COSTS ADVANCED		134.95
	TOTAL STATEMENT		\$734.95

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F.E.I. # 59-2783536

ALOHA UTILITIES, INC
6915 PERRINE RANCH RD
NEW PORT RICHEY, FL 34655INVOICE # 23158
FEBRUARY 14, 2001
FILE # 26038-0031

PAGE 1

MATTER	OVEREARNINGS INVESTIGATION		
01/02/01 MSF	MONITOR PSC AGENDA CONFERENCE REGARDING ADDITIONAL SECURITY AND LETTER TO MR. WATFORD CONCERNING SAME.	0.90	180.00
01/08/01 FMD	TELEPHONE CONFERENCE WITH JAEGER RE: REQUEST FOR INFORMATION RELATED TO COMPOSITE AMORTIZATION RATE OF CIAC; TELEPHONE CONFERENCE WITH WATFORD RE: ADDITIONAL REQUESTS FROM STAFF.	0.90	180.00
01/09/01 FMD	REVIEW NOTES RE: TELEPHONE CONFERENCE WITH JAEGER; REVIEW EXHIBIT RCN-6 FROM RATE CASE; LETTER TO NIXON RE: REQUESTED SCHEDULE; TELEPHONE CONFERENCE WITH WATFORD RE: SAME; REVIEW DISCOVERY REQUEST FROM STAFF RECEIVED; SEND WITH COVER LETTER TO WATFORD AND NIXON.	2.80	560.00
01/09/01 FMD	TELEPHONE CONFERENCE WITH WATFORD;	0.00	0.00
01/22/01 FMD	TELEPHONE CONFERENCE WITH BART FLETCHER; ADDITIONAL TELEPHONE CONFERENCE WITH WATFORD RE: REQUESTED INFORMATION; TELEPHONE CONFERENCE WITH WATFORD RE: MISCALCULATION ON WATER PURCHASED; DRAFT LETTER TO FUDGE RE: REVISIONS TO SAME;	2.20	440.00
01/22/01 FMD	TELEPHONE CONFERENCE WITH WATFORD RE: REVISIONS TO LETTER.	0.00	0.00
01/23/01 FMD	TELEPHONE CONFERENCE WITH WATFORD RE: NOTE AND MORTGAGE ON BUILDING AND NEEDED INTEREST RATE; REVIEW NOTE; TELEPHONE CONFERENCE WITH WATFORD; REVISE LETTER TO JASON FUDGE AND SEND FINAL LETTER ON PURCHASED WATER ISSUE; REVIEW ORDER ON	2.60	520.00
01/23/01 FMD			

L
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ALOHA UTILITIES, INC

INVOICE # 26158
FEBRUARY 14, 2001
FILE # 26032-0031

PAGE 2

01/31/01 FMD	COVER LETTER AND SEND DRAFT LETTER TO FLETCHER RE: NOTE AND INTEREST RATE. REVIEW LETTER FROM KURISH TO FLETCHER; TELEPHONE CONFERENCE WITH KURISH RE: REVISIONS TO DRAFT.	0.70	140.00
		10.10	2,020.00
	LONG DISTANCE CALLS	19.72	
	TELECOPIER	39.00	
	PHOTOCOPIES	58.00	
	TOTAL COSTS ADVANCED		116.72
	TOTAL STATEMENT		\$2,136.72

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FEI # 59-2783536

ALOHA UTILITIES, INC
5915 PERRINE RANCH RD
NEW PORT RICHEY, FL 34655

INVOICE # 23109
JANUARY 26, 2001
FILE # 26038-0031

PAGE 1

MATTER	OVEREARNINGS INVESTIGATION		
12/06/00 FMD	TELEPHONE CONFERENCE WITH WATFORD RE: DISCOVERY RESPONSES; REVIEW NIXON'S SCHEDULE; BEGIN DRAFT OF LETTER; CONFERENCE CALL WITH NIXON AND WATFORD; REVIEW PRIOR DISCOVERY RESPONSES.	1.90	380.00
12/07/00 FMD	REVIEW FILE AND INQUIRIES FROM STAFF; REVIEW INFORMATION FROM NIXON; TELEPHONE CONFERENCE WITH WATFORD; PREPARE DRAFT RESPONSE TO PSC STAFF RE: DATA REQUESTS AND WELLS AND SEND DRAFT LETTER TO WATFORD AND NIXON.	4.20	840.00
12/08/00 FMD	TELEPHONE CONFERENCE WITH NIXON AND WATFORD RE: LETTER TO FUDGE ON RESPONSE TO STAFF DATA REQUEST ON WELLS; REVISE AND SEND DRAFT TO BOTH NIXON AND WATFORD FOR FINAL REVIEW; MAKE FINAL CHANGES AND FILE LETTER.	2.20	440.00
12/11/00 FMD	REVIEW PRIOR CORRESPONDENCE RE: ISSUES TO CONSIDER OUTSIDE TEST YEAR; REVIEW FILE AND VARIOUS DOCUMENTS; DRAFT LETTER TO STAFF AND SEND TO WATFORD AND NIXON FOR COMMENT; TELEPHONE CONFERENCE WITH WATFORD AND NIXON RE: SAME.	4.20	840.00
12/12/00 FMD	TELEPHONE CONFERENCE WITH WATFORD AND NIXON RE: REVISIONS TO EXTENSIVE LETTER ON RATE INVESTIGATION ISSUES; REVISE SAME AND SEND REVISED DRAFT.	2.20	440.00
12/13/00 FMD	TELEPHONE CONFERENCE WITH PORTER, NIXON AND WATFORD RE: REVISIONS TO FUDGE LETTER ON ISSUES FOR RATE INVESTIGATION; SEND REVISED LETTER; REVIEW ALLOCATION	2.40	480.00

LP

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FEI # 59-2783536

ALOHA UTILITIES, INC

INVOICE # 23109
JANUARY 26, 2001
FILE # 26038-0031

PAGE 2

12/13/00 FMD	SYSTEMS; REVIEW FILE AND ORGANIZE THE EXHIBITS TO LETTER; SEND FOURTH DRAFT TO WATFORD, NIXON AND PORTER.	0.00	0.00
12/14/00 FMD	REVIEW INFORMATION ON OFFICE LABOR FROM WATFORD AND NIXON; DRAFT REVISED SCHEDULE RE: SAME; CONTINUE ORGANIZING EXHIBITS; TELEPHONE CONFERENCE WITH WATFORD AND NIXON RE: SAME.	2.10	420.00
12/15/00 FMD	ORGANIZE AND FINALIZE SEVERAL EXHIBITS RE: EARNINGS ISSUES AND SEND ALL TO WATFORD AND NIXON WITH FIFTH DRAFT OF LETTER; TELEPHONE CONFERENCE WITH BOTH RE: FINALIZATION OF SAME; FINALIZE ALL AND FILE LETTER TO FUDGE WITH EXHIBITS;	2.60	520.00
12/15/00 FMD	REVIEW DOCUMENTS RE: PILOT PROJECT; ADDITIONAL TELEPHONE CONFERENCE WITH WATFORD PORTER AND NIXON.	0.00	0.00
12/20/00 FMD	REVIEW REFUND REPORT RE: OVERTURNINGS CASE AND FILE WITH PSC WITH COVER LETTER.	0.60	120.00
12/22/00 FMD	OBTAIN AND REVIEW STAFF RECOMMENDATION ON INCREASE IN CORPORATE UNDERTAKING AND SEND WITH COVER LETTER TO WATFORD.	1.50	300.00
		23.90	4,780.00
	LONG DISTANCE CALLS	33.99	
	TELECOPIER	59.50	
	PHOTOCOPIES	484.25	
	LEXIS SERVICE	20.00	

TOTAL COSTS ADVANCED 597.74

TOTAL STATEMENT \$5,377.74

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FEI # 59-2783536

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 22927
DECEMBER 13, 2000
FILE # 26038-0031

PAGE 1

MATTER OVEREARNINGS INVESTIGATION

11/07/00 FMD	TELEPHONE CONFERENCE WITH STAFF ATTORNEY RE: INTERROGATORY RESPONSES AND DATE FOR SAME; TELEPHONE CONFERENCE WITH WATFORD RE: SAME.	0.60	120.00
11/21/00 FMD	REVIEW REPORT OF RATES HELD SUBJECT TO REFUND PURSUANT TO RATE INVESTIGATION AND SUBMIT TO PSC WITH COVER LETTER.	0.70	140.00
		1.30	260.00
	TELECOPIER	20.50	
	PHOTOCOPIES	2.50	
	TOTAL COSTS ADVANCED		23.00
	TOTAL STATEMENT		\$283.00

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FEI # 59-2783536

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 22824
NOVEMBER 13, 2000
FILE # 26038-0031

PAGE 1

MATTER	OVEREARNINGS INVESTIGATION		
10/05/00 FMD	TELEPHONE CONFERENCE WITH WATFORD RE: MANAGEMENT AUDIT AND ADDITIONAL INQUIRIES; REVIEW LETTER FROM MANAGEMENT AUDITOR RE: SAME; INTRA-OFFICE CONFERENCE RE: SAME.	0.90	180.00
10/30/00 FMD	TELEPHONE CONFERENCE WITH FUDGE RE: ANSWERS TO STAFF QUESTIONS ON WATER; TELEPHONE CONFERENCE WITH WATFORD AND NIXON RE: SAME; REVIEW QUESTIONS AND PREVIOUS CORRESPONDENCE AND DISCOVERY RESPONSES; ADDITIONAL TELEPHONE CONFERENCE WITH FUDGE.	2.50	500.00
10/30/00 FMD		0.00	0.00
10/31/00 FMD	DRAFT LETTER TO WATFORD RE: STATUS OF DUE DATE ON RESPONSES TO STAFF QUESTIONS ON WATER PURCHASE.	0.80	160.00
		4.20	840.00
	LONG DISTANCE CALLS	1.10	
	TELECOPIER	5.00	
	TOTAL COSTS ADVANCED		6.10
	TOTAL STATEMENT		\$846.10

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ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 22784
OCTOBER 16, 2000
FILE # 26038-0031

PAGE 1

MATTER	OVEREARNINGS INVESTIGATION		
09/21/00 FMD	REVIEW FILE RE: PREVIOUS RESPONSE TO DISCOVERY ON WELLS; TELEPHONE CONFERENCE WITH WATFORD AND NIXON RE: WELLS.	1.30	260.00
09/22/00 FMD	TELEPHONE CONFERENCE WITH WATFORD RE: MANAGEMENT AUDIT AND ISSUES RE: WATER PURCHASED, STAFFING, ETC.	1.90	380.00
09/26/00 FMD	REVIEW LATEST DISCOVERY RE: QUESTIONS OF STAFF ON WATER PURCHASED AND SEND WITH COVER LETTER TO WATFORD.	0.90	180.00
		4.10	820.00
	PHOTOCOPIES	3.50	
	TOTAL COSTS ADVANCED		3.50
	TOTAL STATEMENT		\$823.50

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P O BOX 1567

TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FEI # 59-2783536

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 22593
SEPTEMBER 13, 2000
FILE # 26038-0031

PAGE 1

MATTER OVEREARNINGS INVESTIGATION

08/25/00 FMD	REVIEW PSC ORDER RE: OVEREARNINGS AND NEED FOR CORPORATE UNDERTAKING; TELEPHONE CONFERENCE WITH STAFF ANALYST RE: SAME; DRAFT CORPORATE UNDERTAKING.	1.70	340.00
08/31/00 FMD	TELEPHONE CONFERENCE WITH STAFF ACCOUNTANT RE: SECURITY AND MONEY HELD SUBJECT TO REFUND; DRAFT LETTER TO WATFORD; REVIEW RULE; REVISE LETTER TO WATFORD WITH DRAFT REFUND REPORT; SEND CORPORATE UNDERTAKING WITH COVER LETTER TO PSC.	2.10	420.00
08/31/00 FMD		0.00	0.00
		3.80	760.00
	FEDERAL EXPRESS	11.44	
	TELECOPIER	4.00	
	TOTAL COSTS ADVANCED		15.44
	TOTAL STATEMENT		\$775.44

PLEASE REFER TO INVOICE # WHEN REMITTING

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

P O BOX 1567
TALLAHASSEE, FLORIDA 32302-1567

(850) 877-6555

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WHEN REMITTING

FEI # 59-2783536

ALOHA UTILITIES, INC
2514 ALOHA PLACE
HOLIDAY, FL 34691

INVOICE # 20533
AUGUST 15, 2000
FILE # 26038-0031

PAGE 1

MATTER OVEREARNINGS INVESTIGATION

07/07/00 FMD	TELEPHONE CONFERENCE WITH TWO REPORTERS; REVIEW FASANO PRESS RELEASE; TELEPHONE CONFERENCE WITH NIXON AND WATFORD RE: PREPARATION FOR AGENDA; ADDITIONAL TELEPHONE CONFERENCE WITH WATFORD RE: EARNINGS INVESTIGATION; REVIEW NIXON	0.10	420.00
07/07/00 FMD	INFORMATION RE: SAME AND OTHER DOCUMENTS.	0.00	0.00
07/11/00 FMD	FINISH PREPARATION FOR AGENDA ON OVEREARNINGS; TELEPHONE CONFERENCE WITH NIXON; REVIEW VARIOUS DOCUMENTS AND ORDERS; GO TO PSC FOR PRELIMINARY PART OF AGENDA; PREPARE PRESENTATION FOR AGENDA; MEETINGS WITH WATFORD; GO TO	4.80	580.00
07/11/00 FMD	TO PSC AND PARTICIPATE IN AGENDA; RETURN TO OFFICE; ADDITIONAL MEETING RE: SAME.	0.00	0.00
07/11/00 JRJ	CONFERENCE WITH CLIENT RE: OVEREARNINGS DOCKET AND RELATED ISSUES.	1.00	200.00
07/12/00 JRJ	REVIEW STAFF RECOMMENDATION AND FINANCING DOCUMENTS RE: NOTICE TO BANK AND BEGIN DRAFT LETTER RE: SAME.	0.90	180.00
07/13/00 JRJ	REVIEW AND REVISE DRAFT NOTICE LETTER TO NATIONSBANK; TELEPHONE CONFERENCE WITH STEVE WATFORD RE: SAME.	0.80	160.00
07/14/00 JRJ	INTRA-OFFICE CONFERENCE RE: NOTICE TO LENDER OF EARNINGS INVESTIGATION; FORWARD LETTER TO BANK OF AMERICA.	0.60	120.00
07/31/00 FMD	REVIEW AUDIT REPORT AND SEND WITH COVER LETTER TO NIXON; TELEPHONE CONFERENCE WITH WATFORD; ADDITIONAL INTRA-OFFICE CONFERENCE WITH JENKINS; CONFERENCE CALL	1.40	280.00

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

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TALLAHASSEE, FLORIDA 32302-1567

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PLEASE REFER TO INVOICE NUMBER
WHEN REMITTING

FEI # 59-2783536

ALOHA UTILITIES, INC

INVOICE # 22533
AUGUST 1ST, 2000
FILE # 26032-0031

PAGE 2

07/31/00 JRJ	REACTION TO ORDER. REVIEW PSC OPENING OVERTURNINGS INVESTIGATION DOCKET; TELEPHONE CONFERENCE WITH CLIENT RE: NOTICE TO BANK OF PSC OVERTURNINGS INVESTIGATION DOCKET; DRAFT LETTER TO BANK OF AMERICA RE: SAME.	0.80	160.00
		12.40	2,480.00
TELECOPIER		2.00	
	TOTAL COSTS ADVANCED		2.00
	TOTAL STATEMENT		\$2,482.00

PLEASE REFER TO INVOICE # WHEN REMITTING

ALOHA UTILITIES, INC.
Summary of Accounting Expense
Docket No. 000737-WS
Cronin, Jackson, Nixon & Wilson, CPA's, PA

<u>Month of Service</u>	<u>Income Date</u>	<u>Fees</u>	<u>Out of Pocket</u>	<u>Total</u>
June 2000	7/20/00	\$ 3,468		\$ 3,468
July 2000	9/08/00	1,960		1,960
December 2000	1/26/01	1,080		1,080
January 2001	2/26/01	495		495
March 2001	4/20/01	<u>4,455</u>		<u>4,455</u>
Total actual billed		<u>11,458</u>		<u>11,458</u>
Incurred but unbilled:				
4/25/01 – Review Staff Recc., Conf. with Staff – R. Nixon 4 hrs. @ \$165		660		660
4/26/01 – Sched. Rate Case Exp. R. Nixon 1.5 hrs. @ \$165		<u>248</u>	<u>\$ 50</u>	<u>298</u>
Total unbilled charges		<u>908</u>	<u>50</u>	<u>958</u>
Estimate to complete:				
Review Revised Staff Recc. R. Nixon 2 hrs. @ \$165		<u>330</u>	<u>25</u>	<u>355</u>
Total Accounting Expense		<u>\$ 12,696</u>	<u>\$ 75</u>	<u>\$ 12,771</u>

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, 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

February 26, 2001

Aloha Utilities, Inc.
Attn: Marion, Accounts Payable
6915 Perrine Ranch Rd.
New Port Richey, FL 34655

#110

For professional services rendered during January 2001, as follows:

1. Partial billing for work completed on the audited financial statements for the year ended December 31, 2000	\$ 12,715.00
2. Review client's compiled statements for the 4 th quarter, 2000	495.00
3. Two conferences related to Staff recommendation in the Seven Springs wastewater rate case	165.00
4. Review Staff recommendation in Seven Springs wastewater rate case	3,510.00
5. Partial billing for work completed on the Seven Springs water service availability case	12,952.50
6. Partial billing for preparation of schedules related to Seven Springs water limited proceeding purchased water increase	165.00
7. Answer Interrogatory 17 – over earnings investigation	495.00
8. Telephone, postage, mileage, and copies	<u>142.18</u>
Subtotal	30,639.68
Less discount on audit fees	<u>(6,000.00)</u>
Total	<u>\$ 24,639.68</u>

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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 5,369.96

6 FIRM MANAGEMENT (ADM)

ROBERT C. NIXON RCN 276041 1/10/01 2.00

120 INTERIM FIELD WORK (AUD)

RONALDAS G. JURGUTIS RGJ 274276 1/23/01 105.00 8.00 840.00
 RONALDAS G. JURGUTIS RGJ 274263 1/26/01 105.00 8.00 840.00
 RONALDAS G. JURGUTIS RGJ 274262 1/29/01 105.00 8.00 840.00
 Totals: 24.00 2,520.00 *Audit*

121 YEAR END FIELD WORK (AUD)

JOHN H. CRONIN JR. JHC 274314 1/25/01 165.00 8.00 1,320.00
 JOHN H. CRONIN JR. JHC 274487 1/26/01 165.00 8.00 1,320.00
 JOHN H. CRONIN JR. JHC 274488 1/27/01 165.00 5.00 825.00
 RONALDAS G. JURGUTIS RGJ 274261 1/30/01 105.00 8.00 840.00
 RONALDAS G. JURGUTIS RGJ 274259 1/31/01 105.00 8.00 840.00
 RONALDAS G. JURGUTIS RGJ 274260 1/31/01 105.00 8.00 840.00
 Totals: 45.00 5,985.00 *Audit*

124 PLANNING (AUD)

JOHN H. CRONIN JR. JHC 274323 1/22/01 165.00 1.00 165.00
 RONALDAS G. JURGUTIS RGJ 274283 1/08/01 105.00 1.00 105.00
 Totals: 2.00 270.00 *Audit*

127 OTHER (AUD)

RONALDAS G. JURGUTIS RGJ 274279 1/25/01 105.00 4.00 420.00 *Audit*

137 REVIEW CLIENT STMT'S (R/C)

JOHN H. CRONIN JR. JHC 274341 1/13/01 165.00 1.00 165.00
 JOHN H. CRONIN JR. JHC 274313 1/15/01 165.00 2.00 330.00
 Totals: 3.00 495.00 *Comp. H/Ot*

197 TYPING (MISC)

DORIS I. JONES DIJ 273772 1/08/01 30.00 0.25 7.50
 DORIS I. JONES DIJ 273800 1/16/01 30.00 0.50 15.00
 DORIS I. JONES DIJ 273723 1/17/01 30.00 0.25 7.50
 DORIS I. JONES DIJ 273713 1/23/01 30.00 0.25 7.50
 DORIS I. JONES DIJ 273761 1/29/01 30.00 0.25 7.50
 DORIS I. JONES DIJ 273764 1/30/01 30.00 0.25 7.50
 Totals: 1.75 52.50 *Audit*

198 MISCELLANEOUS (MISC)

DORIS I. JONES DIJ 273762 1/29/01 30.00 0.25 7.50
 DORIS I. JONES DIJ 273737 1/30/01 30.00 0.50 15.00
 DORIS I. JONES DIJ 273746 1/31/01 30.00 0.25 7.50
 Totals: 1.00 30.00 *Audit*

202 CONFERENCE (UTIL)

ROBERT C. NIXON RCN 276030 1/26/01 165.00 1.00 165.00

SSS. Rate Case

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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					15,307.46
204 SERVICE AVAILABILITY/AFPI (UTIL)					
ROBERT C. NIXON	RCN	276138	1/02/01	165.00	3.50 577.50
ROBERT C. NIXON	RCN	276141	1/04/01	165.00	2.00 330.00
ROBERT C. NIXON	RCN	276040	1/09/01	165.00	4.00 660.00
ROBERT C. NIXON	RCN	276042	1/10/01	165.00	6.00 990.00
ROBERT C. NIXON	RCN	276043	1/11/01	165.00	6.00 990.00
ROBERT C. NIXON	RCN	276046	1/12/01	165.00	5.00 825.00
ROBERT C. NIXON	RCN	276047	1/13/01	165.00	6.00 990.00
ROBERT C. NIXON	RCN	276048	1/15/01	165.00	8.00 1,320.00
ROBERT C. NIXON	RCN	276049	1/16/01	165.00	7.00 1,155.00
ROBERT C. NIXON	RCN	276053	1/18/01	165.00	7.00 1,155.00
ROBERT C. NIXON	RCN	276054	1/19/01	165.00	8.00 1,320.00
ROBERT C. NIXON	RCN	276055	1/22/01	165.00	8.00 1,320.00
ROBERT C. NIXON	RCN	276020	1/23/01	165.00	8.00 1,320.00
				Totals:	78.50 12,952.50
210 OTHER (UTIL)					
RONALDAS G. JURGUTIS	RGJ	274280	1/25/01	105.00	4.00 420.00 <i>SSS R.C</i>
218 REQ & REC COST OF CAPITAL (UTIL)					
PAUL E. DeCHARIO	PED	273986	1/05/01	90.00	3.50 315.00 <i>SSS R.C</i>
PAUL E. DeCHARIO	PED	273985	1/06/01	90.00	1.50 135.00
				Totals:	5.00 450.00
220 ANSWER INTERROG/DOC. REQ. (UTIL)					
PAUL E. DeCHARIO	PED	273993	1/10/01	90.00	0.50 45.00
PAUL E. DeCHARIO	PED	273994	1/11/01	90.00	5.00 450.00
				Totals:	5.50 495.00 <i>Date must</i>
244 LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON	RCN	276032	1/29/01	165.00	1.00 165.00 <i>Water SSW</i>
245 REVIEW STAFF RECOMMENDATN (UTIL)					
ROBERT C. NIXON	RCN	276143	1/04/01	165.00	4.00 660.00
ROBERT C. NIXON	RCN	276144	1/05/01	165.00	8.00 1,320.00
ROBERT C. NIXON	RCN	276145	1/08/01	165.00	4.00 660.00
				Totals:	16.00 2,640.00 <i>SSS R. Case</i>
345 SPECIAL PROJECTS (TAX)					
JAMES L. CARLSTEDT	JLC	274451	1/24/01	125.00	3.00 375.00
JAMES L. CARLSTEDT	JLC	274382	1/30/01	125.00	0.50 62.50
				Totals:	3.50 437.50 <i>Audit</i>
901 TELEPHONE (EXP.)					
ROBERT C. NIXON	RCN	281475	1/13/01	8.07	1.00 8.07
902 POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	276268	1/31/01	4.21	1.00 4.21
903 TRAVEL (EXP.)					
JOHN H. CRONIN JR.	JHC	276180	1/25/01	16.81	1.00 16.81

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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					32,896.55		
904 XEROX (EXP.)							
ROBERT C. NIXON	RCN	276208	1/31/01	0.20	495.00	99.00	
909 FAXES (EXP.)							
ROBERT C. NIXON	RCN	281538	1/31/01	14.09	1.00	14.09	
Billing (Inv. # 35897)					1/31/01	-5,369.96	
Ending Work In Process Balance					<u>27,639.68</u>		

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
197.25	\$27,497.50	\$ 142.18		27,639.68	0.00	0.00	0.00
Year-To-Date W-I-P Activity (\$)				Current Month Accounts Receivable (\$)			
Work Charged	Adjust-ments	Billings		Beginning Balance	Billings	Finance Charge	Sales Tax
267956.71	-17486.00	266301.04		21,803.54	5,369.96	0.00	0.00
				Write-off	Credit Memo	Receipts	Ending Balance
				0.00	0.00	6,339.39	20,834.11

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

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

INVOICE

April 20, 2001

Aloha Utilities, Inc.
Attn: Marion, Accounts Payable
6915 Perrine Ranch Rd.
New Port Richey, FL 34655

#110

For professional services rendered during March 2001, as follows:

1. Work completed on the audited financial statements for the year ended December 31, 2000	\$ 4,290.00
2. Preparation of schedules based on the year ended December 31, 2000 requested by PSC Staff for the Aloha Gardens and Seven Springs Water Systems rate investigation	4,455.00
3. Work completed on the 2000 Index and Pass-through adjustment	915.00
4. Work completed on the 2000 PSC Annual Report	525.00
5. Review, revise, and prepare write-up on points for reconsideration in the Seven Springs Wastewater Rate Case; review Staff recommendation regarding same	1,732.50
6. Several conferences with PSC Staff regarding 1999 amended Regulatory Assessment Fee return; find our copy of the amended return and send to Tallahassee	907.50
7. Review preliminary deferred tax calculations and prepare preliminary rate of return calculation for year ended 12/31/00	1,905.00
8. Prepare estimate of federal income tax and return extension	277.50
9. Preparation of tangible property tax return	525.00
10. Telephone, postage, Federal Express charges, mileage, and copies	<u>369.13</u>
Total	<u>\$ 15,901.63</u>

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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						9,951:71
121 YEAR END FIELD WORK (AUD)						
RONALDAS G. JURGUTIS	RGJ	302496	3/06/01	105.00	9.00	945.00
RONALDAS G. JURGUTIS	RGJ	302472	3/17/01	105.00	6.00	630.00
Totals:					15.00	1,575.00
<i>Audit</i>						
127 OTHER (AUD)						
GAIL B. WALUNAS	GBW	293792	3/20/01	30.00	0.25	7.50
RONALDAS G. JURGUTIS	RGJ	302494	3/05/01	105.00	4.00	420.00
Totals:					4.25	427.50
<i>Audit</i>						
197 TYPING (MISC)						
DORIS I. JONES	DIJ	289985	3/12/01	30.00	2.00	60.00
DORIS I. JONES	DIJ	289998	3/14/01	30.00	0.25	7.50
DORIS I. JONES	DIJ	293653	3/19/01	30.00	0.50	15.00
DORIS I. JONES	DIJ	299810	3/26/01	30.00	1.50	45.00
Totals:					4.25	127.50
<i>Audit</i>						
198 MISCELLANEOUS (MISC)						
DORIS I. JONES	DIJ	289990	3/09/01	30.00	0.25	7.50
DORIS I. JONES	DIJ	289997	3/14/01	30.00	0.50	15.00
DORIS I. JONES	DIJ	293654	3/19/01	30.00	1.00	30.00
DORIS I. JONES	DIJ	299808	3/26/01	30.00	0.25	7.50
Totals:					2.00	60.00
<i>Audit</i>						
200 PSC RATE INVESTIGATION (UTIL)						
ROBERT C. NIXON	RCN	302365	3/07/01	165.00	1.00	165.00
ROBERT C. NIXON	RCN	302388	3/08/01	165.00	2.50	412.50
ROBERT C. NIXON	RCN	302380	3/09/01	165.00	2.00	330.00
ROBERT C. NIXON	RCN	302377	3/12/01	165.00	9.00	1,485.00
ROBERT C. NIXON	RCN	302376	3/13/01	165.00	8.00	1,320.00
ROBERT C. NIXON	RCN	302374	3/14/01	165.00	3.00	495.00
Totals:					25.50	4,207.50
<i>Rate Investigation</i>						
202 CONFERENCE (UTIL)						
ROBERT C. NIXON	RCN	302386	3/08/01	165.00	1.50	247.50
<i>Rate investigation</i>						
203 INDEX-PASS THROUGH ADJ. (UTIL)						
PAUL E. DeCHARIO	PED	289426	3/11/01	90.00	1.00	90.00
ROBERT C. NIXON	RCN	302340	3/17/01	165.00	5.00	825.00
Totals:					6.00	915.00
208 RATE CASE ADMIN. (UTIL)						
ROBERT C. NIXON	RCN	302387	3/08/01	165.00	1.50	247.50
<i>Review Final Response on Reconsideration</i>						
209 ANNUAL REPORTS (UTIL)						
RONALDAS G. JURGUTIS	RGJ	302495	3/05/01	105.00	5.00	525.00
210 OTHER (UTIL)						
ROBERT C. NIXON	RCN	302372	3/02/01	165.00	4.00	660.00
ROBERT C. NIXON	RCN	302361	3/07/01	165.00	1.00	165.00
<i>Reconsideration Request</i>						

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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					19,109:21
210 OTHER (UTIL) (Cont.)					
ROBERT C. NIXON	RCN	302364	3/07/01	165.00	1.00 165.00
ROBERT C. NIXON	RCN	302385	3/08/01	165.00	1.50 247.50
ROBERT C. NIXON	RCN	302382	3/09/01	165.00	1.00 165.00
ROBERT C. NIXON	RCN	302384	3/09/01	165.00	1.50 247.50
ROBERT C. NIXON	RCN	302331	3/23/01	165.00	1.50 247.50
ROBERT C. NIXON	RCN	302356	3/26/01	165.00	2.00 330.00
RONALDAS G. JURGUTIS	RGJ	302491	3/02/01	105.00	9.00 945.00
RONALDAS G. JURGUTIS	RGJ	302492	3/03/01	105.00	6.00 630.00
				Totals:	28.50 3,802.50
217 RATE OF RETURN (UTIL)					
RONALDAS G. JURGUTIS	RGJ	303090	3/24/01	105.00	2.00 210.00
243 PLANT IN SERVICE - W & S (UTIL)					
PAUL E. DeCHARIO	PED	289429	3/10/01	90.00	8.50 765.00
PAUL E. DeCHARIO	PED	289427	3/11/01	90.00	1.00 90.00
				Totals:	9.50 855.00
245 REVIEW STAFF RECOMMENDATN (UTIL)					
ROBERT C. NIXON	RCN	302332	3/23/01	165.00	3.00 495.00
246 CIAC/ACC AMORT BY TYPE-W (UTIL)					
PAUL E. DeCHARIO	PED	289592	3/03/01	90.00	4.00 360.00
PAUL E. DeCHARIO	PED	289591	3/04/01	90.00	2.50 225.00
				Totals:	6.50 585.00
279 ACC DEFERRED TAXES-FED/ST (UTIL)					
PAUL E. DeCHARIO	PED	289425	3/11/01	90.00	5.00 450.00
301 RETURN PREPARATION (TAX)					
JOHN H. CRONIN JR.	JHC	302290	3/22/01	165.00	0.50 82.50
309 RESEARCH (TAX)					
JEANETTE SUNG	J S	289977	3/12/01	75.00	1.00 75.00
312 TANGIBLE RETURN (TAX)					
RONALDAS G. JURGUTIS	RGJ	302477	3/15/01	105.00	2.00 210.00
RONALDAS G. JURGUTIS	RGJ	302475	3/16/01	105.00	3.00 315.00
				Totals:	5.00 525.00
343 TAX RETURN EXTENSION (TAX)					
CHRISTINE R. CHRISTIAN	CRC	289672	3/08/01	65.00	0.25 16.25
ROBERT H. JACKSON	RHJ	289393	3/07/01	165.00	0.25 41.25
				Totals:	0.50 57.50
355 SHAREHOLDER RETURNS (TAX)					
JAMES L. CARLSTEDT	JLC	296897	3/24/01	125.00	0.25 31.25

Release of escrow

Delinquent tax

Audit

Audit

Reconsideration

Audit

Audit

FB Date: 3/31/01 Cronin, Jackson, Nixon & Wilson, CPA's
 Period 3/01/01 to 3/31/01 Clearwater, FL 33765

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

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)

<u>Employee Name</u>	<u>Emp Ref. Num.</u>	<u>Date</u>	<u>Rate</u>	<u>Hrs/Itms</u>	<u>Totals</u>	
Work In Process-Balance Forward					25,452.96	
55 SHAREHOLDER RETURNS (TAX) (Cont.)						
JAMES L. CARLSTEDT	JLC	296910	3/26/01	125.00	0.25	31.25
				Totals:	0.50	62.50
01 TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	296505	3/13/01	16.22	1.00	16.22
02 POSTAGE (EXP.)						
ROBERT C. NIXON	RCN	303262	3/31/01	5.44	1.00	5.44
03 TRAVEL (EXP.)						
JOHN H. CRONIN JR.	JHC	302514	3/31/01	4.65	1.00	4.65
JOHN H. CRONIN JR.	JHC	302525	3/31/01	25.67	1.00	25.67
				Totals:	2.00	30.32
04 XEROX (EXP.)						
ROBERT C. NIXON	RCN	302585	3/31/01	0.20	1101.00	220.20
05 FEDERAL EXPRESS (EXP.)						
ROBERT C. NIXON	RCN	300025	3/14/01	8.42	1.00	8.42
ROBERT C. NIXON	RCN	300026	3/14/01	12.33	1.00	12.33
ROBERT C. NIXON	RCN	300027	3/14/01	12.33	1.00	12.33
ROBERT C. NIXON	RCN	300017	3/19/01	8.42	1.00	8.42
ROBERT C. NIXON	RCN	300018	3/19/01	15.55	1.00	15.55
				Totals:	5.00	57.05
09 FAXES (EXP.)						
ROBERT C. NIXON	RCN	300050	3/31/01	39.90	1.00	39.90
Billing (Inv. # 36059)					3/31/01	-12,951.71

4/17/01 10:27 am

Current Work In Process

B Date: 3/31/01 Cronin, Jackson, Nixon & Wilson, CPA's
Period 3/01/01 to 3/31/01 Clearwater, FL 33765

Client: 110 ALOHA UTILITIES, INC.
Resp. 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					12,901.63

09 FAXES (EXP.) (Cont.)

Adjustment (Inv. # 36059)	3/31/01	3,000.00
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Ending Work In Process Balance	15,901.63
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Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
127.00	\$15,532.50	\$ 369.13	14,063.20	1,949.26	-110.83	0.00
Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
28,853.34	-3,000.00	37,591.39	30,009.64	12,951.71	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	5,369.96	37,591.39

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

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

COPY

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

INVOICE

July 20, 2000

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

#110

For professional services rendered during June, 2000, as follows:

1. Work completed on the audited financial statements for the year ended December 31, 1999	<u>\$ 3,645.00</u>
2. Work related to the ongoing rate case, as set forth in the attached work-in-process summary:	
a. Copy rate case workpaper files for Document Request No. 1 from Staff	232.50
b. Two telephone conferences with management regarding Staff's First Interrogatories and Request for Documents	560.00
c. Prepare written response to PSC Staff rate case audit	2,605.00
d. Answer Staff's First Set of Interrogatories and Document Requests	<u>5,760.00</u>
Subtotal (post to Account 186.044)	<u>9,157.50</u>
3. Review Staff Recommendation - Water Quality Investigation (post to Account 186.010)	480.00
4. Conferences with PSC auditors and furnish responses to various audit requests - second audit rate investigation (Marion, set up another 186 account and defer these expenses)	<u>3,467.50</u>
5. Rate case out-of-pocket expense for telephone, postage, copies, Federal Express charges, and faxes (post to Account 186.044)	770.71
6. Mileage costs related to audit	<u>4.96</u>
Total	<u>\$17,525.67</u>

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

Client FYE: 12/31

Performed (Work Code, Desc, Billing Code)	Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
In Process-Balance Forward						29,924.62

YEAR END FIELD WORK (AUD)

ERIC M. DOAN	EMD	200930	6/19/00	100.00	1.50	150.00	<i>Audit</i>
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REPORTS (AUD)

JOHN H. CRONIN JR.	JHC	201070	6/02/00	160.00	3.00	480.00	
JOHN H. CRONIN JR.	JHC	201075	6/06/00	160.00	3.00	480.00	<i>Audit</i>
JOHN H. CRONIN JR.	JHC	201077	6/07/00	160.00	7.00	1,120.00	
JOHN H. CRONIN JR.	JHC	201084	6/09/00	160.00	2.00	320.00	
RONALDAS G. JURGUTIS	RGJ	201619	6/06/00	95.00	3.00	285.00	
Totals:						18.00	2,685.00

OTHER (AUD)

JOHN H. CRONIN JR.	JHC	201061	6/19/00	160.00	1.00	160.00	
JOHN H. CRONIN JR.	JHC	201105	6/27/00	160.00	2.00	320.00	<i>Audit</i>
Totals:						3.00	480.00

TYPING (MISC)

ANGELA P. FERREIRE	APF	2006701	6/06/00	30.00	0.50	15.00	
ANGELA P. FERREIRE	APF	200679	6/07/00	30.00	1.00	30.00	
ANGELA P. FERREIRE	APF	200680	6/07/00	30.00	1.00	30.00	
ANGELA P. FERREIRE	APF	200682	6/07/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200685	6/08/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200690	6/09/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200728	6/14/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200719	6/19/00	30.00	0.50	15.00	
ANGELA P. FERREIRE	APF	200628	6/23/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200631	6/23/00	30.00	0.75	22.50	<i>Audit</i>
ANGELA P. FERREIRE	APF	200633	6/26/00	30.00	2.25	67.50	
ANGELA P. FERREIRE	APF	200669	6/27/00	30.00	1.00	30.00	
ANGELA P. FERREIRE	APF	200673	6/27/00	30.00	0.25	7.50	
ANGELA P. FERREIRE	APF	200674	6/27/00	30.00	0.75	22.50	
ANGELA P. FERREIRE	APF	200678	6/28/00	30.00	1.25	37.50	
JUDY L. BRUGAN	JLG	201341	6/26/00	30.00	0.50	15.00	
Totals:						11.00	330.00

MISCELLANEOUS (MISC)

ANGELA P. FERREIRE	APF	200723	6/12/00	30.00	0.50	15.00	<i>Rate Case</i>
ANGELA P. FERREIRE	APF	200717	6/19/00	30.00	4.50	135.00	<i>Rate Case</i>
ANGELA P. FERREIRE	APF	200649	6/22/00	30.00	1.00	30.00	<i>Rate Case</i>
ANGELA P. FERREIRE	APF	200665	6/26/00	30.00	0.50	15.00	
ANGELA P. FERREIRE	APF	200651	6/28/00	30.00	0.50	15.00	
ANGELA P. FERREIRE	APF	200677	6/28/00	30.00	0.75	22.50	
Totals:						7.75	232.50

CONFERENCE (UTIL)

ROBERT C. NIXON	RCN	201573	6/02/00	160.00	3.50	560.00	<i>Rate Case</i>
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OTHER (UTIL)

ROBERT C. NIXON	RCN	201541	6/23/00	160.00	5.00	800.00	<i>Beyond the 1st Audit</i>
ROBERT C. NIXON	RCN	201542	6/24/00	160.00	7.00	1,120.00	<i>Rate Case</i>

Date: 6/30/00 Crown, Jackson, Nixon & Wilson, CPA's
and 6/01/00 to 6/30/00 Clearwater, FL 33765

Client: UO ALOHA UTILITIES, INC.
Rep. Partner: RON ROBERT C. NIXON

Client FYE: 12/31

k Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Items	Totals
k In Process-Balance Forward					36,282.12

l OTHER (UTIL) (Cont.)

ROBERT C. NIXON	RCN	201559	6/27/00	160.00	2.50	400.00
RONALDAS G. JURGUTIS	RGJ	201598	6/26/00	95.00	3.00	285.00
Totals:					17.50	2,605.00

l ANSWER INTERROG/DOC. REQ. (UTIL)

ROBERT C. NIXON	RCN	201578	6/14/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	201576	6/15/00	160.00	4.00	640.00
ROBERT C. NIXON	RCN	201574	6/16/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	201549	6/17/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	201548	6/19/00	160.00	5.00	800.00
ROBERT C. NIXON	RCN	201539	6/22/00	160.00	2.00	320.00
ROBERT C. NIXON	RCN	201540	6/23/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	201543	6/26/00	160.00	5.00	800.00
ROBERT C. NIXON	RCN	201560	6/27/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	201557	6/28/00	160.00	5.00	800.00
Totals:					36.00	5,760.00

*Rate
Total*

l REVIEW STAFF RECOMMENDATION (UTIL)

ROBERT C. NIXON	RCN	201564	6/09/00	160.00	3.00	480.00
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*Rate
Quality
Invest*

l STAFF REQ/RESPONSES-FSC (UTIL)

JOHN H. CRONIN JR.	JHC	201081	6/08/00	160.00	1.00	160.00
JOHN H. CRONIN JR.	JHC	201083	6/09/00	160.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	201067	6/22/00	160.00	1.00	160.00
JOHN H. CRONIN JR.	JHC	201098	6/23/00	160.00	3.00	480.00
JOHN H. CRONIN JR.	JHC	201102	6/26/00	160.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	201106	6/27/00	160.00	2.00	320.00
PAUL E. DeCHARIO	PED	198477	6/12/00	85.00	4.00	340.00
PAUL E. DeCHARIO	PED	198480	6/12/00	85.00	0.50	42.50
PAUL E. DeCHARIO	PED	198433	6/19/00	85.00	2.00	170.00
PAUL E. DeCHARIO	PED	198451	6/25/00	85.00	0.25	21.25
PAUL E. DeCHARIO	PED	198448	6/26/00	85.00	3.50	297.50
PAUL E. DeCHARIO	PED	198443	6/28/00	85.00	3.25	276.25
ROBERT C. NIXON	RCN	201563	6/09/00	160.00	1.50	240.00
ROBERT C. NIXON	RCN	201583	6/12/00	160.00	2.00	320.00
Totals:					28.00	3,467.50

*Rate
Investigation
46445
+55 Note*

l TELEPHONE (EXP.)

ROBERT C. NIXON	RCN	199334	6/13/00	3.50	1.00	3.50
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*Rate
Cost*

l POSTAGE (EXP.)

ROBERT C. NIXON	RCN	199365	6/30/00	4.08	1.00	4.08
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*Rate
Calculation*

l TRAVEL (EXP.)

JOHN H. CRONIN JR.	JHC	200581	6/30/00	4.96	1.00	4.96
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*Rate
Audit*

l REPOX (EXP.)

ROBERT C. NIXON	RCN	199224	6/30/00	0.20	52.00	10.40
ROBERT C. NIXON	RCN	199225	6/30/00	0.20	70.00	14.00

Date: 6/30/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 6/01/00 to 6/30/00 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					46,711.56

14 XEROX (EXP.) (Cont.)

ROBERT C. NIXON	RCN	199230	6/30/00	0.20	457.00	91.40
ROBERT C. NIXON	RCN	199231	6/30/00	0.20	270.00	54.00
ROBERT C. NIXON	RCN	199232	6/30/00	0.20	478.00	95.60
ROBERT C. NIXON	RCN	199233	6/30/00	0.20	130.00	26.00
ROBERT C. NIXON	RCN	199234	6/30/00	0.20	82.00	16.40
ROBERT C. NIXON	RCN	199235	6/30/00	0.20	135.00	27.00
ROBERT C. NIXON	RCN	199236	6/30/00	0.20	274.00	54.80
ROBERT C. NIXON	RCN	199237	6/30/00	0.20	55.00	11.00
ROBERT C. NIXON	RCN	199238	6/30/00	0.20	50.00	10.00
ROBERT C. NIXON	RCN	199239	6/30/00	0.20	<u>1097.00</u>	<u>219.40</u>
Totals:					3150.00	630.00

Handwritten initials

15 FEDERAL EXPRESS (EXP.)

JOHN H. CRONIN JR.	JHC	198489	6/09/00	11.23	1.00	11.23
JOHN H. CRONIN JR.	JHC	198484	6/14/00	7.90	1.00	7.90
Totals:					2.00	19.13

Handwritten initials

19 FAXES (EXP.)

ROBERT C. NIXON	RCN	200240	6/30/00	114.00	1.00	114.00
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Handwritten initials

Billing (Inv. # 35290)

6/30/00

-20,607.12

Ending Work In Process Balance

10,843.17

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

JAMES L. CARLSTEDT, C.P.A.
CHRISTINE R. CHRISTIAN, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
ERIC M. DOAN, C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
HOLLY M. TOWNER, C.P.A.
JOHN A. VANTREASE, 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

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

September 8, 2000

#110

For professional services rendered during July 2000, as follows:

1. Federal and State 1999 tax return preparation	\$ <u>510.00</u>
2. Work related to the overearnings investigation as noted on the attached work-in-progress summary:	
a. Conference with S. Watford, M. Deterding and Porter regarding overearnings docket and audit	320.00 ✓
b. Review PSC audit findings and staff findings for overearnings investigation	960.00 ✓
c. Answers to staff requests / responses	<u>1,960.00</u>
	<u>3,240.00</u>
3. Work related to the ongoing rate case identified on the attached work-in-progress summary:	
a. Conference with management and attorney concerning motion to compell furnishing of documents	560.00
b. Prepare and furnish FPSC response to interrogatories/document request.	4,040.00
c. Preparation, including exhibits, for depositions and attendance	2,080.00
d. Staff Requests Expenses	405.00
Subtotal (post to Account 186.044)	<u>7,085.00</u>
4. Rate case out-of-pocket expense for telephone, postage, copies, Federal Express charges and faxes (post to Account 186.044)	268.11
5. Mileage costs related to audit	<u>42.41</u>
Total	<u>\$ 11,145.52</u>

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					18,943.17

7 TYPING (MISC)

ANGELA P. FERREIRE	APF	207267	7/05/00	30.00	0.25	7.50
ANGELA P. FERREIRE	APF	207268	7/06/00	30.00	0.25	7.50
ANGELA P. FERREIRE	APF	207269	7/07/00	30.00	0.25	7.50
ANGELA P. FERREIRE	APF	207271	7/14/00	30.00	1.00	30.00
ANGELA P. FERREIRE	APF	207280	7/17/00	30.00	0.25	7.50
ANGELA P. FERREIRE	APF	207281	7/19/00	30.00	0.50	15.00
ANGELA P. FERREIRE	APF	207290	7/19/00	30.00	0.25	7.50
ANGELA P. FERREIRE	APF	207306	7/21/00	30.00	0.75	22.50
CAROL L. HOUGHTON	CLH	207368	7/12/00	30.00	0.50	15.00
Totals:					4.00	120.00

Rate Increase
Cancel

8 CONFERENCE (UTIL)

ROBERT C. NIXON	RCN	215244	7/10/00	150.00	2.00	320.00
ROBERT C. NIXON	RCN	215248	7/13/00	150.00	2.00	320.00
ROBERT C. NIXON	RCN	215250	7/21/00	150.00	1.50	240.00
Totals:					5.50	880.00

320.00 overearnings
320.00 rate increase
240.00

9 RATE CASE REPORT (UTIL)

ROBERT C. NIXON	RCN	215231	7/16/00	150.00	2.00	480.00
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Investigation
480.00 PSC audit (and
audit findings)

10 ANSWER INTERROG/DOC. REQ. (UTIL)

ROBERT C. NIXON	RCN	215247	7/12/00	150.00	3.00	450.00
ROBERT C. NIXON	RCN	215212	7/12/00	150.00	3.00	450.00
ROBERT C. NIXON	RCN	215214	7/14/00	150.00	3.00	450.00
ROBERT C. NIXON	RCN	215213	7/15/00	150.00	6.00	1,200.00
ROBERT C. NIXON	RCN	215210	7/17/00	150.00	3.00	450.00
ROBERT C. NIXON	RCN	215209	7/18/00	150.00	2.50	400.00
Totals:					24.50	3,950.00

Extra Travel
Interrogatory
response preparation

11 DEPOSE ATTEND DEPOSITION (UTIL)

ROBERT C. NIXON	RCN	215226	7/21/00	150.00	4.00	640.00
ROBERT C. NIXON	RCN	215227	7/24/00	150.00	2.00	320.00
ROBERT C. NIXON	RCN	215229	7/24/00	150.00	5.00	800.00
Totals:					11.00	1,760.00

Rate Increase
Preparation
for deposition

12 DEPOSITION EXHIBITS (UTIL)

ROBERT C. NIXON	RCN	215224	7/25/00	150.00	2.00	320.00
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320.00 Rate Increase

13 REVIEW STAFF RECOMMENDATION (UTIL)

ROBERT C. NIXON	RCN	215258	7/06/00	150.00	3.00	450.00
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overearnings
overearnings
Review Staff Recomme

14 STAFF REQ/RESPONSES-PSC (UTIL)

JOHN H. CRONIN JR.	JHC	208566	7/12/00	150.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	208569	7/13/00	150.00	3.00	480.00
JOHN H. CRONIN JR.	JHC	207620	7/14/00	150.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	207625	7/17/00	150.00	1.00	150.00
JOHN H. CRONIN JR.	JHC	207628	7/20/00	150.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	207601	7/24/00	150.00	2.00	320.00
JOHN H. CRONIN JR.	JHC	207612	7/25/00	150.00	1.00	150.00

and PSC
audit -
overearnings

Client: 110 ALDHA UTILITIES, INC.
 Resp. Partner: RCN ROBERT C. NIXON

Client FYE: 12/31

Work Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Items	Totals	
Work In Process-Balance Forward					28,253.17	
251 STAFF-REQ/RESPONSES-PSC (UTIL) (Cont.)						
PAUL E. DeCHARIO	PEP 207844	7/11/00	85.00	1.00	85.00	
ROBERT C. NIXON	RCN 215232	7/05/00	160.00	2.00	320.00	
				Totals:	15.00 3,425.22	
301 RETURN PREPARATION (TAX)						
PAUL E. DeCHARIO	PEP 207843	7/12/00	85.00	1.50	127.50	
PAUL E. DeCHARIO	PEP 207851	7/13/00	85.00	4.50	382.50	
				Totals:	6.00 512.22	
302 TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN 207157	7/31/00	10.00	1.00	10.00	
302 POSTAGE (EXP.)						
ROBERT C. NIXON	RCN 208924	7/31/00	9.33	1.00	9.33	
303 TRAVEL (EXP.)						
JOHN H. CADWIN JR.	JHC 207153	7/31/00	10.54	1.00	10.54	
JOHN H. CADWIN JR.	JHC 208922	7/31/00	31.87	1.00	31.87	
				Totals:	2.00 42.41	
304 XEROX (EXP.)						
ROBERT C. NIXON	RCN 208827	7/31/00	0.20	159.00	32.80	
305 FEDERAL EXPENSES (EXP.)						
ROBERT C. NIXON	RCN 207204	7/01/00	8.59	1.00	8.59	
ROBERT C. NIXON	RCN 207205	7/01/00	7.90	1.00	7.90	
ROBERT C. NIXON	RCN 207206	7/01/00	25.74	1.00	25.74	
ROBERT C. NIXON	RCN 207209	7/01/00	11.43	1.00	11.43	
ROBERT C. NIXON	RCN 207165	7/19/00	8.58	1.00	8.58	
				Totals:	5.00 22.49	
306 FAXES (EXP.)						
ROBERT C. NIXON	RCN 215481	7/31/00	32.52	1.00	32.52	
Billing Inv. # 32389					7/31/00	-17,525.67

Date: 7/31/00 Cronin, Jackson, Nixon & Wilson, CPAs
 Period: 7/01/00 to 7/31/00 Tarwater, FL 33765

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

Client F/YE: 12/31

Work Performed (Work Code, Desc, Billing Code)

Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Items	Totals
Work In Process-Balance Forward					12,423.00

3 FAXES (EXF.) (Cont.)

Adjustment (Inv. # 35388) 7/31/00 -1,317.50

ending Work In Process Balance

11,145.50
 =====

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago	
75.00	\$10,935.00	\$ 190.52	11,145.52	0.00	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	Ending Balance
120240.50	-15274.75	176620.24	28,607.12	17,525.67	0.00	0.00	
			Write-off	Credit Memo	Receipts		
			0.00	0.00	28,607.12		17,525.67

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, 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

January 26, 2001

Aloha Utilities, Inc.
Attn: Marion, Accounts Payable
6915 Perrine Ranch Rd.
New Port Richey, FL 34655

#110

For professional services rendered during December 2000, as follows:

1. Review client general ledger and financial statements	\$ 1,360.00
2. Work completed on the audited financial statements for the year ended December 31, 2000	197.50
3. Special report to DEP regarding new connections in Seven Springs wastewater service area	207.50
4. Review NARUC regulations on preservation of records and prepare the letter for Mr. Watford	960.00
5. Review draft brief and propose changes in the Seven Springs wastewater rate case	320.00
6. Work completed on the service availability filing for the Seven Springs water system	1,120.00
7. Prepare draft answers and conferences regarding staff data request on wells and well sites in the Seven Springs service area in connection with the over earnings investigation	1,080.00
8. Telephone, postage, Federal Express charges, and copies	<u>124.96</u>

Total

\$ 5,369.96

Client: 110 ALOHA UTILITIES, INC.
 Resp. 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					
					6,339.39
110 SPECIAL REPORTS (MGMT)					
JOHN H. CRONIN JR.	JHC	266295	12/13/00	160.00	1.00 160.00
124 PLANNING (AUD)					
JOHN H. CRONIN JR.	JHC	266294	12/13/00	160.00	1.00 160.00
137 REVIEW CLIENT STMT'S (R/C)					
JOHN H. CRONIN JR.	JHC	266286	12/05/00	160.00	0.50 80.00
JOHN H. CRONIN JR.	JHC	266267	12/20/00	160.00	8.00 1,280.00
Totals:					8.50 1,360.00
197 TYPING (MISC)					
DORIS I. JONES	DIJ	264787	12/06/00	30.00	0.25 7.50
DORIS I. JONES	DIJ	264800	12/12/00	30.00	0.50 15.00
JUDY L. GROGAN	JLG	264728	12/28/00	30.00	0.50 15.00
Totals:					1.25 37.50
198 MISCELLANEOUS (MISC)					
DORIS I. JONES	DIJ	264798	12/12/00	30.00	0.25 7.50
200 PSC RATE INVESTIGATION (UTIL)					
ROBERT C. NIXON	RCN	266513	12/12/00	160.00	3.00 480.00
ROBERT C. NIXON	RCN	266511	12/13/00	160.00	3.00 480.00
Totals:					6.00 960.00
204 SERVICE AVAILABILITY/AFPI (UTIL)					
ROBERT C. NIXON	RCN	266482	12/12/00	160.00	4.00 640.00
ROBERT C. NIXON	RCN	266508	12/15/00	160.00	1.00 160.00
ROBERT C. NIXON	RCN	266462	12/28/00	160.00	2.00 320.00
Totals:					7.00 1,120.00
210 OTHER (UTIL)					
ROBERT C. NIXON	RCN	266495	12/01/00	160.00	2.00 320.00
ROBERT C. NIXON	RCN	266494	12/04/00	160.00	4.00 640.00
Totals:					6.00 960.00
251 STAFF REQ/RESPONSES-PSC (UTIL)					
ROBERT C. NIXON	RCN	266489	12/06/00	160.00	3.00 = 480.00
901 TELEPHONE (EXP.)					
ROBERT C. NIXON	RCN	269317	12/31/00	5.10	1.00 5.10
902 POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	269346	12/31/00	4.18	1.00 4.18
903 TRAVEL (EXP.)					
JOHN H. CRONIN JR.	JHC	269256	12/20/00	18.11	1.00 18.11
JOHN H. CRONIN JR.	JHC	269274	12/20/00	9.30	1.00 9.30
Totals:					2.00 27.41

Rate Adjust.

1.75 hr. Rate Adjust = 120.00

1/22/01 9:46 am

Current Work In Process

TB Date: 12/31/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 12/01/00 to 12/31/00 Clearwater, FL 33765

Client: 110 ALOHA UTILITIES, INC.
Resp. 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						11,621.08	
904 XEROX (EXP.)							
ROBERT C. NIXON	RCN	260442	12/31/00	0.20	74.00	14.80	
905 FEDERAL EXPRESS (EXP.)							
ROBERT C. NIXON	RCN	260593	12/12/00	7.90	1.00	7.90	
ROBERT C. NIXON	RCN	260594	12/12/00	8.68	1.00	8.68	
ROBERT C. NIXON	RCN	260595	12/12/00	8.68	1.00	8.68	
				Totals:	3.00	25.26	
909 FAXES (EXP.)							
ROBERT C. NIXON	RCN	269540	12/31/00	48.21	1.00	48.21	
Billing (Inv. # 35844)			12/31/00			-6,339.39	
Ending Work In Process Balance						<u>5,369.96</u>	

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
.34.00	\$ 5,245.00	\$ 124.96	5,355.19	14.77	0.00	0.00
Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	Adjust-ments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
240317.03	-17486.00	260931.08	15,464.15	6,339.39	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	0.00	21,803.54