

Law Offices

HOLLAND & KNIGHT LLP

315 South Calhoun Street
Suite 600
P.O. Drawer 810 (ZIP 32302-0810)
Tallahassee, Florida 32301

850-224-7000
FAX 850-224-8832
www.hklaw.com

Annapolis	New York
Atlanta	Northern Virginia
Bethesda	Orlando
Boston	Providence
Bradenton	St. Petersburg
Chicago	San Antonio
Fort Lauderdale	San Francisco
Jacksonville	Seattle
Lakeland	Tallahassee
Los Angeles	Tampa
Melbourne	Washington, D.C.
Miami	West Palm Beach
International Offices:	
Caracas*	São Paulo
Mexico City	Tel Aviv*
Rio de Janeiro	Tokyo
* Representative Office	

ORIGINAL

August 17, 2001

KAREN D. WALKER
850-425-5612

Internet Address:
kwalker@hklaw.com

VIA HAND DELIVERY

Blanca S. Bayo
Director, Division of Records & Reporting
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Docket No. 992015-WU - Application for Limited Proceeding to
Recover Costs of Water System Improvements In Marion County By
Sunshine Utilities of Central Florida, Inc.

Dear Ms. Bayo:

Enclosed for filing on behalf of Sunshine Utilities of Central Florida, Inc. ("Sunshine") are the original and five copies of information responsive to Staff's Second Data Request Nos. 9-11. Some of the invoices being submitted in response to Staff's Second Data Request have been regenerated in a format that differs from the format of the invoices originally provided to Sunshine in order to provide the level of detail requested in Staff's Second Data Request. Moreover, limited portions of the descriptions of work performed in the invoices for legal services rendered by Holland & Knight LLP have been redacted to remove information that is protected by the attorney-client privilege and/or work product doctrine.

RECEIVED-FPSC
01 AUG 19 PM 3:40
COMMISSION CLERK

APP
CAF
CMP
COM
CTR
ECR
LEG
OPC
PAI
RGO
REC
SER

RECEIVED & FILED
[Signature]
FPSC-BUREAU OF RECORDS

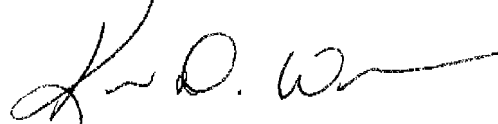
DOCUMENT NUMBER-DATE
10186 AUG 17 2001
FPSC-COMMISSION CLERK

Blanca Bayo
August 17, 2001
Page 2

For our records, please acknowledge your receipt of this filing on the enclosed copy of this letter. Thank you for your consideration.

Sincerely,

HOLLAND & KNIGHT LLP

A handwritten signature in black ink, appearing to read "K. D. Walker", with a long horizontal flourish extending to the right.

Karen D. Walker

KDW:kjg
Enclosure

cc: James Hodges
Pamela Christmas
Robert Nixon
Hal Barrineau
Ralph Jaeger
D. Bruce May

TAL1 #209655 v1

Law Offices
HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

December 15, 1999
Invoice 81301

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	487.50
Reimbursable costs		0.00
 INVOICE TOTAL	\$	 487.50
 BALANCE DUE THIS INVOICE	\$	 487.50

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK OF FLORIDA
JACKSONVILLE, FLORIDA ABA #063000021
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
CT. #

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

REDACTED

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

December 15, 1999
Invoice 81301
TERMS: DUE ON RECEIPT

For professional services rendered through December 8, 1999
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

12/07/99	Research in preparation for drafting of petition for limited proceeding to increase rates; review drafts of supporting documentation.			
	Karen Walker	1.00 hours at 195.00 per hour.		195.00
12/08/99	Begin preparing application for an expedited limited proceeding to increase rates.			
	Karen Walker	1.50 hours at 195.00 per hour.		292.50

Name	Title	Hours	Rate	Value
Karen Walker	Associate	2.50	195.00	487.50

Total Fees for Professional Services	\$	487.50
Total Reimbursable Costs	\$	0.00
Current Billing for this Matter	\$	487.50
BALANCE DUE THIS INVOICE	\$	487.50

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 25, 2000
Invoice 923208

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	2,022.50
Reimbursable costs		298.81

INVOICE TOTAL	\$	2,320.81
---------------	----	----------

BALANCE DUE THIS INVOICE	\$	2,320.81
--------------------------	----	----------

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK OF FLORIDA
JACKSONVILLE, FLORIDA ABA #063000021
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #.

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

REDACTED

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 25, 2000
Invoice 923208
TERMS: DUE ON RECEIPT

For professional services rendered through January 14, 2000
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

12/10/99	Continue to prepare draft application for a limited proceeding to increase rates. Karen Walker 1.40 hours at 195.00 per hour.	273.00
12/10/99	Travel to Florida Public Service Commission and copy application from doc. # 990243 Van Madden .90 hours at 50.00 per hour.	45.00
12/13/99	Continue to prepare draft application for a Limited proceeding to increase rates; prepare draft cover memorandum re same. Karen Walker 2.20 hours at 195.00 per hour.	429.00
12/14/99	Finalize memorandum to Nixon and Hodges and transmit same. Karen Walker .20 hours at 195.00 per hour.	39.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 25, 2000
Invoice 923208
Page 2

12/15/99	Telephone conference with Bob Nixon re draft application for limited proceeding; revise and edit draft application for limited proceeding; prepare cover memorandum to Pamela Christmas. Karen Walker 1.00 hours at 195.00 per hour.	195.00
12/16/99	Telephone conference with Bob Nixon re filing of application for limited proceeding. Karen Walker .20 hours at 195.00 per hour.	39.00
12/17/99	Revise and edit draft application for limited proceeding to recover costs of water system improvements. Karen Walker .50 hours at 195.00 per hour.	97.50
12/17/99	Research and analysis regarding petition for limited proceedings; prepare same. Bruce May .70 hours at 230.00 per hour.	161.00
12/18/99	Review and revise Petition for Limited Proceeding. Bruce May .60 hours at 230.00 per hour.	138.00
12/20/99	Research [REDACTED] Connie Shivers .50 hours at 85.00 per hour.	42.50
12/21/99	Conference with May re revisions to draft application for limited proceeding. Karen Walker .30 hours at 195.00 per hour.	58.50
12/21/99	Travel to legislative archives; research [REDACTED] Connie Shivers 2.50 hours at 85.00 per hour.	212.50
12/22/99	[REDACTED] Karen Walker .20 hours at 195.00 per hour.	39.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 25, 2000
Invoice 923208
Page 3

12/23/99 Telephone conference with Nixon; telephone
conference with Christmas; finalize application
for limited proceeding for filing with the
FPSC.
Karen Walker 1.00 hours at 195.00 per hour. 195.00

12/29/99 Review letter from FPSC assigning docket
number; prepare memorandum transmitting same to
Hodges and Christmas.
Karen Walker .30 hours at 195.00 per hour. 58.50

Total Fees for Professional Services\$ 2,022.50

Name	Title	Hours	Rate	Value
May, Bruce	Partner	1.30	230.00	299.00
Walker, Karen	Associate	7.30	195.00	1,423.50
Shivers, Connie	Legal Asst	3.00	85.00	255.00
Madden, Van	Paralegal	0.90	50.00	45.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 25, 2000
Invoice 923208
Page 4

Reimbursable costs through January 14, 2000

Photocopy	104.80
Lexis at 50% of standard rates	153.79
Telephone	0.84
Telecopy	36.00
Westlaw at 50% of standard rates	3.38

Total Reimbursable Costs\$ 298.81

Current Billing for this Matter 2,022.50

BALANCE DUE THIS INVOICE.....\$ 2,320.81

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

TAL1 #239218 v1

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

February 25, 2000
Invoice 934886

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	615.00
Reimbursable costs		66.28

INVOICE TOTAL	\$	681.28

BALANCE DUE THIS INVOICE	\$	681.28
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK OF FLORIDA
JACKSONVILLE, FLORIDA ABA #063000021
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

February 25, 2000
Invoice 934886
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through February 15, 2000
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

1/20/00	Telephone conference with Barry Davis of FPSC staff re limited proceeding; telephone conferences with Pamela Christmas and Bob Nixon re [REDACTED]; prepare letter to Bob Nixon re same. Karen Walker 1.40 hours at 205.00 per hour.	287.00
1/25/00	Telephone conference with Bob Nixon; review CASR; prepare transmittal memorandum sending CASR to Bob Nixon and Pamela Christmas. Karen Walker .40 hours at 205.00 per hour.	82.00
1/27/01	Telephone conference with Bob Nixon re [REDACTED] Karen Walker .30 hours at 205.00 per hour.	61.50
1/28/01	Review and analyze staff data requests; prepare memorandum to Bob Nixon and Pamela Christmas re [REDACTED]. Karen Walker .50 hours at 205.00 per hour.	102.50
2/02/00	Telephone conference with Pamela Christmas re [REDACTED]; telephone conference with Tyler Van Leuven re same. Karen Walker .40 hours at 205.00 per hour.	82.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

February 25, 2000
Invoice 934886
Page 2

Total Fees for Professional Services\$ 615.00

Name	Title	Hours	Rate	Value
Walker, Karen	Associate	3.00	205.00	615.00

Reimbursable costs through February 15, 2000

Photocopy	7.60
Messenger	6.00
Telephone	7.68
Telecopy	45.00

Total Reimbursable Costs\$ 66.28

Current Billing for this Matter 615.00

BALANCE DUE THIS INVOICE.....\$ 681.28

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

TAL1 #239301 v1

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

March 27, 2000
Invoice 944748

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	379.50
Reimbursable Costs		62.25

INVOICE TOTAL	\$	441.75
BALANCE DUE THIS INVOICE	\$	441.75

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. "

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

March 27, 2000
Invoice 944748
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through March 15, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

02/18/00	Review and analyze draft responses to staff data request; telephone conference with Pamela Christmas re [REDACTED]. Karen Walker .30 hours at 205.00 per hour.	61.50
02/22/00	Telephone conference with Pamela Christmas re [REDACTED]; telephone conference with Tyler Van Lueven, counsel for the FPSC, re same. Karen Walker .20 hours at 205.00 per hour.	41.00
02/23/00	Research and analysis regarding data request. Bruce May .30 hours at 240.00 per hour.	72.00
02/24/00	Review responses to staff data requests and prepare for filing; prepare transmittal letter for filing of responses to staff data requests. Karen Walker 1.00 hours at 205.00 per hour.	205.00

Total Fees for Professional Services\$ 379.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

March 27, 2000
 Invoice 944748
 Page 2

Name	Title	Hours	Rate	Value
May, Bruce	Partner	0.30	240.00	72.00
Walker, Karen	Partner	1.50	205.00	307.50

Reimbursable costs through March 15, 2000

01/14/00	Tallahassee Mileage	3.80
	Photocopy	4.20
	Messenger	9.00
	Telephone	0.25
	Telecopy	45.00

Total Reimbursable Costs	\$ 62.25
Current Billing for this Matter	441.75
BALANCE DUE THIS INVOICE	\$ 441.75

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

April 30, 2000
Invoice 956671

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	1,448.00
Reimbursable Costs		26.22

INVOICE TOTAL	\$	1,474.22

BALANCE DUE THIS INVOICE	\$	1,474.22
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBPU33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

April 30, 2000
Invoice 956671
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through April 14, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

03/20/00	Research and analysis regarding data request and response thereto; begin preparation of [REDACTED] for hearing. Bruce May .60 hours at 240.00 per hour.	144.00
03/31/00	Research and analysis regarding [REDACTED] analysis and other rate case issues. Bruce May 1.10 hours at 240.00 per hour.	264.00
04/04/00	Telephone conference with Tyler Van Lueven of FPSC staff re revised schedule for staff recommendation and agenda conference and staff's decision not to perform an audit. Karen Walker .30 hours at 205.00 per hour.	61.50
04/05/00	Telephone conference with Pam Christmas re limited proceeding; telephone conference with Bob Nixon re same. Karen Walker .20 hours at 205.00 per hour.	41.00
04/06/00	Conference with Bruce May re status of limited proceeding; conference with Bob Nixon re same; review file. Karen Walker .50 hours at 205.00 per hour.	102.50

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

April 30, 2000
Invoice 956671
Page 2

04/06/00 Extended phone conference with J. Williams;
extended phone conference with FPSC hearing
staff - all regarding potential problems with
limited proceeding filing; conference with Bob
Nixon regarding [REDACTED]
[REDACTED]
Bruce May .90 hours at 240.00 per hour. 216.00

04/07/00 Conference with Bob Nixon re [REDACTED]
[REDACTED] conference with Pam Christmas re
[REDACTED]; prepare letter to Tyler Van Leuven;
telephone conference with Tyler Van Leuven.
Karen Walker 1.10 hours at 205.00 per hour. 225.50

04/07/00 Call from Marshall Willis regarding status of
limited proceeding; call from P. Christmas
regarding same.
Bruce May .70 hours at 240.00 per hour. 168.00

04/10/00 Various telephone conferences with Tyler Van
Leuven re meeting with staff; telephone
conferences with Pam Christmas and Bob Nixon re
same.
Karen Walker .50 hours at 205.00 per hour. 102.50

04/13/00 Conference with Bruce May re April 17th meeting
with FPSC staff.
Karen Walker .20 hours at 205.00 per hour. 41.00

04/14/00 Telephone conference with Pam Christmas re
[REDACTED]; conference with Bruce
May re [REDACTED].
Karen Walker .40 hours at 205.00 per hour. 82.00

Total Fees for Professional Services\$ 1,448.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	3.30	240.00	792.00
Walker, Karen	Partner	3.20	205.00	656.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

April 30, 2000
Invoice 956671
Page 3

Reimbursable costs through April 14, 2000

Photocopy	6.20
Telephone	4.02
Telecopy	16.00
Total Reimbursable Costs	\$ 26.22

Current Billing for this Matter	1,474.22

BALANCE DUE THIS INVOICE	\$ 1,474.22
	=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 31, 2000
Invoice 967443

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	5,720.00
Reimbursable Costs		186.07

INVOICE TOTAL	\$	5,906.07

BALANCE DUE THIS INVOICE	\$	5,906.07
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.
IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 31, 2000
Invoice 967443
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through May 15, 2000
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

04/17/00	Conference with Bruce May re meeting with FPSC staff and action items. Karen Walker .40 hours at 205.00 per hour.	82.00
04/17/00	Prepare for and meeting with Florida Public Service Commission regarding limited proceeding application; meeting attendees: M. Willis, R. Kaypel, T. Van Leuven, B. Weatherington, T. Merchant, B. Couch, M. Jenkins, P. Christmas, H. Barrineau; meeting with B. Nixon, P. Christmas and H. Barrineau to discuss [REDACTED] [REDACTED] Bruce May 3.10 hours at 240.00 per hour.	744.00
04/18/00	Research [REDACTED] [REDACTED] [REDACTED] Karen Walker 2.00 hours at 205.00 per hour.	410.00
04/18/00	Prepare summary of meeting with FPSC staff and list of action items to be completed. Bruce May 1.10 hours at 240.00 per hour.	264.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

May 31, 2000
Invoice 967443
Page 2

04/18/00	Research and analysis regarding limited proceeding issues. ~ Bruce May .70 hours at 240.00 per hour.	168.00
04/21/00	Review and revise memorandum to file re meeting with FPSC staff and action items. Karen Walker .40 hours at 205.00 per hour.	82.00
04/21/00	Phone call with client regarding DEP's loan program and availability of funds to construct facilities; research and analysis regarding [REDACTED] issues raised by staff. Bruce May 1.10 hours at 240.00 per hour.	264.00
04/24/00	Continue to revise and edit memorandum summarizing meeting with FPSC staff; review materials from Pam Christmas; begin drafting letter to FPSC staff. Karen Walker 2.70 hours at 205.00 per hour.	553.50
04/25/00	Conference call with Bruce May, Pam Christmas, Bob Nixon and Hal Barrineau; telephone conference with Tyler Van Leuven; review and revise draft letter to FPSC staff. Karen Walker 2.40 hours at 205.00 per hour.	492.00
04/25/00	Conference call with H. Barrineau, P. Christmas, and B. Nixon regarding limited [REDACTED]; phone conference with DEP regarding DEP low interest loans and grants program. Bruce May 1.10 hours at 240.00 per hour.	264.00
04/26/00	Review grant application materials from Pam Christmas; review and revise draft letter to FPSC staff; retrieve voice mail message from Tyler Van Leuven. Karen Walker .70 hours at 205.00 per hour.	143.50
04/26/00	Phone conference with FPSC counsel regarding time line for issuance of staff recommendation. Bruce May .30 hours at 240.00 per hour.	72.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 31, 2000
Invoice 967443
Page 3

04/27/00	Revise and edit draft letter to Tyler Van Leuven; prepare memorandum to Pam Christmas, Bob Nixon and Hal Barrineau; various telephone conferences with Pam Christmas re [REDACTED] [REDACTED]	Karen Walker 1.10 hours at 205.00 per hour.	225.50
04/27/00	Phone conference with P. Christmas and K. Walker regarding [REDACTED]; Research and analysis regarding [REDACTED] [REDACTED]	Bruce May 1.10 hours at 240.00 per hour.	264.00
04/28/00	Various telephone conferences with Pam Christmas re [REDACTED]; conference with Bruce May re same.	Karen Walker .60 hours at 205.00 per hour.	123.00
05/03/00	Research and analysis regarding limited proceeding issues; phone conference with DEP; phone conference with FPSC counsel. -	Bruce May 1.20 hours at 240.00 per hour.	288.00
05/04/00	Conference with Pam Christmas re [REDACTED] [REDACTED]	Karen Walker .20 hours at 205.00 per hour.	41.00
05/08/00	Telephone conferences with Pam Christmas and Hal Barrineau re status of limited proceeding.	Karen Walker .20 hours at 205.00 per hour.	41.00
05/08/00	Telephone conferences with Pam Christmas and Hal Barrineau re status of limited proceeding.	Karen Walker .20 hours at 205.00 per hour.	41.00
05/08/00	Call from FPSC regarding Sunshine's loan. -	Bruce May .30 hours at 240.00 per hour.	72.00
05/09/00	Conference with Bruce May re status of limited proceeding; various telephone conferences with Pam Christmas; review materials from Hal Barrineau.	Karen Walker .50 hours at 205.00 per hour.	102.50

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 31, 2000
Invoice 967443
Page 4

05/09/00	Meeting with K. Walker regarding limited proceeding and begin addressing staff's concerns. Bruce May .30 hours at 240.00 per hour.	72.00
05/10/00	Conference call with Pam Christmas, Jimmy Hodges and Bruce May re limited proceeding; telephone calls to FPSC staff re same. Karen Walker .60 hours at 205.00 per hour.	123.00
05/10/00	Conference call with P. Christmas, K. Walker and J. Hodges regarding limited proceeding and [REDACTED]; research regarding [REDACTED]. Bruce May 1.10 hours at 240.00 per hour.	264.00
05/11/00	Telephone conference with Tyler Van Leuven, FPSC staff legal counsel. Karen Walker .20 hours at 205.00 per hour.	41.00
05/11/00	Research and analysis regarding [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] Bruce May .40 hours at 240.00 per hour.	96.00
05/15/00	Conference calls with Pam Christmas and Hal Barrineau re status of limited proceeding; telephone conference with Tyler Van Leuven of FPSC staff re possible deferral of issuance of staff recommendation; strategy conference with Bruce May. Karen Walker .60 hours at 205.00 per hour.	123.00

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 30, 2000
Invoice 978806

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	1,197.50
Reimbursable Costs		72.95

INVOICE TOTAL	\$	1,270.45
BALANCE DUE THIS INVOICE	\$	1,270.45

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

June 30, 2000
Invoice 978806
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through June 14, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

05/16/00 Telephone conference with Hal Barrineau re
status of limited proceeding and issue

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
Karen Walker .60 hours at 205.00 per hour.

123.00

05/16/00 Call from Rosanne Gervasi (FPSC counsel)
regarding limited proceeding; phone conference
with FPSC staff regarding limited proceeding;
phone conference with client.

Bruce May 1.30 hours at 240.00 per hour.

312.00

05/17/00 Research regarding [REDACTED]
[REDACTED] research regarding [REDACTED]
[REDACTED]

Bruce May .50 hours at 240.00 per hour.

120.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 30, 2000
Invoice 978806
Page 2

05/18/00	Telephone conference with Pam Christmas; participate in extended telephone conference with Pam Christmas, Hal Barrineau, and Tim Banks re DEP and FPSC issues; prepare memorandum to file re same. Karen Walker 1.80 hours at 205.00 per hour.	369.00
05/19/00	Prepare letter to Tyler Van Leuven of FPSC legal staff requesting a 60 day deferral. Karen Walker .50 hours at 205.00 per hour.	102.50
05/31/00	Review staff recommendation re limited proceeding docket currently scheduled to be addressed by the FPSC. Karen Walker .20 hours at 205.00 per hour.	41.00
06/02/00	Prepare memorandum to Pam Christmas re limited proceeding before the FPSC; telephone conference with Pam Christmas re [REDACTED] Karen Walker .40 hours at 205.00 per hour.	82.00
06/02/00	Research regarding status of proceeding. Bruce May .20 hours at 240.00 per hour.	48.00

Total Fees for Professional Services\$ 1,197.50

Name	Title	Hours	Rate	Value
May, Bruce	Partner	2.00	240.00	480.00
Walker, Karen	Partner	3.50	205.00	717.50

Reimbursable costs through June 14, 2000

05/18/00	Tallahassee Mileage	3.93
	Photocopy	18.60
	Lexis	14.38
	Messenger	7.00
	Telephone	29.04

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 30, 2000
Invoice 978806
Page 3

Total Reimbursable Costs	\$	72.95
Current Billing for this Matter		1,270.45
BALANCE DUE THIS INVOICE	\$	1,270.45

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

July 26, 2000
Invoice 988330

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	1,156.00
Reimbursable Costs		19.09

INVOICE TOTAL	\$	1,175.09
BALANCE DUE THIS INVOICE	\$	1,175.09

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

REDACTED

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

July 26, 2000
Invoice 988330
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through July 14, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

06/27/00	Telephone conference with Pam Christmas re [REDACTED]; begin reviewing materials from Hal Barrineau re [REDACTED]. Karen Walker .40 hours at 205.00 per hour.	82.00
06/28/00	Continue to review materials from Hal Barrineau re [REDACTED] [REDACTED] Karen Walker .20 hours at 205.00 per hour.	41.00
06/28/00	Meeting with K. Walker regarding Sunshine Utilities' limited proceeding application; research and analysis regarding potential modifications to that petition. Bruce May .30 hours at 240.00 per hour.	72.00
06/29/00	Review materials sent by Pam Christmas relating to [REDACTED] Karen Walker .30 hours at 205.00 per hour.	61.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

July 26, 2000
 Invoice 988330
 Page 2

07/05/00 Review materials from Pam Christmas; telephone
 conference with Bob Nixon; telephone conference
 with Hal Barrineau; conference with Bruce May
 re status of limited proceeding; telephone
 conference with Tyler VanLeuven re filing of
 amended application for limited proceeding.
 Karen Walker 1.40 hours at 205.00 per hour. 287.00

07/06/00 Conference with Bruce May re status of limited
 proceeding; review documents from Pam May;
 telephone conference with Bob Nixon; telephone
 conference with Hal Barrineau; telephone
 conferences with Tyler Van Leuven re extension
 of time to amend application for limited
 proceeding.
 Karen Walker 1.40 hours at 205.00 per hour. 287.00

07/06/00 Research and analysis regarding amendment to
 petition for limited proceeding; review
 materials prepared by accountant.
 Bruce May 1.10 hours at 240.00 per hour. 264.00

07/07/00 Telephone conference with Tyler Van Leuven of
 FPSC staff; prepare letter to Tyler Van Leuven
 confirming extension of time to file amended
 application for limited proceeding.
 Karen Walker .30 hours at 205.00 per hour. 61.50

Total Fees for Professional Services\$ 1,156.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	1.40	240.00	336.00
Walker, Karen	Partner	4.00	205.00	820.00

Reimbursable costs through July 14, 2000

06/02/00 Federal Express (courier) - Inv.# 4-958-49535 2.75
 Christmas

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

July 26, 2000
Invoice 988330
Page 3

Photocopy	11.20
Telephone	5.14
.....	
Total Reimbursable Costs	\$ 19.09

Current Billing for this Matter	1,175.09

BALANCE DUE THIS INVOICE	\$ 1,175.09
	=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

August 24, 2000
Invoice 998342

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	1,577.00
Reimbursable Costs		26.33

INVOICE TOTAL	\$	1,603.33

BALANCE DUE THIS INVOICE	\$	1,603.33
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

August 24, 2000
Invoice 998342
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through August 15, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

07/18/00	Research and analysis regarding revised petition for limited proceeding; review correspondence from DEP. Bruce May 1.10 hours at 240.00 per hour.	264.00
07/19/00	Telephone conference with Pamela Christmas re status of amending application for limited proceeding. Karen Walker .20 hours at 205.00 per hour.	41.00
07/19/00	Research regarding revised petition for limited proceeding; conference with K. Walker regarding phone call with P. Christmas and status of amendment of limited proceeding. Bruce May .60 hours at 240.00 per hour.	144.00
07/20/00	Research and analysis regarding revised petition for limited proceeding. Bruce May .80 hours at 240.00 per hour.	192.00
07/21/00	Review petition for limited proceedings; research regarding amendment to that petition. Bruce May .40 hours at 240.00 per hour.	96.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

August 24, 2000
Invoice 998342
Page 2

07/27/00	Phone conference with P. Christmas regarding limited proceeding and amendment to petition; research and analysis regarding same. Bruce May .30 hours at 240.00 per hour.	72.00
08/08/00	Phone call with H. Barrineau and P. Christmas regarding amended limited proceeding and [REDACTED] [REDACTED]. Bruce May .70 hours at 240.00 per hour.	168.00
08/10/00	Research regarding schedules attached to amended petition; research regarding used and useful issues. Bruce May .50 hours at 240.00 per hour.	120.00
08/14/00	Conference call with R. Nixon regarding limited proceedings; phone conference with T. Van Leuven regarding extension of time; research and analysis regarding amending petition; phone conference with P. Christmas. Bruce May 1.70 hours at 240.00 per hour.	408.00
08/15/00	Draft letter to T. Van Leuven regarding filing of amended petition. Bruce May .30 hours at 240.00 per hour.	72.00
Total Fees for Professional Services		\$ 1,577.00

Name	Title	Hours	Rate	Value
-----	-----	-----	-----	-----
May, Bruce	Partner	6.40	240.00	1,536.00
Walker, Karen	Partner	0.20	205.00	41.00

Reimbursable costs through August 15, 2000

Photocopy	1.00
Telephone	13.33
Telecopy	12.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

August 24, 2000
Invoice 998342
Page 3

Total Reimbursable Costs	\$	26.33
Current Billing for this Matter		----- 1,603.33
BALANCE DUE THIS INVOICE	\$	----- 1,603.33 =====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

October 5, 2000
Invoice 1012903

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	2,875.50
Reimbursable Costs		465.18

INVOICE TOTAL	\$	3,340.68
BALANCE DUE THIS INVOICE	\$	3,340.68

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

October 5, 2000
Invoice 1012903
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through September 15, 2000
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

08/17/00	Research and analysis regarding revised application for limited proceeding. Bruce May .30 hours at 240.00 per hour.	72.00
08/18/00	Memorandum to client regarding outstanding issues. Bruce May .40 hours at 240.00 per hour.	96.00
08/21/00	Research and analysis regarding revisions to petition. Bruce May .50 hours at 240.00 per hour.	120.00
08/23/00	Amend Petition for Limited Proceedings. Bruce May .40 hours at 240.00 per hour.	96.00
08/24/00	Continued preparation of amended application; research and analysis regarding schedules. Bruce May 1.10 hours at 240.00 per hour.	264.00
08/25/00	Call from client regarding revise amended application; review and revise same. Bruce May 1.10 hours at 240.00 per hour.	264.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

October 5, 2000
Invoice 1012903
Page 2

08/28/00	Review and provide comments on draft amended application for limited proceeding. Karen Walker .80 hours at 205.00 per hour.	164.00
08/28/00	Call from FPSC regarding amended application for limited proceedings. Bruce May .30 hours at 240.00 per hour.	72.00
08/29/00	Phone call with P. Christmas regarding amendment to application for limited proceeding; research and analysis regarding same. Bruce May .40 hours at 240.00 per hour.	96.00
08/31/00	Research and analysis regarding Amended Application for Limited Proceedings; phone conference [REDACTED] Bruce May 1.10 hours at 240.00 per hour.	264.00
09/01/00	Continued preparation of Sunshine's amended application; phone calls to H. Barrineau, R. Nixon and P. Christmas regarding status of exhibits. Bruce May 1.10 hours at 240.00 per hour.	264.00
09/05/00	Phone call with client regarding amended petition for limited proceeding; meeting with B. Nixon. Bruce May .50 hours at 240.00 per hour.	120.00
09/05/00	Assist with filing of application and coordination of exhibits. Connie Shivers 1.00 hours at 90.00 per hour.	90.00
09/06/00	Conference with Bruce May re amended application for limited proceeding. Karen Walker .30 hours at 205.00 per hour.	61.50
09/07/00	Review and provide comments on amended Application for Limited Proceeding. Karen Walker .80 hours at 205.00 per hour.	164.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

October 5, 2000
 Invoice 1012903
 Page 3

09/07/00 Revise amended application for limited proceedings; call to FPSC; call to accountant; revise schedules and cost projections.
 Bruce May 1.20 hours at 240.00 per hour. 288.00

09/08/00 Review and finalize application for limited proceeding for filing with the FPSC.
 Karen Walker .80 hours at 205.00 per hour. 164.00

09/08/00 Research and analysis regarding amendments to application for limited proceeding; phone conference with FSPC staff; prepare and file same.
 Bruce May .90 hours at 240.00 per hour. 216.00

Total Fees for Professional Services\$ 2,875.50

Name	Title	Hours	Rate	Value
May, Bruce	Partner	9.30	240.00	2,232.00
Walker, Karen	Partner	2.70	205.00	553.50
Shivers, Connie	Legal Asst	1.00	90.00	90.00

Reimbursable costs through September 15, 2000

09/08/00 Action Legal copy Serv. (TLY) - Litigation file 106.14
 copies
 Photocopy 141.20
 Telephone 11.84
 Telecopy 206.00

Total Reimbursable Costs\$ 465.18

Current Billing for this Matter 3,340.68

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

October 5, 2000
Invoice 1012903
Page 4

BALANCE DUE THIS INVOICE\$ 3,340.68
=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

October 30, 2000
Invoice 1023655

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	408.00
INVOICE TOTAL	\$	408.00
BALANCE DUE THIS INVOICE	\$	408.00

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBPU33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

October 30, 2000
Invoice: 1023655
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through October 13, 2000
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

10/10/00	Research and analysis regarding limited proceeding issues. Bruce May 1.10 hours at 240.00 per hour.	264.00
10/12/00	Research and analysis regarding limited proceeding issues; review CASR; review case status. Bruce May .60 hours at 240.00 per hour.	144.00

Total Fees for Professional Services\$ 408.00

Name	Title	Hours	Rate	Value
----- May, Bruce	----- Partner	----- 1.70	----- 240.00	----- 408.00

Current Billing for this Matter 408.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

October 30, 2000
Invoice 1023655
Page 2

BALANCE DUE THIS INVOICE\$ 408.00
=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

November 27, 2000
Invoice 1036453

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	603.00
Reimbursable Costs		11.65

INVOICE TOTAL	\$	614.65
BALANCE DUE THIS INVOICE	\$	614.65

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

November 27, 2000
Invoice 1036453
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through November 15, 2000
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

10/24/00	Review revised Case Assignment and Scheduling Record; telephone conference with Tyler Van Leuven, FPSC staff counsel re same. Karen Walker .20 hours at 205.00 per hour.	41.00
10/27/00	Prepare memorandum to Pamela Christmas sending revised CASR. Karen Walker .30 hours at 205.00 per hour.	61.50
11/06/00	Telephone conference with Tyler Van Leuven re status of staff recommendation; conference with Bruce May re same. Karen Walker .30 hours at 205.00 per hour.	61.50
11/07/00	Telephone conference with Pamela Christmas re _____ Karen Walker .20 hours at 205.00 per hour.	41.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

November 27, 2000
 Invoice 1036453
 Page 2

11/08/00 Monitor Florida Public Service Commission
 Regular Agenda of November 7, 2000 with regard
 to Agenda Item #15, Docket No. 940109-WU -
 Petition for interim and permanent rate
 increase in Franklin County by St. George
 Island Utility Company, Ltd. and Docket No.
 000694-WU, Petition by Water Management
 Services, Inc. for limited proceeding to
 increase water rates in Franklin County;
 prepare status report.
 Connie Shivers 1.00 hours at 90.00 per hour. 90.00

11/10/00 Phone conference from client.
 Bruce May .20 hours at 240.00 per hour. 48.00

11/13/00 Telephone conferences with Pamela Christmas re
 [REDACTED]
 [REDACTED]
 Karen Walker .50 hours at 205.00 per hour. 102.50

11/13/00 Phone conference with P. Christmas, and K.
 Walker regarding limited proceeding.
 Bruce May .40 hours at 240.00 per hour. 96.00

11/15/00 Telephone conference with Pamela Christmas re
 [REDACTED]
 [REDACTED]
 [REDACTED]
 [REDACTED]
 Karen Walker .30 hours at 205.00 per hour. 61.50

Total Fees for Professional Services\$ 603.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	0.60	240.00	144.00
Walker, Karen	Partner	1.80	205.00	369.00
Shivers, Connie	Legal Asst	1.00	90.00	90.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

November 27, 2000
Invoice 1036453
Page 3

Reimbursable costs through November 15, 2000

Photocopy	1.00
Telephone	1.65
Telecopy	9.00
Total Reimbursable Costs	\$ 11.65
Current Billing for this Matter	614.65
BALANCE DUE THIS INVOICE	\$ 614.65
	=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

January 31, 2001
Invoice 1062661

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	6,835.00
Reimbursable Costs		217.99

INVOICE TOTAL	\$	7,052.99
BALANCE DUE THIS INVOICE	\$	7,052.99

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

January 31, 2001
Invoice 1062661
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through January 15, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

11/16/00	Review and analyze staff recommendation. Karen Walker 1.00 hours at 205.00 per hour.	205.00
11/16/00	Conference with H&K lawyer, K. Walker, regarding staff recommendation; review [REDACTED] issue; phone conference with client. Bruce May .60 hours at 240.00 per hour.	144.00
11/17/00	Extended telephone conference with P. Christmas, B. May and H. Barrineau re staff recommendation; telephone conference with Tim Banks; conference with B. May re [REDACTED] [REDACTED]. Karen Walker 1.80 hours at 205.00 per hour.	369.00
11/17/00	Phone conference with P. Christmas and H. Barrineau regarding staff recommendation; phone conference with R. Gervasi regarding deferral issue; phone conference with DEP regarding deferral matter; review staff recommendation. Bruce May 1.60 hours at 240.00 per hour.	384.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

January 31, 2001
Invoice 1062661
Page 2

11/18/00	Prepare draft letter to R. Capeless of FPSC legal division requesting deferral from November 28, 2000 Agenda Conference. Karen Walker .50 hours at 205.00 per hour.	102.50
11/19/00	Review and revise letter to R. Gervasi requesting deferral. Bruce May .40 hours at 240.00 per hour.	96.00
11/20/00	Revise and edit draft deferral letter to R. Gervasi with FPSC legal staff; telephone call to T. Banks; review and analyze P. Christmas' comments on [REDACTED] Karen Walker .80 hours at 205.00 per hour.	164.00
11/21/00	Telephone conference with T. Banks at DEP; conference with B. May re same; telephone conference with B. May, B. Nixon, H. Barrineau and P. Christmas to [REDACTED] Karen Walker 1.60 hours at 205.00 per hour.	328.00
11/21/00	Conference with P. Christmas, H. Barrineau, R. Nixon and K. Walker regarding [REDACTED] Bruce May 1.50 hours at 240.00 per hour.	360.00
11/27/00	Telephone conference with T. Van Leuven of FPSC staff re deferral until December 19 at the request of a Commissioner; telephone conferences with P. Christmas, B. Nixon and T. Banks re same. Karen Walker .80 hours at 205.00 per hour.	164.00
11/27/00	Meeting with K. Walker regarding limited proceeding issues. Bruce May .30 hours at 240.00 per hour.	72.00
12/04/00	Phone call with J. Chase regarding Sunshine's agenda item; research and analysis regarding same. Bruce May .40 hours at 240.00 per hour.	96.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

January 31, 2001
Invoice 1062661
Page 3

12/05/00	Telephone conference with T. Banks; telephone conference with T. Van Leuven. Karen Walker .30 hours at 205.00 per hour.	61.50
12/05/00	Call from DEP; call from FPSC aide J. Chase regarding meeting. Bruce May .60 hours at 240.00 per hour.	144.00
12/06/00	Telephone conference with T. Banks. Karen Walker .20 hours at 205.00 per hour.	41.00
12/09/00	Research and analysis regarding recommendation by staff on amended application. Bruce May .70 hours at 240.00 per hour.	168.00
12/11/00	Prepare for meeting with T. Banks. Karen Walker .20 hours at 205.00 per hour.	41.00
12/12/00	Meeting with T. Banks and J. Tattengale at DEP; meeting with J. Chase at FPSC; telephone conference with T. Banks; telephone conference with P. Christmas. Karen Walker 3.80 hours at 205.00 per hour.	779.00
12/12/00	Meeting with T. Banks; meeting J. Chase, FPSC aide; research and analysis regarding limited proceeding. Bruce May 3.60 hours at 240.00 per hour.	864.00
12/13/00	Telephone conference with H. Barrineau. Karen Walker .20 hours at 205.00 per hour.	41.00
12/13/00	Phone conference with P. Christmas regarding limited proceeding issues; phone conference with utility engineer, H. Barrineau, regarding [REDACTED] [REDACTED] [REDACTED] [REDACTED]	
	Bruce May .90 hours at 240.00 per hour.	216.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

January 31, 2001
Invoice 1062661
Page 4

12/14/00	Prepare memorandum to file summarizing [REDACTED] [REDACTED] [REDACTED] Karen Walker 1.40 hours at 205.00 per hour.	287.00
12/14/00	Phone call with client regarding [REDACTED] [REDACTED] Bruce May .60 hours at 240.00 per hour.	144.00
12/18/00	Telephone calls to FPSC staff re deferment from December 19th Agenda Conference. Karen Walker .30 hours at 205.00 per hour.	61.50
12/19/00	Research and analysis regarding [REDACTED] [REDACTED]; phone conference with client regarding same. Bruce May 1.10 hours at 240.00 per hour.	264.00
12/21/00	Research and analysis regarding [REDACTED] [REDACTED] [REDACTED] Bruce May .70 hours at 240.00 per hour.	168.00
12/27/00	Research and analysis regarding [REDACTED] [REDACTED] Bruce May .40 hours at 240.00 per hour.	96.00
12/29/00	Research and analysis regarding [REDACTED] [REDACTED] Bruce May .80 hours at 240.00 per hour.	192.00
12/29/00	Research Florida Public Service Commission website for final order issued in related docket, "Temporary and permanent Rate Increase by St. George Island Utility"; obtain copy of final order. Connie Shivers .30 hours at 90.00 per hour.	27.00
12/31/00	Research and analysis regarding [REDACTED] [REDACTED] Bruce May .40 hours at 240.00 per hour.	96.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

January 31, 2001
 Invoice 1062661
 Page 5

01/02/01 Research and analysis regarding [REDACTED]
 [REDACTED]; phone conference to staff.
 Bruce May .40 hours at 265.00 per hour. 106.00

01/04/01 Review FPSC order involving [REDACTED]
 [REDACTED]
 Karen Walker .50 hours at 225.00 per hour. 112.50

01/08/01 Phone call with J. Chase.
 Bruce May .30 hours at 265.00 per hour. 79.50

01/09/01 Telephone conference with P. Christmas re
 [REDACTED]; telephone
 conference with Barrineau & Associates re same.
 Karen Walker .30 hours at 225.00 per hour. 67.50

01/09/01 Phone call with J. Chase regarding potential
 meetings with FPSC staff.
 Bruce May .30 hours at 265.00 per hour. 79.50

01/10/01 Telephone conferences with P. Christmas re
 [REDACTED].
 Karen Walker .20 hours at 225.00 per hour. 45.00

01/10/01 Research regarding [REDACTED]
 [REDACTED] with FPSC staff.
 Bruce May .30 hours at 265.00 per hour. 79.50

01/12/01 Review revised Case Assignment and Scheduling
 Record; prepare memorandum to P. Christmas re
 same.
 Karen Walker .40 hours at 225.00 per hour. 90.00

Total Fees for Professional Services\$ 6,835.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	14.60	240.00	3,504.00
May, Bruce	Partner	1.30	265.00	344.50
Walker, Karen	Partner	12.90	205.00	2,644.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

January 31, 2001
 Invoice 1062661
 Page 6

Walker, Karen	Partner	1.40	225.00	315.00
Shivers, Connie	Legal Asst	0.30	90.00	27.00

Reimbursable costs through January 15, 2001

11/16/00	Tallahassee Mileage	3.93
	Photocopy	22.00
	Lexis	14.80
	Messenger	10.00
	Telephone	88.26
	Telecopy	79.00

Total Reimbursable Costs	\$	217.99
Current Billing for this Matter		7,052.99
BALANCE DUE THIS INVOICE	\$	7,052.99

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

February 28, 2001
Invoice 1075474

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	3,544.00
Reimbursable Costs		79.95

INVOICE TOTAL	\$	3,623.95
BALANCE DUE THIS INVOICE	\$	3,623.95
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

February 28, 2001
Invoice 1075474
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through February 14, 2001
in connection with the following:

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

01/23/01	Prepare agenda for conference call to discuss [REDACTED]; prepare memorandum to P. Christmas, B. Nixon and H. Barrineau. Karen Walker .70 hours at 225.00 per hour.	157.50
01/26/01	Extended telephone conference with B. May, P. Christmas, H. Barrineau and B. Nixon to [REDACTED] [REDACTED]; review information provided by P. Christmas re segmented project plans. Karen Walker 1.90 hours at 225.00 per hour.	427.50
01/26/01	Conference call with P. Christmas, H. Barrineau, B. Nixon and K. Walker regarding [REDACTED] [REDACTED] research and analysis regarding same. Bruce May 1.30 hours at 265.00 per hour.	344.50

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

February 28, 2001
Invoice 1075474
Page 2

01/29/01	Meeting with P. Christmas, H. Barrineau and D. B. May [REDACTED]; attend meeting with P. Christmas, H. Barrineau, D.B. May, FPSC staff and DEP staff; follow up meeting with P. Christmas, H. Barrineau and D.B. May. Karen Walker 3.70 hours at 225.00 per hour.	832.50
01/29/01	Meeting with Sunshine representatives regarding limited proceeding issues; follow up meeting with FPSC and DEP staff regarding possible settlement. Bruce May 2.10 hours at 265.00 per hour.	556.50
01/30/01	Research and analysis regarding [REDACTED]. Bruce May 1.10 hours at 265.00 per hour.	291.50
01/31/01	Research and analysis regarding [REDACTED]. Bruce May 1.10 hours at 265.00 per hour.	291.50
02/01/01	Research regarding [REDACTED]. Bruce May .80 hours at 265.00 per hour.	212.00
02/02/01	Phone conference with client regarding meeting with DEP and other rate issue. Bruce May .90 hours at 265.00 per hour.	238.50
02/05/01	Telephone conference with B. Nixon re meeting with FPSC staff and [REDACTED]. Karen Walker .20 hours at 225.00 per hour.	45.00
02/05/01	Phone call with P. Christmas. Bruce May .30 hours at 265.00 per hour.	79.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

February 28, 2001
 Invoice 1075474
 Page 3

02/09/01 Telephone conference with P. Christmas re
 meeting with DEP and [REDACTED]
 [REDACTED]
 [REDACTED] e-mail to B. May re same.
 Karen Walker .30 hours at 225.00 per hour. 67.50

Total Fees for Professional Services\$ 3,544.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	7.60	265.00	2,014.00
Walker, Karen	Partner	6.80	225.00	1,530.00

Reimbursable costs through February 14, 2001

Photocopy 7.60
 Telephone 53.35
 Telecopy 19.00

Total Reimbursable Costs\$ 79.95

Current Billing for this Matter 3,623.95

BALANCE DUE THIS INVOICE\$ 3,623.95
 =====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

March 27, 2001
Invoice 1088686

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	989.00
Reimbursable Costs		88.27

INVOICE TOTAL	\$	1,077.27

BALANCE DUE THIS INVOICE	\$	1,077.27
		=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT. **REDACTED**

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

March 27, 2001
Invoice 1088686
Page i
TERMS: DUE ON RECEIPT

For professional services rendered through March 14, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

02/27/01	Review correspondence from B. Nixon re proposed rate increase incorporating used and useful analysis. Karen Walker .40 hours at 225.00 per hour.	90.00
02/28/01	Review documents from DEP re funding of whole project and scaled-down project; prepare memorandum to P. Christmas, H. Barrineau and B. Nixon re revised CASR. Karen Walker .40 hours at 225.00 per hour.	90.00
03/01/01	Participate in conference call with P. Christmas, H. Barrineau, B. Nixon and B. May to discuss [REDACTED] [REDACTED] Karen Walker 1.20 hours at 225.00 per hour.	270.00
03/01/01	Phone call with H. Barrineau, P. Christmas, R. Nixon and K. Walker regarding limited proceeding issues; research regarding same. Bruce May 1.10 hours at 265.00 per hour.	291.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

March 27, 2001
 Invoice 1088686
 Page 2

03/08/01 Telephone conference with P. Christmas re
 status of used and useful analysis; telephone
 conference with J. Chase at Florida Public
 Service Commission re status of limited
 proceeding.
 Karen Walker .40 hours at 225.00 per hour. 90.00

03/09/01 Telephone conference with P. Christmas re
 status of used and useful analysis.
 Karen Walker .20 hours at 225.00 per hour. 45.00

03/13/01 Telephone conference with M. Blackman re status
 of used and useful analysis; telephone
 conference with B. Crouch re same; review used
 and useful calculation provided by B. Crouch.
 Karen Walker .50 hours at 225.00 per hour. 112.50

Total Fees for Professional Services\$ 989.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	1.10	265.00	291.50
Walker, Karen	Partner	3.10	225.00	697.50

Reimbursable costs through March 14, 2001

03/06/01 Uptown Cafe and Catering-Working Lunches 49.44
 03/13/01 Tallahassee Mileage - 02/16/01 4.41
 Photocopy 2.00
 Messenger 7.00
 Telephone 16.42
 Telecopy 9.00

Total Reimbursable Costs\$ 88.27

Current Billing for this Matter 1,077.27

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

March 27, 2001
Invoice 1088686
Page 3

BALANCE DUE THIS INVOICE\$ 1,077.27
=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

April 28, 2001
Invoice 1103045

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	2,740.00
Reimbursable Costs		34.78

INVOICE TOTAL	\$	2,774.78
BALANCE DUE THIS INVOICE	\$	2,774.78

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
 DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
 INTERNATIONAL CLIENTS: SWIFT PNBUS33
 FOR CREDIT TO THE ACCOUNT OF:
 HOLLAND & KNIGHT LLP
 ACCT. #

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

April 28, 2001
Invoice 1103045
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through April 15, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

03/16/01	Research and analysis regarding [REDACTED] [REDACTED]; research and analysis regarding same. Bruce May .70 hours at 265.00 per hour.	185.50
03/19/01	Research regarding limited proceeding and [REDACTED]; phone conference with engineers. Bruce May 1.20 hours at 265.00 per hour.	318.00
03/22/01	Telephone conference with P.Christmas; telephone conference with M. Blackman re used and useful analysis; review documentation on used and useful analysis from M. Blackman. Karen Walker .60 hours at 225.00 per hour.	135.00
03/22/01	Research and analysis regarding [REDACTED] analysis; begin preparation to potential revisions to petition. Bruce May 1.10 hours at 265.00 per hour.	291.50
03/23/01	Telephone conference with B. Nixon re status of revised rates based on used and useful analysis. Karen Walker .40 hours at 225.00 per hour.	90.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Belleview, FL 34420

April 28, 2001
Invoice 1103045
Page 2

03/23/01	Strategy and status conference regarding amending of filing. Connie Shivers .50 hours at 105.00 per hour.	52.50
03/26/01	Review and analyze rate analysis conducted by B. Nixon using used and useful percentages. Karen Walker .30 hours at 225.00 per hour.	67.50
03/26/01	Review materials prepared by Cronin and Nixon concerning limited proceedings. Bruce May .90 hours at 265.00 per hour.	238.50
03/27/01	Review and analyze revised rate schedules prepared by B. Nixon. Karen Walker .20 hours at 225.00 per hour.	45.00
03/29/01	Conference with B. May re status of revised rate analysis taking into account used and useful calculations; conference call with P.Christmas, Murray Blackman, B. Nixon and B. May re same; review updated used and useful calculations from Murray Blackman. Karen Walker .90 hours at 225.00 per hour.	202.50
04/02/01	Review materials submitted by Cronin Nixon, et als. concerning revised accounting schedules related to limited proceeding to incorporate [REDACTED] adjustments. Bruce May .90 hours at 265.00 per hour.	238.50
04/03/01	Review materials and revised schedules taken into consideration for [REDACTED] adjustment prepared by Cronin and Nixon; phone conference with accountants regarding same. Bruce May .90 hours at 265.00 per hour.	238.50
04/04/01	Continue to review revised rate schedules and used and useful analysis; strategy conference with B. May. Karen Walker .40 hours at 225.00 per hour.	90.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

April 28, 2001
 Invoice 1103045
 Page 3

04/10/01 Review revised rate schedules prepared by B. Nixon and revised used and useful analysis prepared by M. Blackman; conference with B. May re [REDACTED].
 Karen Walker .40 hours at 225.00 per hour. 90.00

04/11/01 Research and analysis regarding limited proceeding and revised schedules to reflect used and useful adjustment; phone conference with clients.
 Bruce May .70 hours at 265.00 per hour. 185.50

04/12/01 Conference with B. May re [REDACTED].
 Karen Walker .30 hours at 225.00 per hour. 67.50

04/13/01 Telephone call to M. Willis at FPSC.
 Karen Walker .20 hours at 225.00 per hour. 45.00

04/13/01 Research and analysis regarding limited proceeding and revised rate schedules.
 Bruce May .60 hours at 265.00 per hour. 159.00

Total Fees for Professional Services\$ 2,740.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	7.00	265.00	1,855.00
Walker, Karen	Partner	3.70	225.00	832.50
Shivers, Connie	Legal Asst	0.50	105.00	52.50

Reimbursable costs through April 15, 2001

Photocopy 6.80
 Telephone 27.98

Total Reimbursable Costs\$ 34.78

 Current Billing for this Matter 2,774.78

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

April 28, 2001
Invoice 1103045
Page 4

BALANCE DUE THIS INVOICE\$ 2,774.78
=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 26, 2001
Invoice 1116210

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	3,646.00
Reimbursable Costs		78.70

INVOICE TOTAL	\$	3,724.70
BALANCE DUE THIS INVOICE	\$	3,724.70

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBPU33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 26, 2001
Invoice 1116210
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through May 15, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

04/16/01	Research and analysis regarding limited proceeding; prepare for meeting with staff. Bruce May 1.10 hours at 265.00 per hour.	291.50
04/17/01	Research and analysis regarding limited proceeding; prepare revised schedule; prepare for meeting with staff. Bruce May .60 hours at 265.00 per hour.	159.00
04/18/01	Meeting with FPSC staff re application for limited proceeding and used and useful analysis; conference with B. May re same. Karen Walker 1.60 hours at 225.00 per hour.	360.00
04/18/01	Research and analysis regarding limited proceeding; meeting with FPSC staff; phone conference with client. Bruce May 1.60 hours at 265.00 per hour.	424.00
04/19/01	Prepare memorandum to file summarizing [REDACTED]; conference with B. May re same. Karen Walker 1.40 hours at 225.00 per hour.	315.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

May 26, 2001
Invoice 1116210
Page 2

04/19/01	Research and analysis regarding limited proceeding issues and [REDACTED]		
	Bruce May .70 hours at 265.00 per hour.		185.50
04/23/01	Conference call with B. May, P. Christmas, B. Nixon, H. Barrineau and M. Blackman; prepare letter to M. Willis responding to questions raised in meeting with FPSC staff.		
	Karen Walker 2.30 hours at 225.00 per hour.		517.50
04/23/01	Conference call with client regarding limited proceeding and second amended petition issues; prepare correspondence to client; phone conference with B. Nixon.		
	Bruce May 1.10 hours at 265.00 per hour.		291.50
04/30/01	Research and analysis regarding revisions to limited proceeding petition.		
	Bruce May .60 hours at 265.00 per hour.		159.00
05/03/01	Revise draft letter to M. Willis; telephone conference with Bob Nixon re same.		
	Karen Walker .40 hours at 225.00 per hour.		90.00
05/03/01	Prepare letter to M. Willis; phone conference with B. Nixon.		
	Bruce May .40 hours at 265.00 per hour.		106.00
05/04/01	Revise draft letter to M. Willis; telephone conference with Bob Nixon re estimated rate case expense; telephone call to Hal Barrineau.		
	Karen Walker .40 hours at 225.00 per hour.		90.00
05/07/01	Telephone conference with M. Blackman re status of Facilities Plan and easement issue; revise letter to M. Willis.		
	Karen Walker .40 hours at 225.00 per hour.		90.00
05/10/01	Research regarding facilities plan issue.		
	Bruce May .80 hours at 265.00 per hour.		212.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

May 26, 2001
 Invoice 1116210
 Page 3

05/11/01 Phone conference with FPSC staff.
 Bruce May .30 hours at 265.00 per hour. 79.50

05/14/01 Research and analysis regarding limited
 proceeding of facility plan issue.
 Bruce May .70 hours at 265.00 per hour. 185.50

05/15/01 Monitor proceeding at FPSC Agenda Conference re
 water and wastewater industry annual
 reestablishment of authorized range of return
 on common equity.
 Karen Walker .40 hours at 225.00 per hour. 90.00

Total Fees for Professional Services\$ 3,646.00

Name	Title	Hours	Rate	Value
May, Bruce	Partner	7.90	265.00	2,093.50
Walker, Karen	Partner	6.90	225.00	1,552.50

Reimbursable costs through May 15, 2001

Photocopy 29.00
 Lexis 7.28
 Telephone 3.42
 Telecopy 39.00

Total Reimbursable Costs\$ 78.70

Current Billing for this Matter 3,724.70

BALANCE DUE THIS INVOICE\$ 3,724.70
 =====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 29, 2001
Invoice 1131339

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	3,403.50
Reimbursable Costs		676.18

INVOICE TOTAL	\$	4,079.68
BALANCE DUE THIS INVOICE	\$	4,079.68

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBUS33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

REDACTED

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 29, 2001
Invoice 1131339
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through June 15, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

05/16/01	Begin preparing Second Amended Application for Limited Proceeding; research re same. Karen Walker 1.60 hours at 225.00 per hour.	360.00
05/17/01	Continue to prepare draft Second Amended Application for Limited Proceeding; review file re same. Karen Walker 2.80 hours at 225.00 per hour.	630.00
05/19/01	Review, revise and edit Second Amended Petition for Limited Proceeding; research regarding scope of limited proceeding issues. Bruce May 1.10 hours at 265.00 per hour.	291.50
05/21/01	Review and revise draft Second Amended Application for limited proceeding; telephone conference with Bob Nixon re same. Karen Walker .80 hours at 225.00 per hour.	180.00
05/22/01	Continue to review and revise Second Amended Application for Limited Proceeding; telephone conference with Pam Christmas re same. Karen Walker .60 hours at 225.00 per hour.	135.00

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 29, 2001
Invoice 1131339
Page 2

05/24/01	Review Second Amended Petition for Limited Proceeding; research regarding FPSC CASR. Bruce May .60 hours at 265.00 per hour.	159.00
05/25/01	Telephone conference with Pamela Christmas; review revised Case Assignment and Scheduling Record; prepare transmittal letter sending revised CASR and draft Second Amended Application for limited proceeding. Karen Walker .40 hours at 225.00 per hour.	90.00
05/29/01	Review correspondence from Bob Nixon. Karen Walker .20 hours at 225.00 per hour.	45.00
05/30/01	Telephone conference with Bob Nixon; telephone conference with Pam Christmas; continue to review and revise Second Amended Application for limited proceeding; prepare exhibits to be filed with same. Karen Walker 1.20 hours at 225.00 per hour.	270.00
05/31/01	Telephone conferences with Pamela Christmas, Bob Nixon and Maury Blackman; review and analyze revised accounting schedules. Karen Walker 1.20 hours at 225.00 per hour.	270.00
06/01/01	Review and analyze revised Facilities Plan; telephone conference with Bob Nixon re same; extended conference call with Bob Nixon, Maury Blackman and Hal Barrineau re modifications to revised Facilities Plan. Karen Walker 1.30 hours at 225.00 per hour.	292.50
06/05/01	Review revised pages of revised Facilities Plan; telephone conference with Maury Blackman re same; prepare Second Amended Application for filing with FPSC. Karen Walker .50 hours at 225.00 per hour.	112.50

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

June 29, 2001
 Invoice 1131339
 Page 3

06/06/01	Review revised Facilities Plan; review and revise Second Amended Application for Limited Proceeding; review and analyze water and wastewater legislation to determine impact on proposed water system improvements. Karen Walker .60 hours at 225.00 per hour.	135.00
06/07/01	Finalize Second Amended Application for Limited Proceeding and file same with FPSC. Karen Walker .30 hours at 225.00 per hour.	67.50
06/08/01	Telephone call to Joann Chase, aid to Commissioner Jaber re status of filing. Karen Walker .20 hours at 225.00 per hour.	45.00
06/08/01	Review and analysis regarding Application for Limited Proceeding. Bruce May .40 hours at 265.00 per hour.	106.00
06/13/01	Review revised Case Assignment and Scheduling Record. Karen Walker .20 hours at 225.00 per hour.	45.00
06/14/01	Prepare memorandum to Pam Christmas, Hal Barrineau and Bob Nixon re revised Case Assignment and Scheduling Record. Karen Walker .40 hours at 225.00 per hour.	90.00
06/14/01	Review new CASR; conference with client. Bruce May .30 hours at 265.00 per hour.	79.50

Total Fees for Professional Services\$ 3,403.50

Name	Title	Hours	Rate	Value
----- May, Bruce	Partner	2.40	265.00	636.00
Walker, Karen	Partner	12.30	225.00	2,767.50

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

June 29, 2001
Invoice 1131339
Page 4

Reimbursable costs through June 15, 2001

05/25/01	Tallahassee Mileage Service - 04/24/01	3.79
05/25/01	Tallahassee Mileage Service - 05/07/01	4.96
06/11/01	Action Legal Copy Service Inc.-Litigation file copies Inv. No. 20138	564.37
	Photocopy	26.20
	Messenger	8.00
	Telephone	41.86
	Telecopy	27.00
	Total Reimbursable Costs	\$ 676.18
	Current Billing for this Matter	4,079.68
	BALANCE DUE THIS INVOICE	\$ 4,079.68

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

July 26, 2001
Invoice 1143924

TERMS: DUE ON RECEIPT

REMITTANCE COPY
(PLEASE RETURN WITH YOUR PAYMENT)

Our Matter #037662.00003
Application for Limited Proceeding to Recover
Costs of Water Improvements

Fees for Professional Services	\$	406.50
Reimbursable Costs		135.44

INVOICE TOTAL	\$	541.94
BALANCE DUE THIS INVOICE	\$	541.94

=====

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

IF YOU WISH TO REMIT BY WIRE TRANSFER, PLEASE WIRE TRANSFER FUNDS TO:

FIRST UNION NATIONAL BANK
DOMESTIC CLIENTS: JACKSONVILLE, FLORIDA ABA #063000021
INTERNATIONAL CLIENTS: SWIFT PNBPU33
FOR CREDIT TO THE ACCOUNT OF:
HOLLAND & KNIGHT LLP
ACCT.

PLEASE INDICATE OUR MATTER NUMBER AS REFERENCE IN YOUR WIRE TRANSFER.

06270

REDACTED

Law Offices

HOLLAND & KNIGHT LLP

P.O. Box 32092
Lakeland, Florida 33802-2092

(863) 682-1161
EIN 59-0663819

Atlanta	Los Angeles	Providence	Washington, D.C.
Boston	Melbourne	San Antonio	West Palm Beach
Bradenton	Mexico City	San Francisco	Representative
Chicago	Miami	Seattle	Offices:
Ft. Lauderdale	New York	St. Petersburg	Buenos Aires
Jacksonville	No. Virginia	Tallahassee	Tel Aviv
Lakeland	Orlando	Tampa	

Sunshine Utilities
Attn: James Hodges
10230 SE County Hwy. 25
Suite A
Bellevue, FL 34420

July 26, 2001
Invoice 1143924
Page 1
TERMS: DUE ON RECEIPT

For professional services rendered through July 15, 2001
in connection with the following:

Our Matter #037662.00003

Application for Limited Proceeding to Recover
Costs of Water Improvements

06/15/01	Research and analysis regarding amended petition for limited proceeding review case for phone conference with FPSC staff. Bruce May .60 hours at 265.00 per hour.	159.00
06/19/01	Telephone conference with Pamela Christmas re [REDACTED] Karen Walker .30 hours at 225.00 per hour.	67.50
07/09/01	Telephone conference with Pamela Christmas re [REDACTED] Karen Walker .20 hours at 225.00 per hour.	45.00
07/10/01	Telephone conference with Pam Christmas re [REDACTED] Karen Walker .20 hours at 225.00 per hour.	45.00
07/11/01	Telephone conference with Ralph Jaeger re customer service hearing. Karen Walker .20 hours at 225.00 per hour.	45.00
07/12/01	Telephone conferences with Ralph Jaeger and Pamela Christmas re customer service hearing. Karen Walker .20 hours at 225.00 per hour.	45.00

Sunshine Utilities
 Attn: James Hodges
 10230 SE County Hwy. 25
 Suite A
 Belleview, FL 34420

July 26, 2001
 Invoice 1143924
 Page 2

Total Fees for Professional Services\$ 406.50

Name	Title	Hours	Rate	Value
May, Bruce	Partner	0.60	265.00	159.00
Walker, Karen	Partner	1.10	225.00	247.50

Reimbursable costs through July 15, 2001

06/18/01	Action Legal Copy Service Inc.-Litigation file copies Inv. No. 20194			123.75
07/05/01	Eric Kent (TLY) -Mileage			4.34
	Telephone			4.35
	Telecopy			3.00
	Total Reimbursable Costs			\$ 135.44
	Current Billing for this Matter			541.94
	BALANCE DUE THIS INVOICE			\$ 541.94

PLEASE NOTE THAT THIS STATEMENT IS DUE AND PAYABLE ON RECEIPT.

06270

H. W. BARRINEAU & ASSOCIATES, INC.
Time by Job Detail

6/25/99 through 7/14/01

Sunshine Utilities Regional Water System

INVOICE SUMMARY

Project #	Invoice Date	Invoice #	Invoice Total	Activity Period	Name	Rate	Hours	TOTAL	Description				
9636-02	6/25/99	1330	\$1,799.64	5/16 - 6/19/01	SCOTT OLSCHEWSKE	30.00	32.00		Drafting of water system maps				
					CURTIS LEWIS	30.00	6.75		Drafting of water system maps				
					Total CAD Draftsman			38.75	\$1,162.50				
					BOB WATERSTON	90.00	5.75		Coord. & field verify of w.s. mapping				
					Total Engineer II:			5.75	517.50				
					Other Expenses:								
					Mileage: 31 miles @ \$0.35							10.85	
					Visual Logic: Conversions, scans & print							108.79	
					TOTAL:								\$1,799.64
					9636-02	7/26/99	1420	\$736.25	6/20 - 7/17/99	SCOTT OLSCHEWSKE	35.00	11.75	
Total CAD Draftsman			11.75	\$411.25									
BOB WATERSTON	90.00	2.75		Coord. & field verify of w.s. mapping									
TIM BRENNAN	90.00	0.50		Scanning of system maps									
Total Engineer II:			3.25	292.50									
DOUG VANDEURSEN	60.00	0.25		Coord. & field verify of w.s. mapping									
Total Engineer Intern:			0.25	15.00									
HILDA GRANT	35.00	0.50		Reproduce and copy system maps									
Total Administrative:			0.50	17.50									
TOTAL:													\$736.25
9636-02	8/23/99	1482	\$415.00	7/18 - 8/14/99	SCOTT OLSCHEWSKE	35.00	3.50		Drafting of water system maps				
					Total CAD Draftsman		3.50	\$122.50					

Sunshine Utilities Regional Water System

INVOICE SUMMARY

Project #	Invoice Date	Invoice #	Invoice Total	Activity Period	Name	Rate	Hours	TOTAL	Description
					BOB WATERSTON	90.00	3.25		Coord. & field verify of w.s. mapping
					Total Engineer II:		3.25	292.50	
					TOTAL:			\$415.00	
9636-01	12/21/99	1667	\$311.20	11/14 - 12/11/99	HILDA GRANT	35.00	4.75		Reproduce 20 copies Water Facility Plan
					Total Administrative:		4.75	\$166.25	
					Other Expenses:				
					Reproduction			132.40	
					Shipping			12.55	
					TOTAL:			\$311.20	
9756-00	3/18/00	1890	\$6,360.18	thru 3/11/00	HILDA GRANT	35.00	1.50		Reproduce and copy system maps
					JEAN HARRISON	35.00	1.50		Reproduce and copy system maps
					Total Administrative:		3.00	\$105.00	
					PAT RITCHEY	35.00	39.50		Drafting & Scanning of system maps
					CURTIS LEWIS	35.00	41.25		Drafting of water system maps
					SCOTT OLSCHEWSKE	35.00	11.00		Drafting of water system maps
					Total CAD Draftsman		91.75	3,211.25	
					KHEM PARMANAN	60.00	7.00		Scanning of system maps
					Total Civil Designer:		7.00	420	
					DOUG VANDEURSEN	60.00	0.50		Coordinate response to PSC letter
					Total Engineer Intern:		0.50	30.00	
					MURRAY BLACKMAN	45.00	51.00		Coord. & field verify of w.s. mapping
					Total Engineering Technician:		51.00	2,295.00	
					HAL BARRINEAU	75.00	1.50		Supervision and review
					Total Registered Engineer:		1.50	112.50	
					Other Expenses:				

Sunshine Utilities Regional Water System

INVOICE SUMMARY

Project #	Invoice Date	Invoice #	Invoice Total	Activity Period	Name	Rate	Hours	TOTAL	Description
					Mileage: 81 miles @ \$0.35			28.35	
					Reproduction			158.08	
TOTAL:								\$6,360.18	
9636-01	2/8/01	2458	\$4,945.20	12/31 - 2/3/01	LORETTA GOINS	35.00	1.00		Typing response to comments
					<i>Total Administrative:</i>		1.00	\$35.00	
					MURRAY BLACKMAN	60.00	33.25		Separate Regional W S into phases.
					<i>Total Engineer Intern:</i>		33.25	1,995.00	
					HAL BARRINEAU	100.00	27.50		Supervision, review and meeting at PSC
					<i>Total Registered Engineer:</i>		27.50	2,750.00	
					<i>Other Expenses:</i>				
					Mileage: 472 miles @ \$0.35			165.20	
TOTAL:								\$4,945.20	
9636-01	3/9/01	2561	\$3,310.90	2/04 - 3/03/01	JILL PIEKIEL	35.00	0.75		Prepared trnsmittals, faxes & mail docs
					LORETTA GOINS	35.00	0.75		Prepared trnsmittals, faxes & mail docs
					<i>Total Administrative:</i>		1.50	\$52.50	
					MURRAY BLACKMAN	60.00	32.75		Coord w/ PSC on Used & Useful, meeting
					<i>Total Engineer Intern II:</i>		32.75	1,965.00	
					HAL BARRINEAU	100.00	8.00		Supervision, meeting with S.U., conf. Calls
					<i>Total Registered Engineer:</i>		8.00	800.00	
					DOUG VANDEURSEN	75.00	6.00		Coord w/ PSC on Used & Useful, meeting
					<i>Other Expenses:</i>				
					Mileage: 124 miles @ \$0.35			43.40	
TOTAL:								\$3,310.90	
9636.01	4/6/01	2611	\$3,226.80	3/4 - 3/31/01	JILL PIEKIEL	35.00	0.50		Prep trnsmittals, faxes & mail docs

Sunshine Utilities Regional Water System

INVOICE SUMMARY

Project #	Invoice Date	Invoice #	Invoice Total	Activity Period	Name	Rate	Hours	TOTAL	Description
					LORETTA GOINS	35.00	1.75		Prep transmittals, faxes & mail docs
					PAT RITCHEY	35.00	0.50		Plot location map
					Total Administrative:		2.75	\$96.25	
					MURRAY BLACKMAN	60.00	31.50		Calc Used & Useful
					Total Engineer Intern II:		31.50	1,890.00	
					DAVIS DINKINS	75.00	1.50		Field verification of system map
					DOUG VANDEURSEN	75.00	1.25		Calc Used & Useful
					Total Engineer Intern I:		2.75	206.25	
					HAL BARRINEAU	100.00	10.00		Meet w/ MC staff, supervision, review
					Total Registered Engineer:		10.00	1,000.00	
					Other Expenses:				
					Mileage: 98 miles @ \$0.35			34.30	
					TOTAL:			\$3,226.80	
9636-01	5/8/01	2695	\$3,876.25	4/1 - 4/28/01	JILL PIEKIEL	35.00	0.25		Coord meetings
					Total Administrative:		0.25	\$8.75	
					MURRAY BLACKMAN	60.00	36.75		Update WFP
					Total Engineer Intern II:		36.75	2,205.00	
					DOUG VANDEURSEN	75.00	0.50		Update WFP
					Total Engineer Intern I:		0.50	37.50	
					HAL BARRINEAU	100.00	16.25		Super, review with SU, accountant, etc.
							16.25	1,625.00	
					TOTAL:			\$3,876.25	
9636-01	6/20/01	2788	\$4,085.34	4/29 - 6/09/01	JILL PIEKIEL	35.00	3.50		Copy, package and transmit WFP
					LORETTA GOINS	35.00	9.00		Copy, package and transmit WFP
					EMILY FRY	35.00	3.75		Copy, package and transmit WFP
					JONATHAN WHALEN	35.00	0.50		Run prints for WFP

Sunshine Utilities Regional Water System

INVOICE SUMMARY

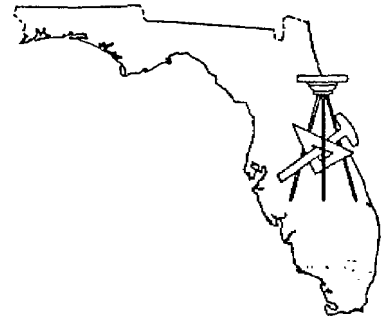
Project #	Invoice Date	Invoice #	Invoice Total	Activity Period	Name	Rate	Hours	TOTAL	Description
					Total Administrative:		16.75	586.25	
					MURRAY BLACKMAN	60.00	46.25		Update WFP, Used & Useful
					Total Engineer Intern II:		46.25	2,775.00	
					HAL BARRINEAU	100.00	6.50		Supervision & review
					Total Registered Engineer:		6.50	650	
					Other Expenses:				
					Mileage: 127 miles @ \$0.35				
					Shipping				
					TOTAL:			\$4,085.34	
9636-01	7/18/01	2861	\$234.95	6/10 - 7/14/01	JILL PIEKIEL	35.00	1.50		Telecons FDEP, Xmit to FDEP
					KELLY HULIT	35.00	1.25		Telecons FDEP, Xmit to FDEP
					Total Administrative:		2.75	96.25	
					MURRAY BLACKMAN	60.00	1.50		Public hearing meeting coordination
					Total Engineer Intern II:		1.50	90.00	
					JONATHAN WHALEN	35.00	1.00		Run blueprints
					Total CAD Draftsman		1.00	35.00	
					Other Expenses:				
					Mileage: 3 miles @ \$0.35				
					Shipping				
					TOTAL:			\$234.95	

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



Pd
11/30/99
23440

Invoice

BILL TO
MS. PAMELA CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
6/25/1999	1330

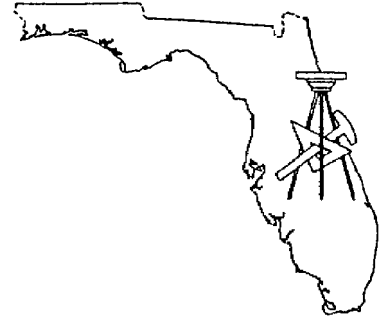
DESCRIPTION	AMOUNT
9636-02 SUNSHINE UTILITIES REGIONAL WATER SYSTEM SUBDIVISION LAYOUTS	
FOR SERVICES RENDERED THROUGH JUNE 19, 1999 IN CONNECTION WITH THE PREPARATION OF INDIVIDUAL SUBDIVISION WATER DISTRIBUTION MAPS FOR USE BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION STATE REVOLVING LOAN PROGRAM.	
SALARIES:	
CAD DRAFTSMAN: 38.75 HOURS @ \$30.00	1,162.50
REGISTERED ENGINEER: 5.75 HOURS @ \$90.00	517.50
EXPENSES:	
MILEAGE: 31 MILES @ \$0.35	10.85
EXPENDITURES ON BEHALF OF THE PROJECT: VISUAL LOGIC	108.79
Total	\$1,799.64

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



pd
11/30/99
23440

Invoice

BILL TO
MS. PAMELA CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
7/26/1999	1420

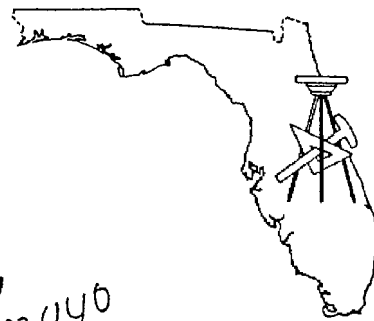
DESCRIPTION	AMOUNT
9636-02 SUNSHINE UTILITIES REGIONAL WATER SYSTEM SUBDIVISION LAYOUTS	
FOR SERVICES RENDERED FROM JUNE 20, 1999 THROUGH JULY 17, 1999 IN CONNECTION WITH THE PREPARATION OF INDIVIDUAL WATER DISTRIBUTION MAPS FOR USE BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION STATE REVOLVING LGAN PROGRAM.	
SALARIES:	
CAD DRAFTSMAN: 11.75 HOURS @ \$35.00	411.25
ENGINEER INTERN: 0.25 HOURS @ \$60.0	15.00
REGISTERED ENGINEER: 3.25 HOURS @ \$90.00	292.50
ADMINISTRATIVE I: 0.5 HOURS @ \$35.00	17.50
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	Total \$736.25

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



PD
11/29/99
#23440

Invoice

BILL TO
MS. PAMELA CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
8/23/1999	1482

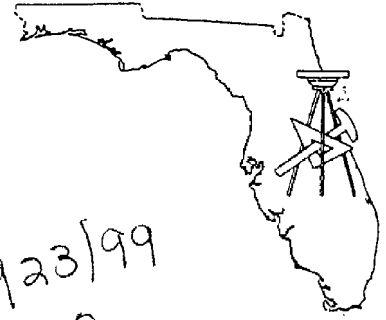
DESCRIPTION	AMOUNT
9636-02 SUNSHINE UTILITIES REGIONAL WATER SYSTEM SUBDIVISION LAYOUTS	
FOR SERVICES RENDERED FROM JULY 18, 1999 THROUGH AUGUST 14, 1999 IN CONNECTION WITH THE PREPARATION OF INDIVIDUAL WATER DISTRIBUTION MAPS FOR USE BY THE FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION STATE REVOLVING LOAN PROGRAM.	
SALARIES:	
CAD DRAFTSMAN: 3.5 HOURS @ \$35.00	122.50
REGISTERED ENGINEER: 3.25 HOURS @ \$90.00	292.50
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	
Total	\$415.00

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



*pd
✓ date 12/23/99
23560*

Invoice

BILL TO
MR. JAMES HODGES SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
12/21/1999	1667

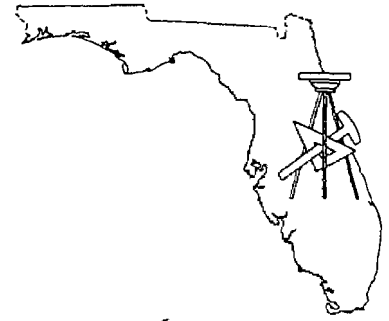
DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM	
FOR ADDITIONAL SERVICES RENDERED FROM NOVEMBER 14, 1999 THROUGH DECEMBER 11, 1999 IN CONNECTION WITH ASSISTANCE PROVIDED TO ACCOUNTANT FOR PSC RATE CASE.	
PREPARE AND MAIL 20 COPIES OF RWS WATER FACILITIES PLAN TO D. BRUCE MAY @ HOLLAND & KNIGHT.	
SALARIES: ADMINISTRATIVE: 4.75 HOURS @ \$35.00	166.25
EXPENSES: EXPENDITURES ON BEHALF OF THE PROJECT: REPRODUCTION & SHIPPING	144.95
HAPPY HOLIDAYS!!!	
Total	\$311.20

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



*pd
4/11/2000
23955*

Invoice

BILL TO
MR. JAMES HODGES SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
3/18/2000	1890

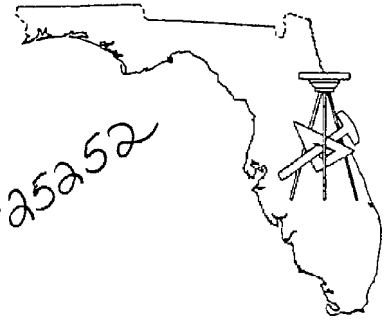
DESCRIPTION	AMOUNT
9756-00 SUNSHINE UTILITIES GENERAL ENGINEERING SERVICES	
FOR SERVICES RENDERED THROUGH MARCH 11, 2000 IN CONNECTION WITH THE PREPARATION OF DISTRIBUTION SYSTEM MAPS FOR PUBLIC SERVICE COMMISSION RATE CASE.	
SALARIES:	
ADMINISTRATIVE: 3.0 HOURS @ \$35.00	105.00
CAD DRAFTSMAN: 91.75 HOURS @ \$35.00	3,211.25
CIVIL DESIGNER: 7.0 HOURS @ \$60.00	420.00
ENGINEER INTERN: 0.5 HOURS @ \$60.00	30.00
ENGINEERING TECHNICIAN: 51.0 HOURS @ \$45.00	2,295.00
REGISTERED ENGINEER: 1.5 HOURS @ \$75.00	112.50
EXPENSES:	
MILEAGE: 81 MILES @ \$0.35	28.35
EXPENDITURES ON BEHALF OF THE PROJECT: REPRODUCTION	158.08
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	
Total	\$6,360.18

L. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



Invoice

BILL TO
MRS. PAM CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

[Handwritten signature and scribble over the bill to information]

DATE	INVOICE #
2/8/2001	2458

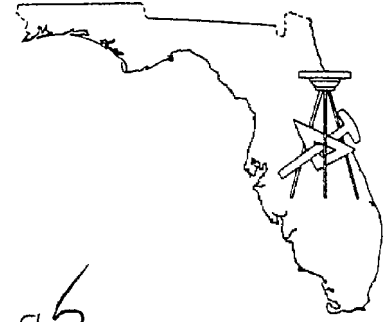
DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM	
FOR ADDITIONAL SERVICES RENDERED FROM DECEMBER 31, 2000 THROUGH FEBRUARY 3, 2001 IN CONNECTION WITH THE CONSUMPIVE USE PERMIT APPLICATION, GROUNDWATER MODELING ANALYSIS OF PROPOSED WELLS, PREPARATION OF WATER AUDIT AND MEETINGS WITH CLIENT, ATTORNEY'S AND PUBLIC SERVICE COMMISSION.	
SALARIES:	
ADMINISTRATIVE: 1.0 HOURS @ \$35.00	35.00
ENGINEER INTERN 2: 33.25 HOURS @ \$60.00	1,995.00
REGISTERED ENGINEER: 27.5 HOURS @ \$100.00	2,750.00
EXPENSES:	
MILEAGE: 472 MILES @ \$0.35	165.20
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	Total \$4,945.20

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



90
4/2/01
25385

Invoice

BILL TO
MRS. PAM CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
3/9/2001	2561

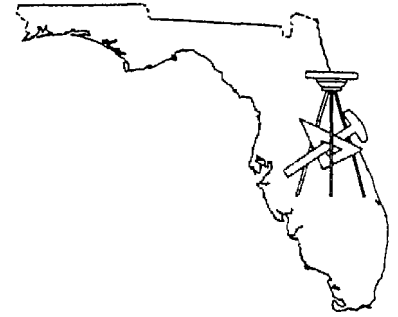
DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM	
FOR ADDITIONAL SERVICES RENDERED FROM FEBRUARY 4, 2001 THROUGH MARCH 3, 2001 IN CONNECTION WITH THE ASSESSMENT OF MARION COUNTY WATER SYSTEMS AND UPDATING WATER FACILITIES PLAN.	
SALARIES:	
ADMINISTRATIVE: 1.5 HOURS @ \$35.00	52.50
ENGINEER INTERN 2: 32.75 HOURS @ \$60.00	1,965.00
REGISTERED ENGINEER: 8.0 HOURS @ \$100.00	800.00
ENGINEER INTERN 1: 6.0 HOURS @ \$75.00	450.00
EXPENSES:	
MILEAGE: 124 MILES @ \$0.35	43.40
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	Total \$3,310.90

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



Invoice

BILL TO
MRS. PAM CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
4/6/2001	2611

DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM- ADDITIONAL SERVICES	
FOR ADDITIONAL SERVICES RENDERED FROM MARCH 4, 2001 THROUGH MARCH 31, 2001 IN CONNECTION WITH THE ASSESSMENT OF MARION COUNTY WATER SYSTEMS AND UPDATING WATER FACILITIES PLAN.	
SALARIES:	
ADMINISTRATIVE: 2.75 HOURS @ \$35.00	96.25
ENGINEER INTERN 2: 31.5 HOURS @ \$60.00	1,890.00
ENGINEER INTERN 1: 2.75 HOURS @ \$75.00	206.25
REGISTERED ENGINEER: 10.0 HOURS @ \$100.00	1,000.00
EXPENSES:	
MILEAGE: 98 MILES @ \$0.35	34.30
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	
Total	\$3,226.80

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

2100 S.E. 17th Street, Suite 802
(352) 840-9774

Ocala, Florida 34471-4182
Fax (352) 840-9588



Invoice

BILL TO
MRS. PAM CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
5/8/2001	2695

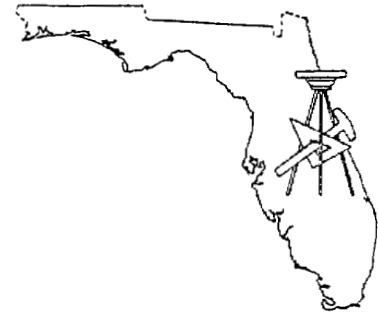
DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM-- ADDITIONAL SERVICES	
FOR ADDITIONAL SERVICES RENDERED FROM APRIL 1, 2001 THROUGH APRIL 28, 2001 IN CONNECTION WITH THE ASSESSMENT OF MARION COUNTY WATER SYSTEMS AND UPDATING WATER FACILITIES PLAN.	
SALARIES:	
ADMINISTRATIVE: 0.25 HOURS @ \$35.00	8.75
ENGINEER INTERN 2: 36.75 HOURS @ \$60.00	2,205.00
ENGINEER INTERN 1: 0.5 HOURS @ \$75.00	37.50
REGISTERED ENGINEER: 16.25 HOURS @ \$100.00	1,625.00
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	Total \$3,876.25

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

1321 S.E. 25th Loop, Suite 102
(352) 840-9774

Ocala, FL 34471-6090
Fax (352) 840-0332



Invoice

BILL TO
MRS. PAM CHRISTMAS SUNSHINE UTILITIES 10230 SE HWY 25 BELLEVIEW, FL 34420

DATE	INVOICE #
6/20/2001	2788

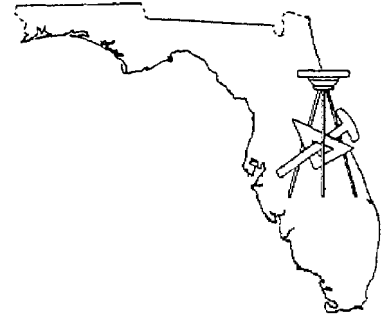
DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM	
FOR ADDITIONAL SERVICES RENDERED FROM APRIL 29, 2001 THROUGH JUNE 9, 2001 IN CONNECTION WITH THE ASSESSMENT OF MARION COUNTY WATER SYSTEMS AND UPDATING WATER FACILITIES PLAN.	
SALARIES:	
ADMINISTRATIVE: 16.75 HOURS @ \$35.00	586.25
ENGINEER INTERN 2: 46.25 HOURS @ \$60.00	2,775.00
REGISTERED ENGINEER: 6.5 HOURS @ \$100.00	650.00
EXPENSES:	
MILEAGE: 127 MILES @ \$0.35	44.45
EXPENDITURES ON BEHALF OF THE PROJECT: SHIPPING	29.64
PLEASE REMIT PAYMENT TO OUR NEW ADDRESS SHOWN ABOVE. THANK YOU.	
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	
Total	\$4,085.34

H. W. Barrineau and Associates, Inc.

Civil • Environmental Engineers & Planners

1321 S.E. 25th Loop, Suite 102
(352) 840-9774

Ocala, FL 34471-6090
Fax (352) 840-0332



Invoice

BILL TO

MRS. PAM CHRISTMAS
SUNSHINE UTILITIES
10230 SE HWY 25
BELLEVIEW, FL 34420

DATE

INVOICE #

7/18/2001

2861

DESCRIPTION	AMOUNT
9636-01 SUNSHINE UTILITIES REGIONAL WATER SYSTEM— ADDITIONAL SERVICES	
FOR ADDITIONAL SERVICES RENDERED FROM JUNE 10, 2001 THROUGH JULY 14, 2001 IN CONNECTION WITH THE ASSESSMENT OF MARION COUNTY WATER SYSTEMS AND UPDATING WATER FACILITIES PLAN.	
SALARIES:	
ADMINISTRATIVE: 2.75 HOURS @ \$35.00	96.25
ENGINEER INTERN 2: 1.5 HOURS @ \$60.00	90.00
CAD DRAFTSMAN: 1.0 HOURS @ \$35.00	35.00
EXPENSES:	
MILEAGE: 3 MILES @ \$0.35	1.05
EXPENDITURES ON BEHALF OF THE PROJECT: SHIPPING	12.65
DUE UPON RECEIPT. UNPAID BALANCE SUBJECT TO 1.5% PER MONTH. **\$5.00 MINIMUM** THANK YOU.	
Total	\$234.95

SUNSHINE UTILITIES OF CENTRAL FLORIDA, INC.
ACTUAL & ESTIMATED ACCOUNTING EXPENSE
DOCKET NO. 992015

LINE NO.	INVOICE DATE	FEES	OUT OF POCKET	TOTAL
<u>CRONIN, JACKSON, NIXON & WILSON</u>				
1	MONTH OF SERVICE RENDERED:			
2	SEPTEMBER, 1998	10/22/98 \$925	\$15	\$940
3	NOVEMBER, 1998	12/24/98 1,656	31	1,687
4	NOVEMBER, 1999	12/17/99 3,545	76	3,621
5	DECEMBER, 1999	01/31/00 2,900	188	3,088
6	FEBRUARY, 2000	03/21/00 5,264	42	5,306
7	APRIL, 2000	05/26/00 1,817	316	2,133
8	JULY, 2000	09/14/00 1,288	-	1,288
9	AUGUST, 2000	09/21/00 1,285	31	1,316
10	SEPTEMBER, 2000	10/25/00 1,683	126	1,809
11	NOVEMBER, 2000	12/30/00 880		880
12	DECEMBER, 2000	01/26/01 320		320
13	JANUARY, 2001	02/26/01 527		527
14	FEBRUARY, 2001	03/28/01 2,145	9	2,154
15	MARCH, 2001	04/20/01 3,240	45	3,285
16	MAY, 2001	06/18/01 4,119	76	4,195
17	TOTAL ACTUAL EXPENSE THRU JUNE,			
18	2001	<u>31,594</u>	<u>955</u>	<u>32,549</u>
19	ESTIMATE TO COMPLETE:			
20	R. C. NIXON:			
21	REVIEW PSC AUDIT & ASSIST IN			
22	RESPONSE - 10hrs. @ \$165	1,650		1,650
23	REVIEW STAFF RECOMMENDATION;			
24	CONFERENCES WITH CLIENT &			
25	ATTORNEYS RE SAME - 10hrs. @ \$165	1,650		1,650
26	ATTEND AGENDA CONFERENCE IN			
27	TALLAHASSEE - 9hrs. @ \$165	1,485		1,485
28	REVIEW PAA ORDER & PROOF			
29	REVENUES - 3hrs. @ \$165	495		495
30	OUT OF POCKET FOR PHONE, COPIES,			
31	FED-EX, AIRFARE, LODGING, MEALS			
32	& CAR RENTAL		<u>700</u>	<u>700</u>
33	TOTAL ESTIMATE TO COMPLETE	<u>5,280</u>	<u>700</u>	<u>5,980</u>
34	TOTAL ACTUAL & ESTIMATED ACCOUNTING EXPENSE	<u><u>\$36,874</u></u>	<u><u>\$1,655</u></u>	<u><u>\$38,529</u></u>

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

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
ERIC M. DOAN, C.P.A.
ROBERT H. JACKSON, C.P.A.
ELIZABETH A. MAY, C.P.A.
BRENDA W. McBARRON, 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 33765-44
(727) 791-4020
FACSIMILE
(727) 797-3602

COPY

I N V O I C E

October 22, 1998

Sunshine Utilities of Central Florida
10230 East Highway 25
Bellevue, FL 34420

#829

For professional services rendered during
September, 1998, as follows:

1. Partial billing for review of documents related to the limited proceeding; letter and schedule to Mr. Hodges showing estimate of rate increase	\$925.00
2. Telephone, postage, and copies	<u>14.52</u>
Total	<u>\$939.52</u>

RT C. NIXON 30

Client Page 1

Work Performed	Emp	Ref	Date	Rate	Hours	Amount	Totals
In Process-Balance Forward							1,362.67
TYPING (MISC)							
ANGELA FERREIRE	125	13596	9/17/98	25.00	1.00	25.00	25.00
LTD. PROCEEDING (UTIL)							
ROBERT C. NIXON	30	13379	10/01/98	150.00	6.00	900.00	900.00
TELEPHONE (EXP.)							
ROBERT C. NIXON	30	14443	9/30/98			4.49	
		14512	9/30/98			6.36	
							10.85
POSTAGE (EXP.)							
ROBERT C. NIXON	30	13326	9/30/98			0.87	0.87
XEROX (EXP.)							
ROBERT C. NIXON	30	13184	9/30/98			2.80	2.80
Work In Process Adjustment			10/05/98				-250.00
Work In Process Billing			10/05/98				-1,112.67
g Work In Process Balance							939.52

Total Current Period		Work In Process Aging (\$)				
Time	Charges	Cur. Per.	Last Per.	Two Ago	Over Two	
7.00 hours	\$939.52	939.52	0.00	0.00	0.00	
Year-To-Date W-I-P Activity (\$)		Accounts Receivable (\$)				
Work Charged	Adjust. Billings	Beg. Bal.	Billings	Payments	End. Bal.	
12,922.89	-250.00	11,979.32	0.00	1,112.67	0.00	1,112.67

3

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

JAMES L. CARLSTEDT, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
ERIC M. DOAN, C.P.A.
ROBERT H. JACKSON, C.P.A.
ELIZABETH A. MAY, C.P.A.
BRENDA W. McBARRON, 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

I N V O I C E

December 24, 1998

Sunshine Utilities of Central Florida
10230 East Highway 25
Belleview, FL 34420

#829

ATTN: ACCOUNTS PAYABLE

For professional services rendered during
October and November, 1998, as follows:

1. Preparation of letter and estimate of rate increase for limited proceeding	\$ 925.00
2. Preparation of certain schedules and application for DEP grant and loan for water system improvements	731.25
3. Telephone, postage, and copies	<u>31.01</u>
Total	<u>\$1,687.26</u>

Date: 11/30/98 Cronin, Jackson, Nixon & Wilson, CPA's
 Period 11/01/98 to 11/30/98 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
 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						948.41
Ø OTHER (UTIL)						
PAUL E. DeCHARIO	PED	10177	11/05/98	75.00	1.00	75.00
PAUL E. DeCHARIO	PED	10191	11/09/98	75.00	2.50	187.50
PAUL E. DeCHARIO	PED	10186	11/10/98	75.00	0.25	18.75
ROBERT C. NIXON	RCN	10220	11/10/98	150.00	3.00	450.00
				Totals:	6.75	731.25
Ø TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	10547	11/30/98	7.60	1.00	7.60
Ending Work In Process Balance						1,687.26

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
6.75	\$ 731.25	\$ 7.60	738.85	948.41	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjust-ments	Activity Billings	Current Month Beginning Balance	Month Billings	2 Months Finance Charge	>2 Months Sales Tax
14,610.15	-250.00	12,918.84	939.52	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	939.52	0.00

Client: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Resp. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
Work In Process-Balance Forward					939.52	
97 TYPING (MISC)						
ANGELA P. FERREIRE	APF	7565	10/08/98	25.00	1.00	25.00
44 LTD. PROCEEDING (UTIL)						
ROBERT C. NIXON	RCN	7244	10/08/98	150.00	6.00	900.00
01 TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	8220	10/31/98	2.28	1.00	2.28
ROBERT C. NIXON	RCN	8288	10/31/98	8.39	1.00	8.39
Totals:					2.00	10.67
02 POSTAGE (EXP.)						
ROBERT C. NIXON	RCN	7232	10/31/98	2.34	1.00	2.34
04 XEROX (EXP.)						
ROBERT C. NIXON	RCN	7047	10/31/98	0.20	52.00	10.40
Billing (Inv. # 33047)			10/31/98		<u>-939.52</u>	
Ending Work In Process Balance					<u>948.41</u>	

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
7.00	\$ 925.00	\$ 23.41		948.41	0.00	0.00	0.00
Year-To-Date W-I-P Activity (\$)				Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjust-ments	Activity Billings		Beginning Balance	Billings	Finance Charge	Sales Tax
13,871.30	-250.00	12,918.84		1,112.67	939.52	0.00	0.00
				Write-off	Credit Memo	Receipts	Ending Balance
				0.00	0.00	1,112.67	939.52

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

JAMES L. CARLSTEDT, 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.

CONF

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

I N V O I C E

December 17, 1999

Sunshine Utilities of Central Florida
10230 East Highway 25
Belleview, FL 34420

#829

ATTN: ACCOUNTS PAYABLE

For professional services rendered during November, 1999, as follows:

1. Partial billing for preparation of the limited proceeding rate increase	\$3,545.00
2. Preparation of schedules for the AFUDC application	640.00
3. Telephone, postage, Federal Express charges, and copies	<u>75.66</u>
Total	<u>\$4,260.66</u>

Date: 11/30/99 Cronin, Jackson, Nixon & Wilson, CPA's
Period 11/01/99 to 11/30/99 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
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					975.90

7 TYPING (MISC)

ANGELA P. FERREIRE	APF	116190	11/01/99	25.00	0.50	12.50
ANGELA P. FERREIRE	APF	116203	11/11/99	25.00	0.50	12.50
Totals:					1.00	25.00

4 LTD. PROCEEDING (UTIL)

PAUL E. DeCHARIO	PED	116785	11/04/99	80.00	8.00	640.00
PAUL E. DeCHARIO	PED	116786	11/05/99	80.00	4.00	320.00
PAUL E. DeCHARIO	PED	116771	11/12/99	80.00	8.00	640.00
PAUL E. DeCHARIO	PED	116765	11/18/99	80.00	4.00	320.00
ROBERT C. NIXON	RCN	116834	11/09/99	160.00	2.00	320.00
ROBERT C. NIXON	RCN	116832	11/10/99	160.00	8.00	1,280.00
Totals:					34.00	3,520.00

3 AFUDC RATES USED (UTIL)

PAUL E. DeCHARIO	PED	116781	11/01/99	80.00	5.00	400.00
ROBERT C. NIXON	RCN	116823	11/01/99	160.00	1.50	240.00
Totals:					6.50	640.00

1 TELEPHONE (EXP.)

ROBERT C. NIXON	RCN	125415	11/30/99	11.16	1.00	11.16
-----------------	-----	--------	----------	-------	------	-------

2 POSTAGE (EXP.)

ROBERT C. NIXON	RCN	125268	11/01/99	11.80	1.00	11.80
ROBERT C. NIXON	RCN	125272	11/01/99	7.60	1.00	7.60
ROBERT C. NIXON	RCN	125314	11/30/99	1.10	1.00	1.10
Totals:					3.00	20.50

4 XEROX (EXP.)

ROBERT C. NIXON	RCN	125324	11/30/99	0.20	92.00	18.40
ROBERT C. NIXON	RCN	125370	11/30/99	0.20	128.00	25.60
Totals:					220.00	44.00

Billing (Inv. # 34509) 11/30/99 -975.90

Account: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Account Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)	Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals
Work In Process-Balance Forward						4,260.66
XEROX (EXP.) (Cont.)						
Ending Work In Process Balance						<u>4,260.66</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time	Item	Current Month	Last Month	2 Months Ago	>2 Months Ago
41.50	\$ 4,185.00	\$ 75.66	4,260.66	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
12,620.75	0.00	8,807.07	0.00	975.90	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	0.00	975.90

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
cjinw@worldnet.att.net

INVOICE

January 31, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Belleview, FL 34420

#829

For professional services rendered during December, 1999, as follows:

1. Preparation and review of the limited proceeding accounting schedules for rate increase	\$2,900.00
2. Prepare revised schedules for the AFUDC rate application	320.00
3. Telephone, Federal Express charges, and copies	<u>188.35</u>
Total	<u>\$3,408.35</u>

Date: 12/31/99 Cronin, Jackson, Nixon & Wilson, CPAs
iod 12/01/99 to 12/31/99 Clearwater, FL 33765

ent: 829 SUNSHINE UTILITY OF CENTRAL FL
p. 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					4,260.66

TYPING (MISC)

ANGELA P. FERREIRE	APF	129168	12/02/99	25.00	0.50	12.50
ANGELA P. FERREIRE	APF	129193	12/02/99	25.00	1.50	37.50
ANGELA P. FERREIRE	APF	129199	12/07/99	25.00	0.50	12.50
Totals:					2.50	62.50

MISCELLANEOUS (MISC)

ANGELA P. FERREIRE	APF	129184	12/08/99	25.00	1.50	37.50
--------------------	-----	--------	----------	-------	------	-------

LTD. PROCEEDING (UTIL)

PAUL E. DeCHARIO	PED	129916	12/01/99	80.00	2.00	160.00
PAUL E. DeCHARIO	PED	129919	12/01/99	80.00	1.00	80.00
ROBERT C. NIXON	RCN	129970	12/01/99	160.00	2.00	320.00
ROBERT C. NIXON	RCN	129950	12/02/99	160.00	7.50	1,200.00
ROBERT C. NIXON	RCN	129956	12/06/99	160.00	1.00	160.00
ROBERT C. NIXON	RCN	129976	12/23/99	160.00	1.00	160.00
ROBERT C. NIXON	RCN	129966	12/31/99	160.00	4.50	720.00
Totals:					19.00	2,800.00

AFUDC RATES USED (UTIL)

ROBERT C. NIXON	RCN	129971	12/01/99	160.00	1.00	160.00
ROBERT C. NIXON	RCN	129951	12/02/99	160.00	1.00	160.00
Totals:					2.00	320.00

TELEPHONE (EXP.)

ROBERT C. NIXON	RCN	134788	12/31/99	9.67	1.00	9.67
-----------------	-----	--------	----------	------	------	------

POSTAGE (EXP.)

ROBERT C. NIXON	RCN	134764	12/02/99	7.60	1.00	7.60
ROBERT C. NIXON	RCN	134765	12/02/99	7.60	1.00	7.60
ROBERT C. NIXON	RCN	134766	12/02/99	7.60	1.00	7.60
ROBERT C. NIXON	RCN	134767	12/02/99	11.80	1.00	11.80
ROBERT C. NIXON	RCN	134762	12/08/99	15.45	1.00	15.45
ROBERT C. NIXON	RCN	134968	12/31/99	3.63	1.00	3.63
Totals:					6.00	53.68

XEROX (EXP.)

ROBERT C. NIXON	RCN	134840	12/31/99	0.20	625.00	125.00
-----------------	-----	--------	----------	------	--------	--------

Billing (Inv. # 34574) 12/31/99 -4,260.66

829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Partner: RCN ROBERT C. NIXON

performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
In Process--Balance Forward					3,408.35	
ROX (EXP.) (Cont.)						
Work In Process Balance					<u>3,408.35</u>	

Total Current Month			Work In Process Aging (\$)			
Time	Item	Current	Last	2 Months	>2 Months	
me (Hrs)	Charges	Month	Month	Ago	Ago	
15.00	\$ 3,220.00	\$ 188.35	3,408.35	0.00	0.00	0.00
--To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work	Adjust-	Beginning	Finance			
Charged	ments	Balance	Billings	Charge	Sales Tax	
1,029.10	0.00	975.90	4,260.66	0.00	0.00	
			Credit	Ending		
			Write-off	Memo	Receipts	Balance
			0.00	0.00	5,236.56	0.00

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
cjinw@worldnet.att.net

INVOICE

March 21, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Bellevue, FL 34420

#829

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

1. Preparation of information and schedules requested by the PSC Staff regarding rate base, rate of return, capital structure, and other information	\$5,263.75
2. Telephone, Federal Express charges, and copies	<u>41.91</u>
Total	<u>\$5,305.66</u>

Client: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Rep. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
Work In Process-Balance Forward						5.28
TYPING (MISC)						
ANGELA P. FERREIRE	APF	151525	2/11/00	30.00	2.00	60.00
ANGELA P. FERREIRE	APF	151561	2/15/00	30.00	1.00	30.00
				Totals:	3.00	90.00
MISCELLANEOUS (MISC)						
ANGELA P. FERREIRE	APF	151464	2/17/00	30.00	1.50	45.00
STAFF REQ/RESPONSES-PSC (UTIL)						
PAUL E. DeCHARIO	PED	152844	2/14/00	85.00	1.00	85.00
PAUL E. DeCHARIO	PED	152848	2/16/00	85.00	1.75	148.75
PAUL E. DeCHARIO	PED	152876	2/16/00	85.00	3.00	255.00
ROBERT C. NIXON	RCN	153011	2/09/00	160.00	5.00	800.00
ROBERT C. NIXON	RCN	153010	2/10/00	160.00	9.00	1,440.00
ROBERT C. NIXON	RCN	153008	2/11/00	160.00	3.00	480.00
ROBERT C. NIXON	RCN	153007	2/14/00	160.00	7.00	1,120.00
ROBERT C. NIXON	RCN	152976	2/16/00	160.00	5.00	800.00
				Totals:	34.75	5,128.75
TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	149157	2/29/00	5.19	1.00	5.19
POSTAGE (EXP.)						
ROBERT C. NIXON	RCN	149830	2/29/00	2.64	1.00	2.64
XEROX (EXP.)						
ROBERT C. NIXON	RCN	149512	2/29/00	0.20	144.00	28.80
Ending Work In Process Balance						<u>5,305.66</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
39.25	\$ 5,263.75	\$ 36.63	5,300.38	5.28	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
5,300.38	0.00	0.00	3,408.35	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	3,408.35	0.00

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
cjniw@worldnet.att.net

INVOICE

May 26, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Bellevue, FL 34420

#829

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

1. Work related to the Limited Proceeding, including calculation of utility rates on a standalone basis for the service areas impacted by the proposed plant upgrade	\$ 536.50
2. Conference in Tallahassee with client and PSC Staff	1,280.00
3. Postage, copies, and airfare	<u>315.83</u>
Total	<u>\$2,132.33</u>

Print Date: 4/30/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 4/01/00 to 4/30/00 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
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					19.98
97 TYPING (MISC)					
ANGELA P. FERREIRE	APF	177265	4/25/00	30.00	0.75 22.50
ANGELA P. FERREIRE	APF	177262	4/26/00	30.00	0.50 15.00
				Totals:	1.25 37.50
02 CONFERENCE (UTIL)					
ROBERT C. NIXON	RCN	177809	4/17/00	160.00	8.00 1,280.00
44 LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON	RCN	177821	4/25/00	160.00	3.00 480.00
02 POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	183447	4/30/00	1.32	1.00 1.32
03 TRAVEL (EXP.)					
ROBERT C. NIXON	RCN	178198	4/30/00	15.92	1.00 15.92
ROBERT C. NIXON	RCN	178203	4/30/00	15.92	1.00 15.92
ROBERT C. NIXON	RCN	183518	4/30/00	175.00	1.00 175.00
ROBERT C. NIXON	RCN	183519	4/30/00	10.00	1.00 10.00
ROBERT C. NIXON	RCN	183522	4/30/00	94.29	1.00 94.29
				Totals:	5.00 311.13
04 XEROX (EXP.)					
ROBERT C. NIXON	RCN	178414	4/30/00	0.20	12.00 2.40
Pending Work In Process Balance					2,132.33

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
12.25	\$ 1,797.50	\$ 314.85	2,112.35	19.98	0.00	0.00

Year-To-Date Work Charged	W-I-P Activity (\$)	Current Month Accounts Receivable (\$)
Adjustments	Billings	Beginning Balance
7,432.71	0.00	5,305.66
	5,305.66	0.00
		Credit Memo
	0.00	0.00
		Receipts
		5,305.66
		Ending Balance
		0.00

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

September 14, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Belleview, FL 34420

#829

For professional services rendered during July 2000, as follows:

Continuing professional work on Limited Proceeding

\$ 1,287.88

Client: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Resp. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)
Employee Name Emp Ref. Num. Date Rate Hrs/Itms Totals
 Work In Process-Balance Forward 487.88

4 LTD. PROCEEDING (UTIL)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
ROBERT C. NIXON	RCN	215255	7/10/00	160.00	4.00	640.00
ROBERT C. NIXON	RCN	215222	7/26/00	160.00	1.00	160.00
Totals:					5.00	800.00

ending Work In Process Balance 1,287.88 ✓
 =====

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago	
5.00	\$ 800.00	\$ 0.00	800.00	0.00	487.88	0.00	

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)				
Work Charged	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax	
8,720.59	0.00	7,437.99	0.00	0.00	0.00	0.00	
			Write-off	Credit Memo	Receipts	Ending Balance	
			0.00	0.00	0.00	0.00	

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

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Bellevue, FL 34420

#829

For professional services rendered during August 2000, as follows:

1. Partial billing for revision of Limited Proceeding schedules utilizing Construction Options 1 and 2	\$ 1,285.00
2. Telephone, postage, copies, and fax charges	<u>30.92</u>
Total	<u>\$ 1,315.92</u>

Client: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 resp. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)
 Employee Name Emp Ref. Num. Date Rate Hrs/Itms Totals
 Work In Process-Balance Forward 1,287.88

07 TYPING (MISC)
 TEMPORARIES TPS 228454 8/17/00 30.00 1.50 45.00

44 LTD. PROCEEDING (UTIL)
 PAUL E. DeCHARIO PED 225909 8/10/00 85.00 4.00 340.00
 PAUL E. DeCHARIO PED 225921 8/26/00 85.00 4.00 340.00
 ROBERT C. NIXON RCN 229008 8/01/00 160.00 1.00 160.00
 ROBERT C. NIXON RCN 229023 8/04/00 160.00 1.50 240.00
 ROBERT C. NIXON RCN 229017 8/10/00 160.00 1.00 160.00
 Totals: 11.50 1,240.00

01 TELEPHONE (EXP.)
 ROBERT C. NIXON RCN 222542 8/31/00 3.72 1.00 3.72

02 POSTAGE (EXP.)
 ROBERT C. NIXON RCN 226719 8/31/00 1.54 1.00 1.54

04 XEROX (EXP.)
 ROBERT C. NIXON RCN 224886 8/31/00 0.20 6.00 1.20
 ROBERT C. NIXON RCN 225386 8/31/00 0.20 32.00 6.40
 Totals: 38.00 7.60

09 FAXES (EXP.)
 ROBERT C. NIXON RCN 222562 8/31/00 18.06 1.00 18.06

Ending Work In Process Balance 2,603.80

~~1,287.88~~
\$ 1,315.92

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
13.00	\$ 1,285.00	\$ 30.92	1,315.92	800.00	0.00	487.88

Year-To-Date Work Charged	W-I-P Adjust-ments	Activity (\$ Billings)	Current Month Beginning Balance	Accounts Receivable (\$ Billings)	Finance Charge	Sales Tax	Ending Balance
10,036.51	0.00	7,437.99	0.00	0.00	0.00	0.00	0.00
			Write-off	Credit Memo.	Receipts		
			0.00	0.00	0.00		0.00

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

October 25, 2000

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Bellevue, FL 34420

#829

For professional services rendered during September 2000, as follows:

1. Prepare revised Limited Proceeding schedules for total and reduced scope project	\$ 1,682.50
2. Telephone, postage, copies, and Federal Express charges	<u>126.08</u>
Total	<u>\$ 1,808.58</u>

Date: 9/30/00 Cronin, Jackson, Nixon & Wilson, CPA's
Period 9/01/00 to 9/30/00 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
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					2,603.80

7 TYPING (MISC)					
DORIS I. JONES	DIJ	226404	9/07/00	30.00	1.00 30.00

3 MISCELLANEOUS (MISC)					
DORIS I. JONES	DIJ	226405	9/07/00	30.00	0.75 22.50

4 LTD. PROCEEDING (UTIL)					
PAUL E. DeCHARIO	PED	229043	9/06/00	85.00	3.00 255.00
PAUL E. DeCHARIO	PED	229047	9/07/00	85.00	3.00 255.00
ROBERT C. NIXON	RCN	236888	9/07/00	160.00	7.00 1,120.00
Totals:					13.00 1,630.00

TELEPHONE (EXP.)					
ROBERT C. NIXON	RCN	239179	9/30/00	2.24	1.00 2.24
ROBERT C. NIXON	RCN	239185	9/30/00	0.84	1.00 0.84
Totals:					2.00 3.08

POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	239009	9/30/00	8.37	1.00 8.37

XEROX (EXP.)					
ROBERT C. NIXON	RCN	237254	9/30/00	0.20	398.00 79.60

FAXES (EXP.)					
ROBERT C. NIXON	RCN	239193	9/30/00	35.03	1.00 35.03

Billing (Inv. # 35606) 9/30/00 -2,603.80

Ending Work In Process Balance 1,808.58

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
14.75	\$ 1,682.50	\$ 126.00	1,346.01	233.76	142.12	86.69

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	Adjustments	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
11,845.09	0.00	10,041.79	0.00	2,603.80	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	0.00	2,603.80

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

December 30, 2000

Sunshine Utilities of Central Florida, Inc.
10230 East Highway 25
Bellevue, Florida 34420

#829

For professional services rendered during November 2000, as follows:

1. Review staff recommendation in limited proceeding.	\$ 480.00
2. Prepare for and participate in lengthy conference call on 11/21/00 related to a game plan for presentations at PSC Agenda Conference.	<u>400.00</u>
Total	<u>\$ 880.00</u>

ent: 829 SUNSHINE UTILITY OF CENTRAL FL
 p. 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					0.00
REVIEW INT./FINAL ORDER (UTIL)					
ROBERT C. NIXON	RCN	256283	11/20/00	160.00	3.00 480.00
LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON	RCN	256286	11/21/00	160.00	2.50 400.00
TRAVEL (EXP.)					
ROBERT C. NIXON	RCN	258097	11/27/00	10.00	1.00 10.00
ROBERT C. NIXON	RCN	258098	11/27/00	187.00	1.00 187.00
				Totals:	2.00 197.00
Ending Work In Process Balance					<u>1,077.00</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
5.50	\$ 880.00	\$ 197.00	1,077.00	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
12,922.09	0.00	11,850.37	1,808.58	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	1,808.58	0.00

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

Sunshine Utilities of Central Florida
Attn: Accounts Payable
10230 East Highway 25
Bellevue, FL 34420

#829

For professional services rendered during December 2000, as follows:

1. Work related to the Limited Proceeding - prepare presentation for agenda conference (subsequently cancelled)	\$ 320.00
2. Postage	<u>.33</u>
Total	<u>\$ 320.33</u>

12/22/01 9:47 am

Current Work In Process

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

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
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					1,077.00
LTD. PROCEEDING (UTIL)					
ROBERT C. NIXON	RCN	266484	12/11/00	160.00	2.00 320.00
POSTAGE (EXP.)					
ROBERT C. NIXON	RCN	269415	12/31/00	0.33	1.00 0.33
Billing (Inv. # 35857) 12/31/00					-880.00
Billing Work In Process Balance					<u>517.33</u>

Total Current Month

Work In Process Aging (\$)

Time (Hrs)	Time Charges	Item Charges
2.00	\$ 320.00	\$ 0.33

Current Month	Last Month	2 Months Ago	>2 Months Ago
320.33	197.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)

Current Month Accounts Receivable (\$)

Work Charged	Adjustments	Billings
13,242.42	0.00	12,730.37

Beginning Balance	Billings	Finance Charge	Sales Tax
0.00	880.00	0.00	0.00

Write-off	Credit Memo	Receipts	Ending Balance
0.00	0.00	0.00	880.00

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

Sunshine Utilities of Central Florida, Inc.
10230 East Highway 25
Bellevue, Florida 34420

#829

For professional services rendered during January 2001, as follows:

1. Work related to the limited proceeding increase, including review of documents and revised cost estimates and conference call on January 26, 2001

\$ 527.00

Client: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 esp. Partner: RCN ROBERT C. NIXON

Work Performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
Work In Process-Balance Forward					517.33	
02 CONFERENCE (UTIL)						
ROBERT C. NIXON	RCN	276029	1/26/01	165.00	1.00	165.00
04 LTD. PROCEEDING (UTIL)						
ROBERT C. NIXON	RCN	276025	1/25/01	165.00	1.00	165.00
Billing (Inv. # 35880)			1/31/01			-320.33
Ending Work In Process Balance					<u>527.00</u>	

Total Current Month				Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges		Current Month	Last Month	2 Months Ago	>2 Months Ago
2.00	\$ 330.00	\$ 0.00		330.00	121.99	75.01	0.00
Year-To-Date W-I-P Activity (\$)				Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjust-ments	Activity (\$)	Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
13,572.42	0.00	13,050.70		880.00	320.33	0.00	0.00
				Write-off	Credit Memo	Receipts	Ending Balance
				0.00	0.00	880.00	320.33

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

March 28, 2001

Sunshine Utilities of Central Florida, Inc.
10230 East Highway 25
Bellevue, Florida 34420

#829

For professional services rendered during February 2001, as follows:

1. Revise schedules for limited proceeding increase	\$ 2,145.00
2. Telephone and copies	<u>9.23</u>
	<u>\$ 2,154.23</u>

Account: 829 SUNSHINE UTILITY OF CENTRAL FL
 Job 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						527.00
LTD. PROCEEDING (UTIL)						
ROBERT C. NIXON	RCN	288726	2/26/01	165.00	8.00	1,320.00
ROBERT C. NIXON	RCN	288760	2/28/01	165.00	2.00	330.00
ROBERT C. NIXON	RCN	288764	2/28/01	165.00	3.00	495.00
				Totals:	13.00	2,145.00
TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	293229	2/28/01	6.03	1.00	6.03
XEROX (EXP.)						
ROBERT C. NIXON	RCN	285263	2/28/01	0.20	16.00	3.20
Billing (Inv. # 36046)			2/28/01			-527.00
Ending Work In Process Balance						<u>2,154.23</u>

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
13.00	\$ 2,145.00	\$ 9.23	2,154.23	0.00	0.00	0.00

Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjustments	Activity Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
2,154.23	0.00	527.00	320.33	527.00	0.00	0.00

Write-off	Credit Memo	Receipts	Ending Balance
0.00	0.00	320.33	527.00

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.
JEANETTE SUNG, 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

April 20, 2001

Sunshine Utilities of Central Florida, Inc.
10230 East Highway 25
Belleview, Florida 34420

#829

For professional services rendered during March 2001, as follows:

1. Revise limited proceeding schedules for impact of used and useful adjustments	\$ 3,240.00
2. Telephone and copies	<u>45.35</u>
	<u>\$ 3,285.35</u>

Account: 829 SUNSHINE UTILITY OF CENTRAL FL Client FYE: 12/31
 Partner: RCN ROBERT C. NIXON

: Performed (Work Code, Desc, Billing Code)						
Employee Name	Emp Ref. Num.	Date	Rate	Hrs/Itms	Totals	
: In Process-Balance Forward					2,154.23	
TYPING (MISC)						
ROBERT I. JONES	DIJ	299891	3/29/01	30.00	0.25	7.50
MISCELLANEOUS (MISC)						
ROBERT I. JONES	DIJ	299890	3/29/01	30.00	0.50	15.00
LTD. PROCEEDING (UTIL)						
ROBERT C. NIXON	RCN	302369	3/05/01	165.00	5.00	825.00
ROBERT C. NIXON	RCN	302367	3/06/01	165.00	4.50	742.50
ROBERT C. NIXON	RCN	302357	3/26/01	165.00	6.00	990.00
ROBERT C. NIXON	RCN	302352	3/27/01	165.00	4.00	660.00
Totals:					19.50	3,217.50
TELEPHONE (EXP.)						
ROBERT C. NIXON	RCN	296513	3/13/01	4.27	1.00	4.27
XEROX (EXP.)						
ROBERT C. NIXON	RCN	302767	3/31/01	0.20	183.00	36.60
FAXES (EXP.)						
ROBERT C. NIXON	RCN	300082	3/31/01	4.48	1.00	4.48
Billing (Inv. # 36132)					3/31/01 -2,154.23	
Ending Work In Process Balance					<u>3,285.35</u>	

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
20.25	\$ 3,240.00	\$ 45.35	3,285.35	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
5,439.58	0.00	2,681.23	527.00	2,154.23	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	527.00	2,154.23

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.
JEANETTE SUNG, 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@cjinw.net

INVOICE

June 18, 2001

Sunshine Utilities of Central Florida, Inc.
10230 East Highway 25
Bellevue, Florida 34420

#829

For professional services rendered during May 2001, as follows:

1. Revise limited proceeding schedules to agree with revised engineering report; revise rate case expense estimate and engineering fees related to the project estimate	\$ 4,118.86
2. Telephone and copies	<u>75.92</u>
	<u>\$ 4,194.78</u>

3 Date: 5/31/01 Cronin, Jackson, Nixon & Wilson, CPA's
Period 5/01/01 to 5/31/01 Clearwater, FL 33765

Client: 829 SUNSHINE UTILITY OF CENTRAL FL
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						211.36	
97 TYPING (MISC)							
DORIS I. JONES	DIJ	328381	5/30/01	30.00	0.25	7.50	
98 MISCELLANEOUS (MISC)							
DORIS I. JONES	DIJ	328382	5/30/01	30.00	0.75	22.50	
14 LTD. PROCEEDING (UTIL)							
ROBERT C. NIXON	RCN	330941	5/01/01	165.00	3.00	495.00	
ROBERT C. NIXON	RCN	330940	5/02/01	165.00	2.00	330.00	
ROBERT C. NIXON	RCN	330964	5/03/01	165.00	4.00	660.00	
ROBERT C. NIXON	RCN	330963	5/04/01	165.00	6.00	990.00	
ROBERT C. NIXON	RCN	330960	5/08/01	165.00	0.50	82.50	
ROBERT C. NIXON	RCN	330928	5/29/01	165.00	8.00	1,320.00	
				Totals:	23.50	3,877.50	
1 TELEPHONE (EXP.)							
ROBERT C. NIXON	RCN	323311	5/13/01	8.95	1.00	8.95	
4 XEROX (EXP.)							
ROBERT C. NIXON	RCN	328506	5/31/01	0.20	324.00	64.80	
9 FAXES (EXP.)							
ROBERT C. NIXON	RCN	328260	5/31/01	2.17	1.00	2.17	
Ending Work In Process Balance						<u>4,194.78</u>	

Total Current Month			Work In Process Aging (\$)			
Time (Hrs)	Time Charges	Item Charges	Current Month	Last Month	2 Months Ago	>2 Months Ago
24.50	\$ 3,907.50	\$ 75.92	3,983.42	211.36	0.00	0.00
Year-To-Date W-I-P Activity (\$)			Current Month Accounts Receivable (\$)			
Work Charged	W-I-P Adjustments	Activity Billings	Beginning Balance	Billings	Finance Charge	Sales Tax
9,634.36	0.00	5,966.58	3,285.35	0.00	0.00	0.00
			Write-off	Credit Memo	Receipts	Ending Balance
			0.00	0.00	3,285.35	0.00